SEPTEMBER 2025 RESEARCH REPORT

Armed Group Economic Policy

Towards a New Research Agenda

Centre on Armed Groups
Research. Dialogue. Advice.

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Organisation

The Centre on Armed Groups supports efforts to reduce violence and end armed conflict. We do this through three interconnected pillars of work:

Research
Our research is solution-oriented, grounded in rigorous evidence, and designed to inform policy and practice. By understanding how armed actors govern, negotiate, and interact with others, we aim to support nuanced, effective responses to conflict.

Dialogue
Our work facilitating and supporting dialogue aims to create safe spaces for discussion and learning about engagement with armed groups. While we do not act as mediators, we support engagement and accompany political and humanitarian mediators in engagement.

Advice
The Centre provides confidential, tailored advice to governments, humanitarian and development agencies, donors, the private sector and other actors engaging with armed groups. Our aim is to help partners navigate complex conflict environments with greater sensitivity, effectiveness, and foresight.

Work on Armed Group Economies
Under this theme, our activities across all three of our pillars of work aim to shed new light on the economic practices of armed groups, and examine armed groups as economic actors. While armed groups are often associated with illicit activity and crime, we know surprisingly little about how different types of armed groups generate revenue and how their practices and policies shape the broader economy. This is crucial for peacemakers who need to address the effects of war economies, those who engage with organised crime and gangs, and humanitarian and development actors who encounter demands for payment.

Explore more of our work under this theme here.

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Key Messages

- For development economists, peacebuilders and humanitarians, understanding how armed groups govern economies is essential to designing realistic fiscal policy, working towards viable political settlements and delivering effective aid programmes.

- Across diverse contexts, armed groups actively govern economies through taxation, trade regulation, market intervention and resource allocation. These activities are central to how these actors claim legitimacy, build institutions and reshape authority in fragile and conflict-affected environments.

- The prevailing policy focus on illicit finance obscures the fact that many armed groups have an enormous impact on domestic and international economic activity. Future engagement must start with grounded analysis of what these groups are trying to achieve economically and how they do so.

- Armed groups around the world have developed sophisticated fiscal systems that can even outperform some state institutions in terms of efficiency, predictability and perceived fairness. This has allowed them to govern populations and project long-term authority, sometimes even in areas formally controlled by the state.

1. Introduction

In many fragile and conflict-affected countries, armed groups exercise extensive influence over economic life. While they are often seen solely as parties to conflict, their influence extends well beyond the battlefield, reaching into markets, households and institutions, both locally and across international borders. From the collection of taxes to the regulation of prices and trade, management of natural resources, and provision of basic services, these actors routinely shape economic outcomes for millions of people. For these armed groups, such measures are often part of a deliberate strategy of economic governance rooted in broader political objectives and do not necessarily rely on criminal activity (extortion, drug trafficking, etc.).

Partly because armed groups – despite their diversity – are commonly seen as illegitimate in development policy discourse, our understanding of these economic strategies remains partial and underdeveloped. Similarly, much recent research has focused on understanding how armed groups are financed, particularly through illicit or criminal means, rather than on how groups govern economies, allocate resources, or embed themselves in local systems of production and exchange. This leaves major blind spots, to the detriment of effective policymaking.

As of 2024, the ICRC estimates that more than 210 million people worldwide live under the control or influence of non-state armed actors (Bamber-Zryd, 2024). Without examining how armed actors intervene in and shape the economies in which they operate, policymakers and practitioners miss a key dimension of their power. This includes how these key actors build authority, influence civilian behaviour, and construct order. Because their influence often extends far beyond the territories they control, this blind spot also limits understanding of conflict-affected national economies, given that formal state actors and armed groups often co-exist within the same territorial and institutional spaces.

For development economists, the presence of insurgent or rebel economies can distort fiscal projections, trade assessments, and infrastructure planning (especially when these systems persist long after the end of formal conflict).

For peacebuilding and mediation efforts, overlooking armed groups' economic interests and policies can lead to fragile or incomplete political settlements that ignore core sources of power or grievance. Economic agendas can represent opportunities to establish entry points in negotiating sustainable peace (Wenmann, 2011).

For humanitarians, failing to understand the economic rules and institutions established by armed groups risks jeopardising access, exacerbating ethical dilemmas, or inadvertently reinforcing war economies.

A better understanding of armed groups' economic interests, actions, and influence can help to shape more effective, contextually-relevant policies and interventions. This paper therefore argues for a renewed, systematic research agenda on the economic roles and governance of armed groups, moving beyond the recent narrower focus on how they finance themselves. The paper explores what armed groups aim to achieve economically, the instruments they use, and the institutional frameworks they construct to deliver on their economic aims.

By focusing on five analytical dimensions of armed group economic behaviour (motivations and objectives, economic policy and administrative infrastructure, regulation of markets and public goods, revenue generation and redistribution mechanisms, and international economic relations and cross-border trade), the paper offers a foundation for asking how various armed groups build, contest, and reimagine authority through economic means.

2. The Current Context

Over the past two decades, research agendas and policy formulation vis-à-vis armed groups have been shaped by global counter-terrorism concerns. Following 9/11, the securitisation of aid and the expansion of counter-terrorism financing created a restrictive environment for engaging with armed non-state actors. Organisation for Economic Co-operation and Development (OECD) member states and financial institutions sought to prevent any direct or indirect support to groups designated as terrorist in nature. As a result, the economic activities of all types of armed groups have been routinely seen through a lens of illegality and threat, reinforcing assumptions that such activities were inherently criminal or predatory. This created important legal and operational constraints for humanitarian, development, and peace actors. It also influences research agendas, for example, by directing funds towards security-centric questions rather than to work on the economic governance, legitimacy, or institutional development of armed groups. Scholarship has often drawn on the "greed vs. grievance" debate (Collier & Hoeffler, 2004), which emphasised resource predation and framed armed group behaviour as either opportunistic or criminal. This approach helped legitimise a policy focus on illicit finance, drugs, and counter-trafficking, but offered limited insight into how armed groups actually govern economic behaviour. Much of today's policy and media discourse continues to emphasise illicit finance over institutional function, at the cost of a more nuanced understanding of how armed actors exercise authority and shape economic life.

Recent academic work has begun to move beyond this perspective, shifting focus towards an examination of insurgent governance and the ways in which armed groups provide services, build institutions, and interact with civilian populations (Mampilly, 2011; Arjona, 2016; Jackson, 2021). Focusing on the economic dimensions of armed groups, Wennmann (2011) analyes how financing strategies, mobilization costs, and broader economic agendas shape armed groups' local authority and their incentives to continue fighting or to negotiate. Taxation is increasingly understood as a tool of armed group legitimation and authority-building (e.g., Revkin, 2020). Work by Bandula-Irwin et al. (2022) and Bahiss et al. (2022) embeds taxation in broader systems of economic regulation, drawing attention to how armed groups attempt to stabilise prices, manage local markets, and enforce redistributive norms. Meanwhile, research by Gallien & van den Boogaard (2021), Rogers (2020) and Weigand (2020) provides valuable insights into informal economic governance in fragile contexts, showing how taxation in conflict-affected settings is often negotiated, rather than enforced by purely coercive means. Informal taxation in a variety of African settings (Nigeria, northern Uganda, Somalia) has helped to structure relationships between rulers and ruled, providing funding for services, signalling authority, and embedding rebel actors in local social orders (Schomerus & Titeca, 2012). Checkpoints in particular emerge as places of fiscal and symbolic control whereby armed actors extract revenue, regulate movement, and exercise sovereignty in highly visible ways (Schouten et al., 2024; see also Schouten, 2022a and Thakur, 2022).

In pre-2019 Afghanistan, Taliban economic governance included widespread checkpoint taxation, control over commodity flows, and engagement with humanitarian actors. In Somalia, Al Shabab has developed sophisticated systems of taxation and trade regulation, as well as the use of mobile money and cryptocurrency to move funds. In Myanmar, a wide range of armed groups with clear claims to public legitimacy manage land rights, forests and natural resources. In Mexico, cartels have expanded beyond illicit drug trafficking into taxation of legal industries, price regulation, and territorial governance. These and other such cases show that economic activity by armed groups is not necessarily predatory, and often reflects broader political and institutional aspirations.

This emerging literature still lacks a fuller appreciation of the economic dimensions of armed group authority and governance, especially because there is little comparative analysis across cases. There is a need to understand how different groups in different contexts and conditions formulate and enforce economic policy, how these policies affect livelihoods and trade, and the broader impacts both on armed group legitimacy, and on post-conflict trajectories. This paper draws on a comparative analysis of four case studies to initiate such a discussion.

3. Case Studies

This section explores how armed groups in four contexts pursue distinct economic agendas that are shaped by their political objectives, levels of territorial control, and institutional capacity. Rather than viewing their economic activities as ad hoc or opportunistic, the case studies examine how they are used to achieve specific goals, such as asserting political authority or building alternative state structures. Instruments deployed include, but are not limited to, taxation, trade regulation, resource licensing, financial innovations, and informal diplomacy with economic actors. The cases show how economic governance is a core strategy for reshaping sovereignty and political order in contested environments.

3.1 Myanmar

Myanmar offers the opportunity of examining both long-established and emergent systems of armed group economic governance within the same protracted conflict. Many Ethnic Armed Organisations (EAOs) across Myanmar – such as the Karen National Union (KNU), Kachin Independence Organisation/Army (KIO/A), and United Wa State Army (UWSA) – have spent decades fighting the military government while constructing governance systems in the areas under their control, including systems of revenue generation, service provision, and market regulation. In contrast, the People's Defence Forces (PDFs) which emerged after the 2021 military coup are newer and more fragmented. These PDFs are more or less integrated into broader structures, such as EAOs or the exiled civilian National Unity Government (NUG), and they have varying levels of capacity (Berezini et al., 2025). While coming in different shapes and forms, many EAOs and PDFs use economic instruments as tools of governance or control, seeking to demonstrate authority and offer alternative political futures as well as to remain in the fight on a day-to-day basis.

The EAOs' economic policies are often tightly tied to their **motivations and political visions** vis-à-vis autonomy and federalism. Groups such as the KNU and KIO/A have long framed economic self-sufficiency as the material foundation of ethnic self-determination (South, 2011; Sadan, 2016), arguing that taxation is used

to finance essential civilian services as well as military operations (Woods, 2011), an argument that supports their broader claims to state-like legitimacy. PDFs, while less institutionalised and more concerned with fighting than governance, are also motivated by political and strategic aims (Berezini et al., 2025; Centre on Armed Groups, 2025). Some groups are aligned with the exiled civilian National Unity Government (NUG), while others are integrated into EAOs to some extent or operate autonomously. In each case, they seek to establish the foundations of a credible nation-wide alternative to the military regime by contributing to the governance of the local economies where they exercise important influence (McCartan et al., 2025).[1]

Revenue generation and allocation varies significantly between Myanmar's various armed actors. EAOs such as the KNU and KIO maintain structured tax systems, collecting levies on goods, land use, trade flows, and resource extraction. These revenues are used to provide governance and services, in addition to funding their armed wings (Transnational Institute, 2020). For instance, in Karen State, the KNU manages education, land allocations, health services, and local policing through township-level bodies, offering important public goods (Jolliffe, 2016). Similarly, the KIO/A's jade-related revenues underpin both battlefield capacity and public infrastructure in Hpakant. As Brenner (2021) argues, the KIO/A's control over jade and other extractive sectors reflects a form of frontier governance that is also shared with Chinese commercial actors, local elites, and informal smuggling networks. Furthermore, many EAOs own companies, akin to state-owned companies. For example, the KIO/A operates Buga Co Ltd, which operates a hydropower plant in Kachin State and has been providing electricity to the state's capital, Myitkyina (e.g., Kachin News Group, 2025).

In contrast, the more recently established PDFs, especially those without or with limited institutional support through EAOs or the NUG, must rely on more diverse and decentralised funding sources, including grassroots donations, diaspora bonds, and income from small-scale businesses such as farming or merchandise sales (McCartan et al., 2025). Online crowdfunding has become a

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1. Other armed actors (particularly, though not exclusively, militia groups such as Border Guard Forces (BGFs) aligned with the Myanmar military) often pursue more economically opportunistic agendas instead of seeking legitimacy (Weigand, 2020).

particularly important mode of revenue generation (ibid.). Such funds are channelled toward weapons procurement, logistics, and basic service delivery and, in some areas, are also used to support local civilian authorities or finance critical infrastructure, including schools and communications networks. Predictably, fiscal discipline and transparency remain uneven across groups, and fundraising capacities vary significantly, and may even involve criminal activities in contexts where revenue pressures are high and oversight is weak (McCartan et al., 2025). Meanwhile, some BGFs and other militias that prioritise profit generation over legitimacy benefit from economic activities such as casino-based gambling and scam operations (see e.g., USIP, 2020).

The level of **institutionalisation** also varies. Groups like the KNU and KIO/A operate civil and military administrations capable of managing taxation, issuing permits, and resolving economic disputes. These are governed through township-level offices with oversight mechanisms and bureaucratic norms. Hence, PDFs with a high level of integration into EAOs also feature fairly high levels of institutionalisation. The NUG has sought to mirror this architecture through the *Pa Thone Lone* system (comprising administrative (Pa Ah Pha), security (Pa La Pha), and defence (Pa Ka Pha) bodies) which oversees taxation in NUG-controlled areas (McCartan, 2025). Though unevenly applied, this structure represents an attempt to formalise wartime governance that also covers the activities of integrated PDFs, and aligns economic practices with broader political objectives. Meanwhile, more independent PDFs, with low levels of integration into EAOs and the NUG, have less clearly structured fiscal systems, with differences driven by a wide range of factors, including local needs as well as more personal interests. However, some have adopted ethical guidelines or informal codes of conduct to sustain public trust and legitimacy (McCartan, 2025; Centre on Armed Groups, 2025).

The **regulation of trade and commerce** plays a critical role in asserting territorial control. EAOs such as the UWSA and KIO/A, which control areas along the Myanmar-China border, manage much of the cross-border trade, controlling checkpoints, issuing permits, and overseeing resource flows (Kramer, 2009; Lintner, 2019). The KNU engages in trade across the Thai border, balancing revenue needs with local political constraints; in doing so, it also governs circulatory space through a dense network of checkpoints, roadblocks, and tolls that function not only as sites of extraction but also as nodes of political control and negotiation with civilians,

traders, and other armed actors (Neil & Day Chit, 2024). PDFs have less access to international borders, but they regulate commerce through checkpoint tolls and local market interventions. In certain areas, the coordination between PDFs and civilian governance actors includes monitoring prices, managing logistics, and controlling supply chains. This coordination helps extend their authority beyond the battlefield.

A striking example of how EAOs govern trade and resource extraction is the KIO/A-linked rare earth mining sector in northern Kachin State. Following the 2021 coup, demand for Myanmar's heavy rare earth elements, such as Dysprosium and Terbium, surged as Chinese companies have sought alternatives to increasingly restricted domestic supply chains. Extraction in areas like Chipwi and Pangwa has accelerated under minimal regulation, with harmful environmental consequences. The KIO/A and allied actors oversee these operations and tax them. They also manage cross-border flows into Yunnan province, and have turned the sector into a key source of revenue and regional leverage (ISP, 2025).

International economic relations are integral to both established and emergent armed groups as the importance of trade illustrates. The KNU has good relationships with actors in Thailand, including on mining. These relationships often involve arrangements with Thai traders, transportation companies, and occasionally local officials, enabling the KNU to derive revenue from extractive operations and trade flows in areas under its control (Neil & Day Chit, 2024). Meanwhile, the UWSA has long-standing ties with Chinese business networks and operates within semi-official trade corridors that grant it significant economic autonomy. Similarly, the KIO/A benefits from cross-border commerce and regional patronage. PDFs, by contrast, usually focused on fighting rather than governance, are more reliant on transnational solidarity networks. The NUG has raised over USD 50 million through diaspora bonds and nearly USD 100 million through virtual share sales in seized military assets (McCartan, 2025). These instruments, along with crowdfunding and digital currencies, have become crucial lifelines, though they are vulnerable to surveillance, donor fatigue, and fluctuating trust.

Recent moves by one prominent EAO, the Myanmar National Democratic Alliance Army (MNDAA) in Kokang, illustrate how some armed groups in Myanmar are formalising their external economic strategies to consolidate power (see Irrawaddy, 2025). Following the recapture of territory, the MNDAA has issued public policy plans

focused on financial liberalisation, legal cross-border trade, and infrastructure development which position Kokang for deeper integration with China's economy. These efforts mark a strategic shift away from reliance on illicit markets toward sanctioned, state-like economic governance. By embedding their administration in formal trade corridors and aligning with Chinese development interests, the MNDAA is strengthening both its economic resilience and external political legitimacy via its international economic relations.

Overall, the Myanmar case illustrates a spectrum of economic policies and activities adopted by armed groups, from deeply institutionalised systems that resemble proto-states to experimental resistance economies driven by urgency and creativity. Both EAOs and PDFs use economic tools to assert legitimacy, regulate populations, and sustain armed struggle. As such, Myanmar offers a rich comparative context to deepen empirical research and theoretical inquiry into the political economy of armed group governance.

3.2 Somalia

Since the group was formally established in 2006, Al Shabab's financial operations have been part of a deliberate strategy to govern, extend influence, and project authority far beyond the areas it physically controls (Mubarak and Jackson, forthcoming). Over time, the group has built to a broad-based taxation regime encompassing everything from customs duties in ports and commercial trade levies to taxes on real estate transactions and on aid activities. Despite periodic territorial and financial setbacks, Al Shabab has continued to innovate, creating shadow bureaucracies in government-held areas and embedding itself in **transnational trade networks**.

Revenue generation and allocation is a central pillar of Al Shabab's economic strategy. The group has developed a robust and adaptable system of taxation that exceeds that of the Somali state in scope, revenue generation and efficiency [2]. While Al Shabab enjoys a measure of popular legitimacy, fear and coercion underlie the group's levies: non-compliance can be met with severe punishment. The group's revenue collection instruments includes zakah (a religious obligation which Al Shabab has reframed

and co-opted), customs-style taxes on the movement of goods, and infaaq (ad hoc demands for emergency contributions). Al Shabab frames its tax collection activities in Islamic terms, reinforcing the normative obligation to pay. In this way, taxes are used to foster compliance and build political legitimacy. Al Shabab's version of zakah more closely resembles secular systems of wealth taxation than the traditional Islamic practice present in Somalia for centuries. A portion of zakah collected goes to Al Shabab's tax collectors, who are often clan elders, thereby engendering a sense of participation and reward among those involved in the collection process, while most of the rest goes to the group's Finance Office.

Local or regional authorities demand infaaq for local needs, and in this sense it can function much like a municipal tax. Infaaq is also framed in Islamic terms (specifically the idea of spending or giving without expecting anything in order to please God). Its arbitrary nature allows it to be levied in a discretionary, needs-based manner, enabling Al Shabab to fill fiscal gaps quickly. Here again, local elders are instrumental in determining infaaq obligations for each household (Mubarak & Jackson, forthcoming).

Checkpoint taxation is equally sophisticated. Al Shabab effectively administers checkpoints along key trade corridors, levying predictable tolls on cargo, vehicles, and agricultural produce (see Schouten, 2022b; Bahadur, 2022). These taxes are issued with receipts, and numbers are given to call in the case of complaints.

Al Shabab's financial apparatus operates with a notable level of **administrative formalisation**. The group maintains both a Finance Office and, within that, a Zakawaat Office, with the former overseeing revenue and policy, and the latter managing only zakah collections. These offices are staffed by trained personnel and are subject to audits and reviews by the Amniyaat, the group's intelligence and internal security wing. By issuing receipts, Al Shabab reinforces the impression of its state-like presence; receipts also allow taxpayers to avoid double payment to other Al Shabab tax collectors, offering proof that they have already been taxed and thereby reinforcing an impression of efficiency and fairness.

2. While direct measurement of who pays how much to Al Shabab remains methodologically challenging (taxpayers may underreport contributions, while Al Shabab and its supporters may have incentives to overstate revenues) available estimates suggest a surprisingly effective system of taxation. One of the more comprehensive comparative studies on the subject, based on interviews with 70 business owners, government officials, and Al Shabab defectors, estimated that the group collects approximately USD 180 million annually, nearly half of which derives from Mogadishu (Mubarak, 2020). For a similar period, the Somali federal government's tax revenue amounted to USD 135.2 million (Federal Government of Somalia, 2019). A more recent estimate from the UN Panel of Experts, using a different methodology, puts Al Shabab's annual revenue at over USD 150 million in 2023 (UN Security Council Panel of Experts, 2024). By contrast, government tax revenue for fiscal year 2023 totaled USD 189.9 million (Federal Government of Somalia, 2024; Ali, 2024). While the recent increase in FGS tax revenue may now place it above Al Shabab's estimated income, the group's ability to collect such substantial sums, despite its smaller territorial footprint and insurgent status, suggests a comparatively more effective revenue collection apparatus.

The relative orderliness of Al Shabab's approach stands in contrast to that of the Somali government, which some see as overly bureaucratic, ineffective and corrupt, even after more than a decade of international investment and capacity building (Somali Dialogue Platform, 2025; Mubarak, 2018). This does not necessarily mean that Somalis see Al Shabab taxes as legitimate, or more legitimate than state taxes. An in-depth study of tax payment to Al Shabab in government and Al Shabab controlled areas uncovered a more complex set of perceptions (Mubarak, 2020). The study found that in rural areas under Al Shabab's control, the group's ability to maintain detailed records and routine practices gave the appearance of legitimate governance. However, in urban areas where the government is in control, tax payments were overwhelmingly viewed as illegitimate. The sole exception was among cargo truck operators, who regarded the group's taxation as legitimate because it was tied to protection and guaranteed passage through territory controlled by Al Shabab. Other urban businesspeople, by contrast, did not view these taxes as justifiable, but nevertheless paid out of fear.

Al Shabab's economic activity also includes substantial investments in business enterprises and real estate, including participation in overseas **financial and trade markets**. The group extends loans to traders and receives repayments in kind, often in the form of local goods or services for its fighters; this allows it to sidestep anti-terrorist controls on monetary payments. It also actively mediates commercial disputes and regulates markets (e.g., in 2019, intervening in disputes over the pricing of lemons for export (Mubarak & Jackson, forthcoming). Al Shabab's penetration of formal economic structures is illustrated by the disbanding in 2020 of the Benadir Chamber of Commerce (representing traders in Mogadishu) after Al Shabab was found to be fixing the Chamber's elections (All Africa, 2020). Al Shabab has also shown an ability to adapt to and evade new banking regulations and counter-terrorism financing regulations (GI-TOC, 2025).

These economic activities are core aspects of local governance and engagement with clans, and this speaks to Al Shabab's **motivations**. Co-optation strengthens the group's grip on local politics while offering clan elders material incentives and a modicum of negotiating power. Al Shabab often offers loans to local businesspeople to solidify its transactional links as well as to launder/ transfer money, reinforcing Al Shabab's image as a governing authority (Mubarak & Jackson, 2023). However, Al Shabab's economic and governance activities have not been without backlash. Excessive taxation demands have provoked resistance, such as the Macawiisley uprising in 2022.

Nonetheless, Al Shabab has used its financial system to build resilience, control populations, and craft a parallel state-like structure within Somalia. Its economic strategies reveal how taxation, trade regulation, and local investment can be leveraged to govern in ways that challenge state legitimacy and reconfigure sovereignty in protracted conflict environments.

3.3 Afghanistan

The Taliban offers an example of how an insurgency can, over time, develop a resilient and institutionalised system of economic governance that lays a foundation for the assumption of state power. From 2001 to 2021, the Taliban's approach to economic control evolved well beyond short-term resource extraction, forming the basis for a parallel system of rule that often rivalled the Afghan state in effectiveness and reach. As documented by Amiri & Jackson (2022), Isar (2024) and others, this system included not only taxation and checkpoint tolls, but also regulation of trade routes, collusion with business actors, oversight of aid delivery, and local market management. These practices became central to the group's broader political strategy: asserting territorial authority, embedding itself in local communities, and laying the groundwork for a post-victory governance model. The Taliban's economic governance had both practical and strategic motivations. On the one hand, the group needed a sustainable source of funding to maintain a protracted insurgency. On the other, it sought to build a parallel order that could contest the legitimacy of the government and ultimately supplant it (Weigand, 2022). Economic governance thus became a means of demonstrating institutional capacity and consolidating the group's claims to legitimacy (Amiri & Jackson, 2022).

Revenue generation and allocation were central to the Taliban's governance strategy from the start of the insurgency. The group developed a taxation system that was relatively predictable, and was underpinned by strict enforcement mechanisms. The group collected taxes on agricultural production, on trade and transport (through customs-style fees at checkpoints), and across a range of productive activities, including mining, opium cultivation, telecommunications infrastructure, and even development aid. These taxation systems were often standardised, with fixed rates, receipts, and record-keeping procedures. While revenue was initially retained by

local commanders, the system gradually became more centralised, allowing funds to be redistributed from the top down (Amiri & Jackson, 2022). This system of distribution to commanders played a crucial role in maintaining internal discipline, reinforcing organisational cohesion, and projecting a sense of bureaucratic order.

The Taliban's ability to **institutionalise** this system rested on its development of administrative structures dedicated to economic oversight. Tax collectors were tasked with monitoring compliance, resolving disputes, and negotiating payment. While these practices became increasingly centralised over time, some variation and local level negotiation remained. These negotiations became an essential part of the Taliban's gradual, adaptive approach to imposing its order on different populations across the country (Amiri & Jackson, 2022).

Regulation of commerce was another pillar of Taliban economic governance. The group controlled key transport routes, including parts of the Ring Road and provincial highways, imposing tolls, inspecting cargo, and enforcing their rules. The Taliban also played a key role in **cross-border trade**. Fixed customs taxes collected at border checkpoints allowed the insurgents to exploit the USD 7.6 billion worth of official trade between Afghanistan and its neighbours (Isar, 2024). By one 2019 estimate, the Taliban collected a combined total of USD 109.7 million from just two border crossings alone (Mansfield, 2021).

Taliban taxation extended to the aid sphere. Humanitarian and development actors operating in Taliban-controlled areas were required to coordinate with local commanders and, in some cases, pay fees to register with the group; additional taxes were extracted on activities like construction and rural rehabilitation work (Bahiss et al., 2022; Amiri & Jackson, 2022). Beyond revenue collection, the Taliban used a combination of economic and political means to exert control over aid operations. This included taxing aid workers' salaries, influencing who was hired and seeking to control project sites (Jackson, 2018; Smith, 2020). Taliban control extended to large scale Western funded projects, such as the National Solidarity Programme and, later, the Citizens' Charter (Jackson, 2021), heightening their social profile and foreshadowing their capture of the state.

Following the Taliban takeover of Afghanistan in August 2021, many of these insurgency-era systems were merged with the formal state finance system. Even though the revenue base dramatically declined with the reduction of aid and the punishing financial isolation imposed by sanctions, the Taliban were more efficient than the Republic had been in collecting revenue, including taxes and customs at border crossings (Clark, 2023). The current tax-to-GDP ratio is around 15%, on the high end for a so-called fragile state, and higher than the Republic-era average of 10%. As the Taliban shifted from insurgency to national government, however, questions of transparency, institutional efficiency, and civilian accountability have become increasingly prominent. Ensuring that wartime economic practices can evolve into credible public institutions, a challenge in itself, is made more difficult by today's conditions of political isolation and economic crisis.

The Afghanistan case illustrates how insurgent economic governance can become a platform for long-term rule. The Taliban's strategies of revenue generation, allocation, and market regulation were integral to its political project. Understanding how such systems are constructed, legitimised, and transformed offers valuable insights into the economic life of insurgencies and the institutional afterlives of rebellion.

3.4 Mexico

Finally, Mexico offers a useful case for examining economic governance by groups whose motives are primarily commercial, rather than political. Cartels like the Jalisco New Generation Cartel (CJNG) and the Sinaloa Cartel have considerable influence on the Mexican economy, and have expanded their influence beyond the illicit drug economy into forms of territorial authority that both compete with and alter state structures.

Armed groups in Mexico engage in economic governance for **overlapping strategic reasons**. Most importantly these groups aim at generating revenue and pursue objectives that enable an expansion of revenue generation, such as consolidating or expanding control and diversifying risks. They use various means to control local populations and enforce social order to create an enabling environment for their activities. For some groups, this includes providing employment, particularly to marginalised groups, to gain local support and legitimacy. Others seek to monopolise violence and displace state authority altogether by capturing local institutions, co-opting political elites, and enforcing parallel systems of law (see e.g. Ibarra-Olivo et al., 2025; Herrera & Martínez-Alvarez, 2022). In some municipalities, cartels

have infiltrated state institutions, governing through collusion, intimidation, or even the direct appointment of officials (Trejo & Ley, 2021).

Mexican cartels **generate revenue** through a portfolio of activities that extends beyond narcotics, diversifying into sectors such as mining and agriculture and the taxation of business activities (Herrera & Martínez-Alvarez, 2022; Sampó et al., 2023).

Such revenue allows groups to wield significant influence over local governance, often through coercion and violence (Ibarra-Olivo et al., 2025). However, in some areas, cartels have also been **reallocating some of the revenue** to provide basic goods as a strategy build a degree of local legitimacy and maintain territorial control. For instance, in parts of Mexico where the CJNG has established a strong presence—such as Jalisco and neighbouring regions—the group uses a combination of overt coercion and selective provision of services like security, conflict resolution, and community protection (Sampó et al., 2023).

Some Mexican cartels have also **developed institutions** with patterned rules and territorial governance strategies that combine violence with service provision, effectively functioning like de facto authorities in their regions. This institutionalisation serves many purposes: it enables cartels to consolidate territorial control, reduce local resistance, and extract resources more efficiently by embedding themselves within everyday governance structures. They impose their own norms, regulate daily life, and fill enforcement gaps left by the state, by prohibiting certain crimes, dictating curfews, and organising local dispute resolution (see e.g. Sampó et al., 2023 on the CJNG). In Michoacán, the Knights Templar leveraged a strategy of violence paired with social goods and benevolence, such as enforcing norms, taxing local markets, and regulating behaviour, to cultivate a fragile legitimacy (Herrera, 2023). However, violence is not only a direct tool of extraction but also a form of political signalling: high-profile assassinations of local officials and candidates are used to assert sovereignty and influence electoral outcomes (Ibarra-Olivo et al., 2025).

Some Mexican cartels have moved beyond rent extraction into more structured forms of **control over trade and production** in sectors like agriculture. In Michoacán, for instance, the Knights Templar cartel and other groups have exerted influence over the avocado and lime industries at key nodes of the supply chain, including packing and transport, and a tax on production (Trejo

et al., 2022; Le Cour Grandmaison & Frissard Martinez, 2024; Sammon, 2024). While focused on extraction, such groups shape market access and logistics in ways that resemble informal regulatory authorities.

Mexico's armed groups are deeply embedded in **global supply chains**, both licit and illicit. In resource-intensive sectors like mining, high sunk costs and location-specific rents mean that foreign direct investment (FDI) often continues despite violence. This is particularly the case in regions where criminal governance is routinised and armed groups have established predictable forms of control (Ibarra-Olivo et al., 2025). Under such conditions, firms may adapt their operations to local power dynamics, including criminal governance. Rather than deterring investment, the presence of criminal governance may sometimes even enable it by reducing uncertainty and stabilising expectations in otherwise volatile environments.

In sum, the Mexican case underscores how economic governance by armed actors need not follow insurgent or ideological logic. Even criminal organisations without state-building aspirations can develop routinised, territorially embedded economic systems that rival or replace state authority. Their ability to influence and even regulate the economy at different levels challenges narrow definitions of sovereignty, and points to the need for a deeper understanding of how power is exercised through economic means in contested environments.

4. Key Areas of Inquiry: Mapping the Research Agenda

Taken together, these four cases suggest the need to re-think approaches to the study of armed group economic governance. Rather than beginning with the prevailing focus on illicit finances and criminality, it may be more productive to start from the ground up: asking what specific armed groups are trying to achieve economically, and examining the instruments they use to pursue those aims. From Myanmar's layered landscape of institutionalised armed group governance and emergent resistance financing to Al Shabab's stubbornly resilient regime of economic co-option and extraction, to the Taliban's transition from insurgent taxation to becoming a de facto authority, to Mexican cartels' hybrid systems of coercive extraction and territorial economic regulation, each case offers distinct insights into how armed actors construct authority through economic means. These examples show that economic policy is often integral to how armed groups claim legitimacy, control populations, and negotiate power.

For development economists, peacebuilders and humanitarians, some important dilemmas emerge from the case studies outlined above: How do you build and finance national economic systems, particularly state-based ones, when key levers of fiscal and regulatory power are held by groups outside the state? How can support be provided to improve economic governance in areas beyond state control, especially where armed groups already exercise de facto fiscal authority and command local legitimacy (sometimes greater than the state itself)?

While international legal frameworks and diplomatic norms often bind donors and financial institutions to state partners, ignoring the economic role of non-state actors risks misunderstanding true patterns of authority and revenue. A more grounded understanding of armed group governance can help avoid such blind spots, whether to inform more effective state-building, support development and growth, or simply clarify the political economy of conflict-affected areas. This section further develops the five analytical categories mentioned in Section 1 (motivations and objectives, economic policy and administrative infrastructure, regulation of markets and public goods, revenue generation and redistribution

mechanisms, and international economic relations and cross-border trade), providing an entry point for future research and policy engagement. Each category can help to move analysis beyond static understandings of illicit finance and criminality, and toward a more realistic model of how authority, legitimacy, and economic policy function in contested environments. The categories are not mutually exclusive, and often overlap. Each dimension draws from and builds on existing policy and scholarship, while highlighting gaps and opportunities for further inquiry.

4.1 Motivations and Objectives

Research should not treat taxation and trade regulation as isolated revenue tools, but as part of broader efforts to build and maintain authority over populations. As the case studies demonstrate, many groups engage in economic governance to establish political authority, secure civilian cooperation, and build durable institutions (see also Bandula-Irwin et al, 2022; Mampilly, 2011; Arjona, 2016; Stewart, 2021). Understanding these objectives helps donors and governments anticipate whether armed actors are more or less likely to aspire to exercising more conventional forms of political power.

Ultimate objectives are driven by various motivations, both political and economic (see Weigand, 2020). Some motivations emerge from historical grievances and the pursuit of autonomy or independence (e.g., EAOs in Myanmar). Others are driven by religious ideology and/or political objectives (e.g., Taliban, Al Shabab). Others still are driven by the pursuit of profit (e.g., the Mexican cartels, militias in Myanmar). These distinctions are rarely clear-cut, but acknowledging them helps align policy responses to the governance ambitions of each group.

Whatever their motivation, armed groups usually govern through a combination of coercion and efforts to earn legitimacy. These are not opposing forces. As Weigand (2022) argues, coercion is a relational practice that can coexist with - and even reinforce - legitimacy, when exercised in predictable, accountable, and rule-bound

ways. Understanding this dynamic can explain why some groups sustain authority over time, and embed themselves within local governance landscapes.

In the more immediate term, understanding motivations and objectives helps with assessments of armed groups' long-term institutional trajectories, and the risks they pose to the state. This is important to the design of policy and programmes in fragile and conflict-affected states. At present, it is often an afterthought or ignored, which can create and sustain policy dysfunction. In Somalia, for example, fiscal capacity building and domestic revenue generation programmes generally ignore or discount the existence of Al Shabab's formidable taxation system and its impact on citizens' capacity and willingness to pay taxes to the state.

4.2 Economic Policy and Administrative Infrastructure

Many armed groups develop explicit economic rules and administrative structures. This often includes clear rules for taxation, budget allocation, trade, and land use. For example, the FARC in Colombia established fixed rates for coca taxation and rules for environmental protection (Arjona, 2016), while the KNU in Myanmar issued permits for forestry and market activity (South, 2011). In Mexico, groups like the Knights Templar Cartel and the CJNG have established control in certain areas through a combination of coercion, informal dispute resolution, and selective oversight of local economic activities, including the production and movement of goods and agricultural production (Sampó et al., 2023). Some of these policies mirror, or co-opt, state institutions; others are developed more independently and may draw on more traditional, religious or ideological language, frameworks and justifications.

The degree of formalisation and institutionalisation varies widely, and much existing research is at best anecdotal. Better empirical and comparative research is needed to map these systems: Who sets the rules? What bureaucratic structures implement them? Where do they clash or converge with state institutions or other systems of economic governance (e.g., customary or traditional norms, other powerbrokers)? The role of local bureaucracies and law enforcement bodies is often overlooked, but warrants particular attention when it intersects with state or customary authority. This is important for external actors working on fiscal reform, public financial management,

and decentralisation, as it may help inform donor support, and identify opportunities for fiscal transition or reform with a greater degree of precision - and realism.

4.3 Regulation of Markets and Public Goods

Armed groups often regulate commerce by controlling transport, levying fees on certain products and influencing distribution of goods. Sometimes these rules enforce moral or ideological norms, and/or reward allied constituencies; at other times, they seek to correct market inefficiencies which in turn improve positive perceptions of the group by those who benefit. Regardless of intent, these interventions often have macroeconomic effects, from altering price stability to shaping supply chains. Research should document how armed groups manage (or distort) local markets, and under what conditions civilians adapt, resist, or participate.

Armed group regulation often includes intervention in aid programming, particularly in the distribution of humanitarian aid and the provision of basic services. This may be driven by a genuine concern for constituency populations, as it is the case with many groups in Myanmar. It may be performative, when insurgent armed groups like the Taliban seek credit for what donors provide. It may be driven by revenue generation concerns, with the armed group primarily interested in extracting economic rents. At present, such attempts are often viewed only as diversion or corruption, or ignored entirely. Yet these patterns of regulation and control are integral to conflict dynamics, and can affect the feasibility and impact of aid programming in conflict-affected areas.

4.4 Revenue Generation and Redistribution Mechanisms

Armed groups typically rely on a diverse mix of revenue streams, including taxation, fees, resource extraction, direct participation in commercial activities, and external contributions, to sustain their operations. Understanding how groups choose between or combine different revenue streams, and how these choices evolve over time, helps with understanding their strategic priorities, political constraints, and relationships with civilian populations. The degree of centralisation in fiscal authority (e.g., whether taxation and redistributive practices are standardised, delegated, or opportunistically imposed) offers insights into internal cohesion and external legitimacy.

Beyond financing violence, many groups use generated revenue to build their own capacities and to redistribute wealth. Some groups invest in social services and civilian governance to build legitimacy, while others concentrate resources on elite patronage networks. These choices have implications for fiscal policy, donor engagement, and post-conflict transition pathways. Future research should examine how these systems are structured, how they shape relationships between governing actors and civilians, and what forms of legitimacy or contestation they generate within local political economies.

4.5 International Economic Relations and Cross-border Trade

Armed groups often engage in transnational commerce, from levying custom duties and collecting other fees at border checkpoints, to investments abroad and diaspora contributions. As the case of Myanmar illustrates, some EAOs maintain complex trade relationships with neighbouring countries, above all with China, but also with India and Thailand.

For armed groups, these international connections provide political leverage and embed armed groups firmly in the global economic order. Understanding these dynamics is important to those engaged on the regulation of global markets, supply chains and cross-border trade corridors. The Mexican case shows how armed actors can be deeply embedded in global commodity chains and financial circuits, influencing foreign investment patterns in sectors like mining and agriculture.

5. Policy and Research Implications

Understanding the economic roles and strategies of armed groups is a key part of grasping the dynamics of contemporary conflict, and the prospects for post-conflict governance. As this paper has shown, armed groups engage in revenue generation, resource allocation, trade regulation, and transnational finance. Their economic practices have deep implications for the economic lives of local communities as well as for the national economy, and help shape and reshape political orders. Research on these economies is uneven, and is often focused only on illicit finance and criminality. We argue for a broader, more systematic agenda: one that asks how armed groups define their economic objectives, explores the instruments they use and the institutions they construct, and assesses the implications of their governance for civilians and state-building alike. This research should also be integrated into the analysis of the economies of fragile states and conflict settings in places where armed groups have significant economic influence.

For humanitarian actors, grasping the rules that govern access, taxation, or market flows under armed group control is essential to navigating ethical and operational dilemmas. For peacebuilders and mediators, insight into the economic foundations of armed group authority can help with the design of more inclusive, viable political settlements. For development economists, understanding how informal fiscal systems function in conflict settings can improve aid targeting and macroeconomic forecasting even when donors and diplomats are bound to support the state and to limit engagement with armed groups. Whether to inform principled humanitarian access, realistic peace processes, or long-term strategies for fiscal transition, grappling with how armed groups govern economically is of great importance.

The Centre on Armed Groups aims to take this agenda forward through a combination of field-based research, comparative analysis, and policy engagement. Drawing on its networks across conflict environments around the world, and using its unique methodology and its thematic expertise, the Centre can support the development of both theory and practical engagement with armed groups' economic activities, and can thereby provide actionable advice to the humanitarian, diplomatic, and donor communities.

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