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To cite this article: Matthew Sterling Benson (25 Dec 2025): Predatory Peace: Fiscal Fragmentation and Coercive Statebuilding in South Sudan and Beyond, *Journal of Intervention and Statebuilding*, DOI: [10.1080/17502977.2025.2576462](https://doi.org/10.1080/17502977.2025.2576462)

To link to this article: <https://doi.org/10.1080/17502977.2025.2576462>



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Published online: 25 Dec 2025.



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Predatory Peace: Fiscal Fragmentation and Coercive Statebuilding in South Sudan and Beyond

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ABSTRACT

This article analyses how peace agreements have reconfigured, rather than dismantled, predatory fiscal rule in South Sudan. Drawing on 210 interviews, archival sources, and a peace agreements dataset, it shows how elite pacts redistribute rents in ways that stabilise ruling coalitions while legitimising coercion. I introduce the concept of predatory peace to capture how agreements entrench fiscal predation under the guise of statebuilding and strategic fiscal fragmentation to describe how opaque and overlapping revenue systems sustain authority and diffuse accountability. By foregrounding South Sudan's revenue complex, the article shows how peacebuilding frameworks embed coercion as durable rule across conflict-affected countries.

ARTICLE HISTORY

Received 18 December 2024

Accepted 14 October 2025

KEYWORDS

Statebuilding; peace agreements and political settlements; fiscal governance; predatory peace; South Sudan; war economies

Introduction

Violent disagreement among rulers and armed groups over control of nationally and internationally derived resources lies at the heart of South Sudan's wars (de Waal 2015). Even in periods of relative peace, before and after the country's 2011 independence, billions of dollars remain unaccounted for. The disconnect between official budgets and *de facto* spending defines the fiscal status quo: in 2012, President Salva Kiir acknowledged that US\$4 billion had been 'stolen', presumably by individuals close to government (Holland 2012). This figure has likely grown, as transparency remains elusive. While oil still underpins domestic finance, revenues increasingly flow through opaque oil-backed loans, commodity prepayment deals, and *ad hoc* financing. These oversight-bypassing flows have fuelled extensive off-budget spending (UN Security Council 2022).

Against this backdrop, peace agreements in South Sudan have reproduced rather than dismantled coercive revenue-raising practices, aligning with the historical patterns traced here. This trajectory is not unique; similar dynamics have emerged in other resource-rich, conflict-affected states, such as Angola and the Democratic Republic of Congo (DRC), where peace agreements and related economic reforms have likewise overlooked fiscal foundations of elite dominance (Autesserre 2010; Schouten 2022; Soares de Oliveira 2007). This comparative resonance underscores the relevance of the South Sudanese

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experience for broader debates on the political economy of peacebuilding. This argument aligns with the Special Issue's introduction (Peter et al., 2025), which conceptualises fragmentation as the organising logic of contemporary peace and war.

These persistent logics frame three arguments I make in this paper: First, neither the Comprehensive Peace Agreement (CPA) nor the Revitalised Agreement on the Resolution of the Conflict in South Sudan (R-ARCSS) has disrupted coercive revenue-raising practices traceable to over a century of political rule (Benson 2024). Second, peace agreements and development assistance have become embedded in rulers' extortionary fiscal patterns, providing access to state positions that facilitate self-enrichment (Craze 2020; Craze and Markó 2022; ICG 2021). Third, the resulting militarised, off-budget fiscal systems, which are sustained by both domestic elites and international actors, leave most South Sudanese exposed to predatory extraction by state-affiliated actors such as tax collectors and soldiers.

In fragile and conflict-affected states, ruling coalitions often maintain stability by controlling access to lucrative revenue streams, including natural resource rents and other off-budget income, and distributing them selectively to secure elite loyalty (Putzel and Di John 2012). Such arrangements typically prioritise the maintenance of ruling coalitions over building inclusive or accountable governance. International engagement frequently reinforces these patterns, so while development assistance may cover basic services, it fails to address the elite capture of core revenue flows, thereby subsidising rentier rule (Parks and Cole 2010).

These dynamics are visible in South Sudan, where donor-funded public services have reduced pressure on rulers to allocate oil revenues for public goods, enabling the diversion of these revenues to patronage networks and off-budget military expenditure. This case shows that peace agreements and development assistance are not neutral statebuilding instruments, but tools that can become embedded in exclusionary and patronage-based fiscal orders. Recognising this logic is essential to understand why coercive revenue-raising practices persist despite repeated national and local peace processes.

This article draws on 2020–24 fieldwork triangulated with archival, secondary, and peace agreement data. This analysis contributes to emerging scholarship on the material foundations of peace processes and statebuilding. It offers a rare account of how coercive fiscal practices are sustained and legitimised through peace agreements and donor-led statebuilding frameworks.

Following the theoretical framework, the paper is organised in three parts. The first traces South Sudan's coercive patterns of revenue and rule from colonial governance to the CPA. The second examines how peace agreements and development interventions became embedded in extortionary fiscal practices after independence. The third analyses how these dynamics are reproduced under the R-ARCSS, situating South Sudan within wider statebuilding and peacebuilding debates.

Methods and limitations

I draw on three evidence sources: a structured interview survey conducted with the Bridge Network of South Sudanese researchers, archival and secondary materials, and the PA-X peace agreements dataset (University of Edinburgh). The survey produced one of the most extensive qualitative datasets on South Sudan's fiscal politics. Between 2020 and 2024, the survey produced 210 interviews across eight of South Sudan's ten

states (Central Equatoria, Eastern Equatoria, Jonglei, Lakes, Upper Nile, Warrap, Western Bahr el Ghazal, and Western Equatoria). Respondents included customary authorities, government officials, community leaders, traders, tax collectors, soldiers, and customs officials, with near gender parity. To capture the diversity of fiscal experiences, both salaried taxpayers and unsalaried taxpayers (including informal-sector traders) were included, reflecting the plural and often unpredictable tax regime common in sub-Saharan Africa (van den Boogaard, Prichard, and Jibao 2018). Where needed, interviews were conducted in local languages and transcribed into English. The survey combined systematic coverage of local fiscal practices with the depth and flexibility of qualitative interviewing.

Archival and secondary materials supplemented these findings, particularly given the opacity surrounding South Sudan's oil sector, which accounts for an estimated 95 to 98 percent of domestic revenue when oil-backed loans and petroleum financing are included (IMF 2022; US Department of State 2021). To address the lack of direct access to official data, I cross-referenced interview material with budget speeches, finance ministry reports, donor assessments, and independent investigations. UN Panel of Experts reports were especially valuable, documenting South Sudan's partnerships with seven to nine international companies and roughly twenty transactions with major commodity firms (United Nations Security Council 2022).

A further layer of analysis comes from the PA-X dataset, which catalogues provisions from 1990 to the present and enables systematic analysis of fiscal governance clauses. Coding provisions related to fiscal governance, resource sharing, and economic reform makes it possible to trace how fiscal clauses have been included, reinterpreted, or omitted across successive agreements. This comparative dimension strengthens the argument that peace processes have consistently bypassed the coercive and militarised revenue systems at the core of South Sudan's political economy.

Conducting research on public finances in war-affected South Sudan carries well-known sensitivities. To mitigate risk, Bridge Network enumerators chose collective rather than individual attribution. The research received ethics approval from the London School of Economics and Political Science (LSE) Research Ethics Committee. Drawing on decentralised fieldwork and cross-verified international sources, the article offers a rare, contextualised, account of how peace processes and economic reforms intersect with South Sudan's long history of ruler-backed coercion.

Revenue, war finance, and predatory peace: a theoretical framework

I engage four strands of scholarship: political settlements, taxation and statebuilding, peacebuilding frameworks, and the politics of extraversion, understood as the ways political elites mobilise external resources to reproduce domestic authority, to examine how peace agreements reshape revenue under conditions of fragmentation. None adequately explain how such agreements embed coercive fiscal orders. I foreground South Sudan's revenue complex, which is the historically fragmented mix of formal and informal practices through which rulers sustain authority (Benson 2024). Peace agreements redistribute rents in ways that stabilise ruling coalitions while legitimising predation. This is a dynamic I conceptualise as predatory peace; a term Lund (2018) uses for land dispossession in Aceh that I apply to the fiscal domain. This contributes to debates on the material foundations

of peace by linking fiscal practices to the persistence of coercion and international complicity. Comparable analyses in this issue, including Majid and Abdirahman (2025) on Somalia and Gueudet (2025) on Bosnia, show how fiscal and patronage fragmentation underpin political order across diverse contexts.

Political settlements and elite bargains

The political settlements literature emphasises how constitutions, peace agreements, and other elite bargains structure political arrangements by redistributing rents and offices to stabilise ruling coalitions (Bell 2015; Di John and Putzel 2009; Khan 2010). In this view, agreements are designed to manage elite conflict by allocating access to state resources, with the expectation that such redistribution will reduce violence. In the Sudans, this logic has long been recognised through Alex de Waal's (2015) notion of the 'political market-place', where peace agreements are viable only when underwritten by an expanding political budget.

In unified Sudan and Southern Sudan, both the Addis Ababa Agreement (1972) and the Comprehensive Peace Agreement (2005) were negotiated during periods of fiscal expansion, whether through foreign borrowing or the oil boom, when rulers could extend discretionary rents without undermining their own patronage base. Rebel leaders likewise treated negotiations as financial bargains. During the 2006 Darfur talks, Abdel Wahid al Nur demanded substantial funds, arguing that any agreement would be meaningless if he lacked resources to reward his followers. These episodes underscore how peace agreements have functioned as rent-sharing deals premised on the distribution of expanding budgets (de Waal 2015).

What this body of work seldom examines, however, is how fiscal institutions are implicated in these bargains. This article moves beyond existing accounts by showing that peace agreements in South Sudan function not just as political settlements but as fiscal instruments that reorganise access to rents. Far from curbing predation, they legitimise coercive revenue practices under the guise of peacebuilding.

Taxation, statebuilding, and strategic fiscal fragmentation

Scholarship links taxation to state capacity and legitimacy (Levi 1988; Moore 2008; Prichard 2015), but African fiscal states historically relied on external rents rather than domestic taxation (Albers, Jerven, and Suesse 2023). In South Sudan, fiscal authority is not simply weak but deliberately fragmented, which is a dynamic I term strategic fiscal fragmentation, whereby overlapping revenue points sustain loyalty and diffuse accountability through off-budget networks. Studies of conflict zones reinforce this point: taxation has long been central to the production of authority but blurs the line between governance and coercion (Hoffmann, Vlassenroot, and Marchais 2016). South Sudanese rulers reconfigure revenue systems to extract, reward, and control through networks of political-military loyalty, embedding fragmentation in a broader revenue complex sustained by opaque financial instruments (Benson 2024; Craze 2024). As Fjeldstad and Moore (2008) note, contemporary reform agendas often overlook the historical and political conditions needed to build accountable revenue systems, privileging technical fixes over structural change. South Sudan's predatory fiscal order makes this limitation especially stark.

Peacebuilding frameworks and fiscal blind spots

Despite the centrality of oil-backed loans and off-budget spending to South Sudan's conflicts, these fiscal dynamics are routinely omitted or de-emphasised in formal peace agreements and donor programming. This reflects a wider pattern identified in comparative studies of peace processes, which show that while provisions on power-sharing and security are common, economic and fiscal arrangements are often thin or absent (CMI 2007; Parks and Cole 2010).

In Angola, the 2002 Luena Memorandum of Understanding was followed by reforms privileging collateralised oil loans and privatisation benchmarks over revenue accountability (Soares de Oliveira 2007). In Liberia, the 2003 Accra Agreement and the Governance and Economic Management Assistance Program (GEMAP) introduced international oversight that improved revenues but left unresolved rent distribution and off-budget spending (Daase 2011; Gilpin and Hsu 2008). And in the DRC, successive settlements from the 2002 Sun City Agreement to the 2008 Goma Accord prioritised procedural legitimacy through power-sharing, elections, and donor-driven template while bypassing the extractive fiscal foundations of elite dominance, even as para-fiscal channels proliferated (Schouten 2022; Autesserre 2010). As Chinkin and Kaldor (2025) argue in this issue, such liberal peace frameworks also reproduce gendered hierarchies that mirror these fragmented political economies.

Beyond Africa, similar patterns appear. In Bosnia, post-Dayton privatisation was captured by nationalist parties, reinforcing clientelism and weakening accountability. In El Salvador and Guatemala, the 1992 Chapultepec and 1996 Peace Accords coincided with structural adjustment programmes that deepened inequality and weakened state fiscal capacity. Donor benchmarks privileged macroeconomic stabilisation while leaving the material foundations of rule unaddressed in both instances (Paris 2004). Taken together, these cases show South Sudan is not an outlier but a hard case exposing a broader peacebuilding blind spot that displaces revenue and fiscal politics with procedural legitimacy and donor templates. By reconfiguring access to rents while leaving coercive fiscal systems intact, South Sudan shows how peacebuilding frameworks generate what I term predatory peace, or a fiscal order in which agreements legitimise rather than dismantle predation. This comparative logic also frames the other contributions to this Special Issue (Chinkin and Kaldor 2025; Gueudet 2025; Majid and Abdirahman 2025; Peter et al. 2025; Zulueta-Fülscher and Welikala 2025), which trace related dynamics across Bosnia-Herzegovina, Somalia, Syria, and the gendered orders of new wars, each examining how fragmentation constitutes rather than corrodes political order across distinct arenas of governance.

This liberal peace orthodoxy, which is anchored in marketisation, macroeconomic stabilisation, and institution-building, has long assumed that technocratic reforms and procedural legitimacy would generate durable peace (Paffenholz 2015; Paris 2004). Within this framework, revenue is treated as a technical problem of capacity rather than as a political foundation of rule. Structural adjustment and institution-building were therefore often pursued before conditions for accountability, sidelining how rulers mobilised external rents and informal revenues, and insulating them from pressures to bargain with taxpayers. The result, as Mac Ginty (2025) argues, is a fragmented hybrid peace system in which remnants of liberal orthodoxy coexist with multipolar forms of

peacemaking. In this context, procedural legitimacy and donor benchmarks frequently displace attention to coercive revenue systems, leaving predation unaddressed even as agreements claim to build peace.

This omission is reinforced by the global architecture of economic governance. As Slobodian (2018) shows, postwar financial institutions were designed to insulate markets from democratic pressures, narrowing the scope for public accountability. In South Sudan, this has enabled donors and financial institutions to engage on macroeconomic terms while sidestepping the coercive political economy that sustains elite rule. A similar dynamic is evident in neighbouring Sudan, where international financial conditionalities during the attempted democratic transition reinforced economic distortions and empowered authoritarian actors (Ali, Alneel, and Hassanain 2025). Together, these cases highlight how international frameworks systematically privilege macroeconomic legibility over revenue accountability, entrenching rather than challenging predatory fiscal orders. These blind spots in both peace agreements and international financial governance set the stage for extraversion, as rulers convert external rents and donor flows into the very fiscal instruments that sustain predatory rule.

Predatory peace, the politics of extraversion, and fictive fiscal order

Predatory peace operates through two interlocking dynamics: the politics of extraversion and the maintenance of a fictive fiscal order, or an official fiscal architecture that performs transparency and reform while actual revenue flows remain captured by coercive networks. Bayart's (2000) concept of extraversion captures how African rulers secure power by appropriating external resources, including aid, trade rents, loans, and diplomatic recognition, and redirecting them into domestic political projects. Rather than eroding sovereignty, extraversion shows how international linkages consolidate authority (Albers, Jerven, and Suesse 2023). In practice, authority often rests not in bureaucracies but in elites' ability to instrumentalise these flows through personalised, militarised networks. In Somalia, for instance, Hagmann (2016) shows that political authority derives less from state institutions than from the control of external rents, while Hagmann and Stepputat (2023) highlight how trade corridors across the Horn of Africa function as sites of extraction and rule.

South Sudan follows this pattern. Rulers have used peace agreements and donor flows not only as revenue streams but also as mechanisms of international legitimacy. In so doing, they have entrenched coercive revenue practices within a global order that privileges macro-stability optics over local accountability. This bridges gaps in settlements and statebuilding literatures, which rarely examine how external resources reshape domestic fiscal orders.

Building on this, I introduce the concept of predatory peace. I use this term to describe peace agreements that stabilise political settlements by reorganising fiscal access to rents while leaving coercive revenue systems intact. Rather than constraining predatory rule, such agreements reconfigure and legitimise it under the guise of statebuilding. Following but departing from Levi's (1981) predatory theory of rule, which framed rulers as rational actors maximising revenue under constraint, I use predatory rule to describe a historically embedded mode of governance in which fiscal extraction, coercion, and political loyalty are fused into a single architecture of survival. In such systems, rulers sustain authority

through the circulation of rents and the instrumentalisation of violence rather than through institutionalised accountability. Predatory peace, in turn, refers to the reorganisation of this fiscal-coercive order under peace agreements and donor frameworks that stabilise elite access to revenue while claiming to promote reform.

The Comprehensive Peace Agreement (CPA) illustrates this dynamic as it established oil revenue-sharing provisions and legislative oversight mechanisms. However, in practice, these frameworks existed largely on paper, constructing a fictive fiscal order eclipsed by patronage-dominated informal networks and off-budget spending (Twijnstra and Titeca 2016). As Craze (2024) notes, oil allocations were primarily deployed to forge elite consensus, not to redistribute wealth or democratise fiscal governance.

This perspective historicises South Sudan's trajectory, showing how peace agreements functioned as fiscal instruments long before oil revenues declined in the early 2010s. Such agreements do not merely fail to constrain coercion; they actively reproduce and legitimise it, which is the essence of predatory peace. Foregrounding predatory peace as the fiscal dimension of extraversion links South Sudan's experience to wider debates on how peace agreements entrench, rather than resolve, coercive revenue systems, and sets up the historical analysis that follows.

Colonial and rebel fiscal orders, 1899–2005

Across successive forms of rule in what is now South Sudan, the modalities of predatory rule have shifted, but the underlying dynamic has endured. Rulers extract resources with minimal public accountability, sustaining systems of rule rather than public service delivery. This history contextualises contemporary revenue practices and underscores why peace agreements in South Sudan have reproduced, rather than ruptured, these predatory patterns.

Under British-led colonial rule (1899–56), revenue extraction in southern Sudan relied heavily on indirect rule through customary authorities. While most state revenue came from exports, especially cotton from the Gezira Scheme in the north, colonial administrators deployed taxes, including livestock, grain, and labour levies, in the south as tools of control. Chiefs acted as intermediaries, extracting revenue in exchange for elevated status, while populations received little in return. These forms of fiscal coercion laid the groundwork for a ‘gatekeeper’ logic of rule (Cooper 2002), in which access to state resources flowed through violent and unaccountable local intermediaries.

These colonial practices created a coercive fiscal structure centred on indirect control and social discipline. Taxation functioned less as a financial mechanism and more as an instrument for maintaining hierarchies, between administrators and chiefs, chiefs and subjects, and between the southern and northern territories. This form of predation was relational, emphasising local gatekeepers as the fulcrum of extraction. In this context, accountability was neither expected nor simulated; what mattered was performance of submission, not delivery of public goods (Benson 2024).

By contrast, rebel-era taxation shifted predation from the intermediary to the enforcer. Rather than relying on appointed chiefs, the SPLM/A and other armed groups extracted through coercion, forced recruitment, requisition of livestock and goods, and violent punishments for non-compliance. The rhetoric of taxation was retained, but its meaning had warped. These taxes were not levied by a proto-state but by insurgents seeking sustenance and control, collapsing distinctions between revenue and violence (*Ibid*).

This logic continued through the post-independence period. Sudan's central government in Khartoum largely maintained coercive tax structures in the south while neglecting redistributive development. Armed resistance escalated in the early 1960s, eventually giving rise to the Sudan People's Liberation Movement/Army (SPLM/A). The SPLM/A's taxation practices deepened prior patterns of coercion. Fighters relied on forced recruitment and livestock requisition, while extorting food and goods from civilians. The coercive nature of rebel taxes and the enduring taxation of non-monetary items is reflected in language such as: 'cows and grains' taxes and 'forceful taxes'. Several terms that translate to 'taxes for the people' were also applied.¹ Or as one respondent from Bor recalled: 'When I hear about tax, I become very fearful because back in the days, taxes were collected violently'.²

What unified these colonial, rebel, and postcolonial regimes was the persistence of predatory revenue systems that failed to translate taxation into public service delivery. Instead, these taxes more closely resembled looting; the main right that was obtained through the payment of rebel-SPLM/A taxes was temporary respite from extortionate taxes. This resonated throughout interviews; for instance, a respondent in Yirol town noted that the Arabic term *tahyein* was used, which translates to 'ready food'. This language emerged because '[d]uring the civil war [...], soldiers collected [...] food from the community members [and] households'. And, '[the] failure to get food or refus[al] to cook food for them resulted into penalty either by beating, [arrest] or [...] a serious fine'.³ As a separate respondent in Wau noted when defining *tahyein* unwillingness to pay the tax meant that the SPLM/A would 'beat the person and then collect one bull, goat, or chickens at home as a fine for refusal and disobedience of orders'.⁴

There were at least two words for taxation as mandatory or forced conscription. *Agot* refers to taxation as 'the human contribution made either peacefully or forcefully [in which] [...] energetic youth are taken to military training centres for training and deployed later to fight the war'.⁵ Whereas *catcha*, from the English word 'catch' emerged out of the practice of forceful recruitment and forced wartime labour and has come to refer to taxation more broadly.⁶

Unlike colonial or early postcolonial regimes, however, the SPLM/A's fiscal survival depended more on external assistance than domestic revenue. As with other late-twentieth-century insurgencies, international humanitarian aid, military patronage (from Ethiopia, Eritrea, and others), and diplomatic support substituted for internal fiscal capacity (Gidron 2018; Rolandsen and Kindersley 2019). These dynamics entrenched a form of extraversion through strategic dependency on international flows, long before the 2005 peace agreement.

If rebel-era predation was personalised and battlefield-bound, the post-independence era formalised it into an institutionalised and bureaucratically fragmented mode of extraction. Unlike the SPLM/A's survival taxation, today's revenue system draws on state-backed legal frameworks, including licensing, permits, checkpoint fees, payroll taxes, while retaining many of the coercive logics of wartime governance. Taxation is now outsourced across agencies, ministries, military actors, and local authorities, resulting in overlapping mandates, duplicated fees, and informal rent-seeking (Craze 2024).

This shift represents not merely a continuation of coercion but a multiplication of extractive points, often without oversight. The same military actors who once looted food are now stationed at official checkpoints. In this system, fiscal authority has

become a political commodity, which is allocated to allies, monetised through licensing, and weaponised in local power struggles. The revenue apparatus is no longer centralised, but it is no less predatory. Instead, fragmentation has become a strategic asset, allowing ruling coalitions to manage loyalty through delegated access to extraction.

These patterns anticipated many of the dynamics seen under SPLM/A rule post-2005. The shift to independence expanded the scale of revenue available, especially via oil, but did not alter the logic of accumulation. This extraverted pattern of rebel finance was not unique to southern Sudan and instead reflects the changed nature of twentieth- and twenty-first-century wars. These ‘new wars’ were increasingly financed through internationalised economies rather than domestic revenue, inverting the classic relationship between war-making and state-making (Kaldor 2013). Whereas Charles Tilly (1985) associated European state formation with taxation-driven warfare, Richard Reid (2014) shows that nineteenth-century African conflicts also forged political cohesion and economic experimentation through militarisation, comprising a ‘fragile revolution’ that was later derailed by imperial intervention. Contemporary African wars, including South Sudan’s, thus extend rather than diverge from this longer history of externalised, revenue-driven violence. As the next section shows, peace agreements and donor support formalised revenue structures that were quickly subordinated to elite enrichment. Predatory rule did not end with internationally supported peace; it was refined and redistributed.

These transitions reflect not just persistence but transformation in South Sudan’s predatory fiscal politics. From colonial intermediaries to rebel commanders to post-independence bureaucrats and soldiers, the form, scale, and justification of revenue extraction has shifted dramatically. While each era has produced a system in which taxation is decoupled from public accountability, the mechanisms of extraction have evolved. For example, colonial rulers extracted via customary elites, prioritising indirect control and spatial segregation. Whereas rebel movements taxed through violent proximity, embedding coercion in daily life without any fiscal infrastructure. In the present, contemporary post-independence elites operate through a fragmented pseudo-institutional system, where legal authority and informal predation overlap. These layered histories complicate linear notions of fiscal development or statebuilding. Instead of a move toward a Weberian fiscal state, South Sudan’s trajectory reflects an adaptive ecology of predatory rule, calibrated to different political economies of rule, from imperial trade networks to donor-backed peace agreements.

Peace agreements and fiscal order after independence

Peace agreements in South Sudan have rarely addressed these militarised, off-budget revenue systems at the core of the country’s political economy. Where they have, provisions have largely reinforced rulers’ control over resources and helped secure international financing, rather than constraining predatory fiscal practices. Whether local or national in scope, agreements have been instrumentalised to attract external funds, confer legitimacy on participants, and maintain elite access to rents. For instance, neither the 1972 Addis Ababa Agreement nor the 1997 Khartoum Peace Agreement addressed taxation or revenue allocation directly, reflecting a broader pattern in Sudanese peace-making in which political authority was nominally devolved while fiscal

control remained centralised and opaque. This pattern persists into the current R-ARCSS, which leaves long-standing forms of predatory rule intact.

The PA-X dataset records 142 peace agreements referencing South Sudan from 1990 to the present. Of these, only 26 contain provisions on revenue reform. In the decades before the 2000s, both local and national agreements almost entirely ignored fiscal governance, despite widespread rent extraction and budgetary opacity. This omission is striking, much as Alan Boswell (2019) notes, many peace processes were designed less to resolve root causes than to secure donor financing and material benefits, while conferring political standing on participants.

Local peace processes rarely confronted the financial foundations of conflict this paper identifies. Instead, they tended to focus on reconciliation or security arrangements, and where revenue was mentioned, it was often about formalising or legitimising existing practices rather than reforming them. That omission should not obscure the degree to which South Sudanese actors sought to influence these processes, but it does highlight that meaningful fiscal reform emerged only through national agreements, and largely through donor-backed statebuilding frameworks rather than civic initiatives.

The first national-level revenue provisions appear in the early 2000s. The 2000 peace agreement between southern Sudan and Sudan over Southern Kordofan, Blue Nile, and Abyei mandated that nomads pay taxes to the SPLM in areas under its control. The 2002 Declaration and Resolutions of the Chukudum Crisis Peace Conference addressed roadblocks ‘for the purposes of security and revenue collection’ and called for ‘trained and informed personnel’ and the use of SPLM receipts in place of ‘invalid’ local receipts. The 2002 Pankar agreements went further, calling for transparent revenue reporting ‘so citizens can see what has been contributed’ and requiring that revenues be remitted centrally through police or community leaders, with official receipts issued. They also proposed paying key revenue-collecting staff from tax proceeds ‘to discourage corruption’ (PA-X).

These measures directly fed into the Comprehensive Peace Agreement (CPA) between the Government of Sudan and the SPLM/A, signed in 2005. The CPA’s six protocols included multiple revenue-related provisions: granting disputed regions local taxation powers; authorising the SPLM/A to raise taxes; establishing frameworks for oil and non-oil revenue sharing; creating an Oil Revenue Stabilisation Account and a Future Generation Fund; and delineating revenue-raising responsibilities between national and subnational governments. The CPA also called for a National Anti-Corruption Commission, a Public Accounts Committee, and internationally standardised audits. These fiscal provisions were embedded in a series of donor-funded institutional reforms and capacity-building programmes.

The CPA era marked the point at which donors, especially USAID, the African Development Bank (AfDB), the UN Development Programme (UNDP), and the World Bank, became deeply involved in South Sudan’s revenue reform agenda. USAID’s Strengthening Institutional Structures (CORE I) and Strengthening Core Economic Governance Institutions II (CORE II) programmes, the latter of which was worth roughly \$90 million, supported constitutional drafting, legal frameworks, strategic planning, state-level taxation systems, and an Intergovernmental Fiscal Relations Taskforce to harmonise tax rates, improve assessments, and reduce ‘roadblocks’ caused by misallocations (USAID 2011). UNDP, World Bank, and AfDB projects supplemented these reforms with local-

government programmes and policy advice. The Organisation of Economic Cooperation and Development (OECD 2011) also urged expanded support to subnational governments through decentralisation, citing South Sudan's mid-twentieth-century history of local government revenue reforms that, despite colonial intentions to exclude rural populations, had allowed some bottom-up participation in state decision-making (Leonardi 2013).

Yet donor confidence in local governments remained low. Corruption concerns were routinely cited, and funding tended to flow through central institutions or elite networks. Within a year of independence, the government admitted that \$4 billion in oil revenue had been stolen (Holland 2012), while county commissioners complained that promised transfers never arrived. These patterns echo internal World Bank findings from 2010, which highlighted a lack of financial accountability and weak engagement with local authorities (World Bank 2010). This tension between formal devolution and centralised fiscal control parallels what Zulueta-Fülscher and Welikala (2025) describe as 'building-up federalism', or bottom-up constitutional experimentation amid systemic fragmentation.

The R-ARCSS, signed in 2018, continues the CPA's approach: it pledges to centralise revenue collection in a single treasury account, devolve powers and resources to states and counties 'transparently and equitably', and empower civil society to hold leaders to account (IGAD 2018). For example, while the CPA included provisions for revenue sharing between the Government of Sudan and the Government of Southern Sudan, it left the mechanisms for auditing and oversight vague, enabling continued off-budget allocations and the diversion of oil revenues to patronage. Similarly, the R-ARCSS provided for the creation of an Economic and Financial Management Authority, but without enforcement powers or independent appointment processes. On paper, these are ambitious reforms; in practice, these omissions meant that the agreements altered the formal distribution of rents but not the underlying elite control over fiscal flows and extensive off-budget spending and militarised predation persist (ICG 2021).

International financial institutions and donors have thus prioritised macroeconomic stabilisation and anti-corruption protocols without dismantling the parallel revenue systems that finance conflict. Taken together, the peace agreement record shows that neither local nor national processes have curtailed rulers' predatory rule. Local agreements have largely ignored fiscal governance; national agreements have legislated for it but in ways that consolidate elite control and channel donor funds without challenging the political economy of war.

While the historical depth and decentralised logics of predatory peace documented here are particular to South Sudan, similar patterns appear in other resource-dependent conflict states. Both the Democratic Republic of the Congo's mineral sectors and Angola's oil economy have been sites where peace agreements and donor programming stabilised ruling coalitions without transforming underlying revenue politics (Schouten 2022; Soares de Oliveira 2007). This suggests a broader pattern in which resource rents, aid flows, and negotiated settlements entrench rather than reform predatory fiscal orders. The next section turns to how South Sudanese communities articulate demands for transparency and accountability within this enduring framework of predation.

The R-ARCSS and the entrenchment of predatory peace

Evidence from 210 interviews conducted in eight states between 2020 and 2024 demonstrates that South Sudan's peace agreements have failed to meaningfully disrupt predatory forms of fiscal rule. Instead, the post-agreement environment under the R-ARCSS has seen the continuation, and in some cases the intensification, of extortionate revenue practices that precede independence (Human Rights Council 2021). These interviews reveal how fiscal authority is experienced and understood within everyday life, offering insight into the logics that sustain coercive taxation and their disconnect from public accountability. While the formal rhetoric of peace and reconstruction suggests a break from past conflict economies, respondents consistently described the persistence of what one Malakal-based businessman called 'an organised robbery', or a revenue system designed primarily to reward military loyalty, secure elite rents, and sustain coercive power, rather than deliver public goods.⁷

For most respondents, 'peace' did not translate into improved services but rather into a shift in the modalities of extraction, resulting in predatory peace as a lived experience. In Warrap, one respondent summed this up: '[t]here are no services I receive in return [for paying taxes]. Nothing comes to us at all in the communities. Now, people are very annoyed at home because there is nothing that come[s] to us'.⁸ Civil servants at subnational levels are faced with salaries as low as \$5 per month (World Bank 2022), were often paid late, and relied on tax collection as a form of self-financing. In Wau, a wildlife authority officer noted they 'always associated taxes with paying money, but I struggle to see the tangible results of this payment'.⁹

These accounts underscore a central finding: peace agreements that formalise elite power-sharing often preserve fiscal arrangements in which public officials' survival depends on extortion, sustaining South Sudan's predatory peace. A Wau-based businesswoman described the scramble for such positions noting people 'compete' to become tax collectors 'because of the benefit[s] people get'. Competition was so fierce that one could be advised to 'find [a] powerful shaman or spearmaster to keep you in the position [and] protect you'.¹⁰

In many areas, these practices echoed the SPLM/A and earlier insurgent movements' wartime economies. Revenue was raised locally to 'support organised forces' by providing fuel, food, or other logistical support, effectively replicating rebel taxation logics under the banner of a state. In these instances, tax collectors essentially repeat rebel rulers' taxation practices and collect 'fuel for the vehicles of government officials and occasionally food items for the security organs'.¹¹ As in earlier rebel rule, the main function of revenue was to sustain the security arena, which includes military, police, and national security actors, rather than deliver public goods (Hills 2014).

The persistence of such patterns erodes public trust and produces confusion about fiscal rules. A social worker in Nimule stated 'there is no standard way of taxing business-people', while a Juba-based trader reported being sent to 'many offices' only to face new demands from revenue agents.¹² These accounts speak to a fiscal order that is both opaque and intentionally fragmented, which are conditions that enable elite control and undermine attempts at reform.

Respondents often deployed specific terms to capture this dynamic. One respondent in Bor replied that a term for tax was '*banhiany* – meaning it is already rotten by paying for

[an] unbeneficial tax'.¹³ The sense of *banhiany*, or rottenness, resonated with a social worker in Yambio who recalled that rather than roads, schools, or hospitals, her taxes went towards 'staff wellbeing'. She added 'literally, tax money is used for [the] provision of tea leaves, coffee [...], and drinking water for the staff in the offices and any guest[s]'.¹⁴ Such idioms not only convey frustration but also signal a shared public understanding that taxation is decoupled from any social contract.

These narratives frequently located present-day practices in a longer history. As a respondent in Juba noted, 'as an elderly and experience mama, I [have] lived with almost all the regimes from [...] then Sudan to the Anyanya movement [the region's first civil war from 1955–72], [into the] SPLM/A up to present'. All they conclude is that 'taxes [are] routinely being collected for no good to the citizen of the country'.¹⁵ A captain in the military similarly observed that though South Sudan's tax system should go to public services, instead '[a]ll the money collected here, goes to individual pockets, which sounds funny, but this is a reality'.¹⁶ Whereas a pharmacist in Baliet bluntly responded that '[t]here is obviously no development in the area and the country at large so what is being done with that tax money?'.¹⁷

Even tax collectors, who are direct beneficiaries of the system, described it as chaotic and politically manipulated. As a Yambio-based tax collector recalled, 'the tax system in South Sudan is too confusing' and that 'some collectors are not aware of the law and not trained [and yet] taxpayers are forced to pay tax'. Put plainly, '[t]here's no implementation of the correct system of tax collection'.¹⁸ For example, when a Yambio-based tax collector attempted to request training that superiors had promised she was met with ridicule and 'waited for so long [...] this was not fulfilled'. When one of her colleagues asked for clarity about the correct rates she was to collect, 'one of the directors question[ed] us back for the reason as to why we need to [know] about the forms'. This is even though 'yes, that is our [tax collectors'] job description'.¹⁹ As in this instance, while tax collectors materially benefit from the privilege to extort for personal gain, they encountered inertia even when they sought to reform the system.

A senior tax collector in Yambio reported further 'political' challenges stating that '[w]hen trucks reach my checkpoint or along the road [in] my border line, I must tax them accordingly'. However, she noted 'a decree can be passed from nowhere', which meant the 'vehicles that I am supposed to charge [are] now snatched and [...] charged by another unit in the town or elsewhere, so there is a conflict of interest'. Despite the individual having raised this concern 'several times' the issue remains as there is 'a lot of politics around tax collection'.²⁰ A different tax collector in Wau claimed that the issue of multiple taxation arose because different individuals claimed to be the military and demanded payment.²¹

Licensing soldiers and civil servants to tax, or to look the other way in illicit trade, remains a central mechanism of political control that underpins South Sudan's predatory peace. As in earlier conflicts, military commanders also divert external resources, including humanitarian aid. A Warrap respondent described UN World Food Programme distributions being captured by local elites. While the food was intended for the most vulnerable, it was resold in markets with proceeds shared among a select few.²² For many respondents, such manipulation blurred the line between state revenue and aid economies, reinforcing the sense that both are harnessed to sustain elite power rather than address public needs.

These accounts align with observations elsewhere in Africa (Schouten 2022) that checkpoints can serve as hubs where state authority, armed predation, and criminal economies converge. Illicit trading also endures with several reports of suspicious activities that go untaxed. This was especially prevalent in Yambio, which is near the South Sudan-DRC boundary. An area tax collector recalled that ‘[s]o many products [and in particular timber and honey] are transported illegally’ and ‘what surprises me is that the products pass through checkpoints without any problem’.²³ A customs officer in Nimule, near the Uganda-South Sudan border, similarly suggested that traders often bribe clearing agents.

A military captain provided complementary evidence of Yambio-area roadblocks contributing to criminality while also pointing to the limitations of efforts to remove roadblocks as criminality risked later expanding into other areas. The individual noted how recently a ‘union of traders advocated against having [...] checkpoints along Yambio-Juba Road’. However, if the traders are successful, he worried the ‘same army will mobilise themselves and attach vehicles along the road’. He fretted that ‘soon we shall begin to hear that vehicles are being burnt along Juba highway’ as disgruntled soldiers would likely retaliate against the removal of checkpoints. The captain added soldiers were already accustomed to the practice and would readily reengage in ‘robbery’ as a strategy of accumulation.²⁴

The effective licensing of soldiers to predate resonated with other respondents. For instance, a Malakal-based businessman reported the taxation system was neither ‘fair’ nor ‘open’ nor ‘transparent’ as soldiers are ‘over charging us with the taxes that end up on their pockets’. He nonetheless fumed that the practice of licensed predation had to be endured to ‘maintain peace because war has only made things get out of control’. Were it not for South Sudan’s on-going cycles of violence, he argued the repertoire would not persist as ‘the practice is crazy and exorbitant and could lead to eruption of a fight [...] because it looks to me like an organised robbery’.²⁵ This example captures the lived experience of predatory peace, where the absence of open conflict does not end predatory rule but normalises it as a condition of everyday life.

In some areas, extortion was multiplied by the presence of rebels alongside state actors. A Wau-based businesswoman paid taxes to both the ‘government and to the rebels at the same time’. The ‘issue has reached [such an] extent [that once you give] them a bundle of firewood or grass when you a woman goes to the bush to collect either of the two, you ought to give at least 10% of the bundles of grass or firewood to the rebel before you begin to transport your belongings [to the market]. But when ‘rebels split away from government’ during previous waves of conflict, they ‘took live-stock and [agriproducts] to feed themselves in the jungles’ and these taxes were collected in addition to other taxes.²⁶ Rebel taxes were in this instance especially coercive as ‘failure to comply with their order would mean a lot [...] it [could] lead to torturing and eventually [they] take away all of your belonging including your life if you are not lucky’. She argued taxes had ‘exacerbated our sufferings in Barabik and places like Malem [neighbouring towns]’.²⁷

Demands for reform

Despite the pervasiveness of predatory rule, interviewees expressed a strong desire for reform grounded in transparency, accountability, and reciprocity. A church elder in

Nimule emphasised ‘paying taxes is good [as] it can do many things, you know our country has a lot of things to do and all this cannot be done by using oil revenue only, which is what our country is relying on’.²⁸ Multiple respondents desired reform, particularly through demands for enhanced transparency to improve the revenue system’s accountability to forge what could eventually constitute a social contract around revenue.

For instance, the same Nimule church elder notes the importance of transparency for taxpayers to enhance trust in government and to reform coercive patterns. A Nimule-based pastor echoed this and added that civic consultation was essential and explicitly noted the importance of ‘feedback’ from government to illustrate that taxes contribute to public services. The pastor stated ‘[i]t is good to pay tax when there is feedback, or anything done to the community in return. [And] when the government provide[s] services like water, security, good schools, and good health facilities, it can motivate citizen[s] to pay taxes because people believe what they see’.²⁹ A social worker in Nimule similarly noted how ‘[i]deally there should be a system where money should be paid into the government account for easy accountability’ and added ‘the tax system is not clear the way the public expect[s]’.³⁰

The demand for transparency otherwise consistently emerges through multiple comparisons of taxation as essentially looting or theft. A Yambio-based social worker recalled, ‘believe me there [is] no transparency in the system of tax [...] [t]he collecting authorities have never in any way accounted to the public through the media [to] declare the amount collected in a month [...] or year.³¹ Calls for practical initiatives resonated across interviews; for instance, a female headwoman suggested ‘radio awareness campaign should take place prior to tax collection to assist transparency and compliance.³² Similarly, a Yirol-based civil servant requested tax laws and regulations be made more accessible.³³

Discussions around transparency often contrasted the experience of paying taxes to the government versus the taxes or fees that are remitted to customary authorities, such as chiefs, rather than tax collectors and broadly understood as community taxes. Community taxes are and have historically been both monetary and non-monetary, as a tax collector in Nimule recalled it could also include ‘the drilling of boreholes, road clearing, or any other services needed [such as] renovat[ing] [a] health facility’.³⁴ Community taxes are also assessed on the basis of one’s ability to contribute, which is broadly determined by a customary authority who would ‘[take] into account [everyone’s] level of vulnerability.³⁵ Unlike the colonial period, when chiefs served as coercive intermediaries of state extraction, contemporary community taxes are often seen as more reciprocal and locally accountable.

These comparisons also gave rise to complaints made by taxpayers to tax collectors. For instance, a Nimule-based NGO worker recalled community taxes ‘were implementing services to the communities compare[d] to taxes we are paying today [in which] there is nothing being done’.³⁶ As a civil servant in Nimule reported, ‘at the village level or community level you will see the result but at the urban area or at the government you will hardly see the result’. He noted it was ‘not until you hear people complaining to the government’ that any change emerged.³⁷ Other respondents spoke of efforts to resist coercive tax practices. A Juba-based tax collector recalled when police or ‘force [is used] to enforce’ taxes, people resisted taxes ‘for reasons being that nothing good comes out of them paying taxes’.³⁸ A teacher in Wau noted there are ‘many complaints from businesspeople because there is a lot of malpractices happening’ with the exception of

Personal Income Taxes (PIT), which is automatically deducted from salaried employees wages.³⁹

This section's evidence reinforces three central arguments of the paper. Firstly, there is a continuity of coercive fiscal practices. Extortionate revenue raising in South Sudan is not an aberration of the post-2018 peace period, but part of a revenue complex shaped by decades of colonial, rebel, and post-independence rule. Secondly, the R-ARCSS has entrenched these dynamics by securing positions that enable rent extraction for predatory rulers, thereby legitimising coercion without creating mechanisms to redirect revenue to public goods. Thirdly, international complicity persists. Donor aid, which substitutes for absent public services, reduces pressure on rulers to allocate state revenues to welfare, sustaining predatory fiscal systems with minimal domestic accountability. The 'organised robbery' respondents describe is thus both a lived experience and an analytical category. In this sense, the R-ARCSS exemplifies predatory peace: a settlement that stabilises elite coalitions by embedding strategic fiscal fragmentation, decoupling taxation from service provision, and normalising extraction as a mode of rule within both national and international frameworks.

Conclusion

This article traces the historical and contemporary logics of predatory rule in South Sudan, showing continuity and adaptation across political eras. Drawing on archives and 210 interviews, it analyses how oil-backed deals, opaque flows, and donor subsidies sustain an off-budget, militarised fiscal order in which authority is exercised through extraction without reciprocal provision. Three arguments follow: First, neither the CPA nor the R-ARCSS curtailed coercive fiscal practices; they reconfigured elite access to oil, customs, and donor-backed budget lines. Second, development assistance subsidised this order by covering absent services and freeing rulers to divert state revenues. Third, popular understandings of taxation as extortion underscore the gulf between policy rhetoric and lived experience.

These findings extend wider debates on political settlements, taxation, and extraver-
sion. They show that peace agreements function not just as political bargains but as fiscal instruments, which I term predatory peace, that stabilise coalitions while legitimising coercive revenue systems. Comparative cases from Angola, Liberia, and the Democratic Republic of Congo confirm that South Sudan is not exceptional. Across resource-dependent, conflict-affected countries, peace agreements have reproduced rather than dismantled exclusionary fiscal orders. These dynamics echo findings from elsewhere in Africa, where taxation has long been a site of contested authority rather than a straightforward path to state consolidation (Hoffmann, Vlassenroot, and Marchais 2016). Such parallels reinforce the point that fiscal orders in conflict-affected contexts are structured as much by coercion and fragmentation as by reform.

Long-run evidence underscores that these dynamics are not episodic. African fiscal states have often expanded revenues through reliance on external rents rather than domestic taxation (Albers, Jerven, and Suesse 2023), embedding fragile bargains that echo Tilly's (1985; 1990; 2009) observation that fiscal systems underpin political order. Yet, as Reid (2014) shows, nineteenth-century Africa was shaped by forms of entrepreneurial militarism, which were often short, capital-light wars financed through external

commerce in ivory and enslaved people rather than domestic taxation. These forms of armed accumulation created unstable centres and armed frontiers rather than bureaucratic fiscal states. This deeper history complicates linear European models of fiscal development, revealing how coercive extraction and external dependence have long structured African polities. As Moore (2004) notes, rentier states remain vulnerable to instability, while Hagmann and Stepputat (2023) demonstrate that in the Horn of Africa, taxation-to-representation trajectories rarely materialise in rentier or aid-saturated regimes.

Taken together, these insights highlight how predatory peace is not simply a South Sudanese outcome but part of a broader political economy of peacebuilding in which revenue systems are central to both elite stability and the persistence of predatory rule. Parallel patterns beyond Africa, in Bosnia, El Salvador, and Guatemala, likewise show how liberalisation and structural adjustment often entrenched exclusionary fiscal orders even as they claimed to build peace (Paris 2004). These cases underline that predatory peace captures a wider logic of post-conflict fiscal ordering rather than an African exception.

Yet history does not dictate inevitability. As Bedour Alagraa (2023), following Sylvia Wynter, reminds us, alternative futures rooted in consent remain possible even in systems that naturalise domination as inevitable. Interviews reveal that both taxpayers and many tax collectors desire a new bargain grounded in transparency and reciprocity. Recognising peace agreements as fiscal as well as political bargains is essential if peacebuilding is to confront, rather than reproduce, the material foundations of coercion.

Notes

1. Interview with a youth leader in Luonyaker, South Sudan, 25 March 2020.; Interview with a businesswoman in Abyei, South Sudan, 11 March 2020; Interview with a politician in Wau, South Sudan, 9 June 2020.; Interview with a County Commissioner in Tonj, South Sudan, 10 December 2022.; Interview with a community member in Warrap, South Sudan, 8 August 2023.; Interview with a former Payam Administrator in Warrap, South Sudan, 7 August 2023.; Interview with a former Payam Administrator in Warrap, South Sudan, 7 August 2023.; Interview with a community leader in Luonyaker, South Sudan, 25 March 2020.; Interview with a businesswoman in Abyei, South Sudan, 11 March 2020; Interview with a politician in Wau, South Sudan, 9 June 2020.
2. Interview with civil servant, Bor, South Sudan, 27 February 2024.
3. Interview with deputy clerk, Yirol Town, South Sudan, 2 February 2024.
4. Interview with local government administration officer, Wau, South Sudan, 8 March 2024.
5. Interview with deputy clerk, Yirol Town, 16 February 2024.
6. Interview with local government administration officer, Wau, South Sudan, 8 March 2024. (Lucy interview 6, local govt admin officer, Wau)
7. Interview with businessman, Malakal, South Sudan, 11 March 2024.
8. Interview with community member, Warrap Town, South Sudan, 19 February 2024.
9. Interview with wildlife authority officer, Wau, South Sudan, 23 February 2024.
10. Interview with businesswoman, Wau, South Sudan, 15 February 2024.
11. Interview with tax collector, Wau, South Sudan, 19 February 2024.
12. Interview with social worker, Nimule, South Sudan, 7 March 2024.
13. Group interview with five fishmongers, Bor Town, South Sudan, 12 March 2024.
14. Interview with social worker, Yambio, South Sudan, 16 February 2024.
15. Interview with women's community representative, Juba, South Sudan, 5 March 2024.

16. Interview with military captain, Yambio, South Sudan, 15 February 2024.
17. Interview with pharmacist, Baliet Town, South Sudan, 27 February 2024.
18. Interview with tax collector, Yambio South Sudan, 14 March 2024.
19. Interview with rate collector, Yambio South Sudan, 5 March 2024.
20. Interview with senior checkpoint inspector, Yambio, South Sudan, 29 February 2024.
21. Interview with tax collector, Wau, South Sudan, 19 February 2024.
22. Interview with youth community member, Warrap Town, South Sudan, 19 February 2024.
23. Interview with rate collector, Yambio South Sudan, 5 March 2024.
24. Interview with military captain, Yambio, South Sudan, 15 February 2024.
25. Interview with businessman, Malakal, South Sudan, 11 March 2024.
26. Interview with businesswoman, Wau, South Sudan, 3 March 2024.
27. *Ibid.*
28. Interview with church elder and NGO worker, Nimule, South Sudan, 22 November 2023.
29. Interview with pastor, Nimule, South Sudan, Ajang Interview 9, 26 February 2024.
30. Interview with social worker, Nimule, South Sudan, 21 February 2024.
31. Interview with social worker, Yambio, South Sudan, 16 February 2024.
32. Interview with headwoman, Yambio, South Sudan, 1 March 2024.
33. Interview with civil servant, Yirol Town, South Sudan, 22 February 2024.
34. Interview with clearing agent, Nimule South Sudan, 25 February 2024.
35. Interview with wildlife authority, Wau, South Sudan, 23 February 2024.
36. Interview with NGO worker, Nimule, South Sudan, 23 February 2024.
37. Interview with civil servant, Nimule, South Sudan, 19 February 2024.
38. Interview with tax collector, Juba, South Sudan, 15 February 2024.
39. Interview with teacher, Wau, South Sudan, 24 February 2024.

Acknowledgements

I thank the two anonymous reviewers for this journal and the four for the International Centre on Tax and Development (ICTD), whose comments strengthened early versions of this article, and especially Vanessa van den Boogaard and Max Gallien, whose encouragement helped initiate this line of research. I am grateful to colleagues who discussed this paper at PeaceRep workshops in 2023 and 2024, and to participants at the Conference ‘Taxation and the Colonial State’ (Europa-Universität Flensburg, September 2025), where discussion helped refine the conceptual framing of predatory peace. I also thank Jimmy Awany for research assistance and Tom Hart for reflections on South Sudan’s recent fiscal reforms. I further thank the Bridge Network in South Sudan and especially all respondents, as well as Michael Gibb for valuable feedback. This research was supported by the International Centre on Tax and Development and the Peace and Conflict Resolution Evidence Platform (PeaceRep), funded by the UK Foreign, Commonwealth & Development Office (FCDO).

Disclosure statement

No potential conflict of interest was reported by the author(s).

Funding

This work was supported by Peace and Conflict Resolution Evidence Platform (PeaceRep).

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