



# TAXATION AND CIVICNESS IN SOUTH SUDAN

## REVENUE REFORMS FOR MORE INCLUSIVE DEMOCRACY

**Matthew Benson**



# Taxation and Civiness in South Sudan: Revenue Reforms for a More Inclusive Democracy

Matthew Benson

## About the Author

Dr Matthew Benson is a historian of Africa based within the Conflict & Civicness Research Group within LSE IDEAS at the London School of Economics and Political Science (LSE). Matthew is also the Sudans Research Director within and Research Manager for LSE's contribution to PeaceRep. Dr Benson's forthcoming publications examine how revenue raising practices by states and rebel groups in South Sudan from the start of British colonial occupation to the present have been used to maintain loyalty and conduct warfare rather than welfare. Matthew's on-going research examines the political economy of natural resources in South Sudan and rising concepts of civicness in Sudan's on-going revolution and peace processes.

Over the past 15 years, Matthew has held posts in South Sudan with Crown Agents and Sudan with Doctors Without Borders/Médecins Sans Frontières and researched how to provide public services more equitably in conflict-affected societies with the World Bank, the Rift Valley Institute, the Overseas Development Institute, the Institute of Development Studies at the University of Sussex, the UN Refugee Agency (UNHCR), and Oxfam America. Dr Benson's PhD in History and MA in Economic and Social History are both from Durham University. Matthew also earned an MA in Governance and Development from the Institute of Development Studies at the University of Sussex, and a BA in International Relations from Tufts University.

## Abstract

This policy brief identifies how three different eras of tax practices continue to inform extractive governance outcomes in the country. The first commenced during colonial occupation of the country from 1899-1956. The next emerged during waves of coercive rebel and Khartoum-led tax practices from 1956 to 2005 and the present era of fragmented taxation and governance outcomes emerged from 2005-onwards.

The contemporary legacy of these tax regimes is that taxes do not meaningfully contribute to service delivery and instead contribute to the country's extractive political marketplace. This policy brief advances innovative tax reforms that constrain the country's political marketplace and enhance pockets of civicness and taxation.



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This research is an output from PeaceRep: the Peace and Conflict Resolution Evidence Platform and has been funded by the UK Aid from the UK Foreign, Commonwealth & Development Office (FCDO). The information and views set out in this publication are those of the authors. Nothing herein constitutes the views of FCDO. Any use of this work should acknowledge the authors and the Peace and Conflict Resolution Evidence Platform.

## Key Findings

- South Sudan's tax system is built upon historically embedded taxation practices and even in the years following its 2011 independence continues to adhere to coercive rebel taxation practices.
- Two interconnected contemporary tax systems operate in South Sudan, which support different governance outcomes: government taxes and community taxes.
- Government taxes are largely monetary and levied by the civil service on individuals and businesses. These are collected by customary authorities such as chiefs, who provide a modicum of representation for most South Sudanese.
- There is a need to advance innovative tax reforms that constrain the country's political marketplace and enhance pockets of civicism and taxation. These reforms can be summarized as: 1) Combining tax transparency with participatory budgeting initiatives within local governments 2) Expanding support to civic taxation practices conducted by customary authorities, such as chiefs and 3) Reforming South Sudan's taxation legislation to work with the grain of taxation practices within the country.

## Overview

This brief argues that the adoption of civicness-oriented tax reforms in South Sudan is the key to undoing this historical pattern and is integral to supporting democratic reform. Civicness minded tax reforms are specifically designed to transition away from extractive logics that reinforce the notion that the social status of public officials and civil servants is rooted in their ability to take from others. Instead, these individuals' social status should be based upon their ability to deliver equitable public services that respond and are accountable to the majority public's demands.

This brief consequently advances policy recommendations for innovative tax reforms that constrain the country's political marketplace and enhance pockets of civicness and taxation. These include: combining tax transparency with participatory budgeting initiatives within local governments; expanding support to civic taxation practices conducted by customary authorities, such as chiefs; and, reforming South Sudan's taxation legislation to work with the grain of taxation in the country.

This brief is based on a review of Sudanese, South Sudanese, and British colonial archival material from 1899 until the present. Due to the limited material available during South Sudan's civil wars due to conflict or environmental degradation, 200 interviews from range of South Sudanese respondents supplement the archival review. Archival research took place from 2015 to 2019 and oral histories were conducted in 2019 and 2020. The Bridge Network in South Sudan conducted most of the interviews in South Sudan. Direct taxes, as opposed to indirect taxes and licenses, are this article's focus because of their capacity to contribute to bargaining between taxpayers and government.<sup>1</sup>

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<sup>1</sup> See: Prichard, W. (2015) *Taxation, Responsiveness and Accountability in Sub-Saharan Africa: The Dynamics of Tax Bargaining*. Cambridge: Cambridge University Press.; Lieberman, E. (2002) 'Taxation Data as Indicators of State-Society Relations: Possibilities and Pitfalls in Cross-National Research', *Studies in Comparative International Development*, 36(4). pp.89-115.; Bates, R. and Lien, D-H. (1985) 'A Note on Taxation, Development and Representative Government', *Politics and Society*, 14, No. 1. pp.53-70.; Havik, P. (2013) 'Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900-1960)', *African Economic History*, Vol.4. pp.159-221.

## Broad Analytical and Practical Implications

Instead of ‘starting from scratch’ when South Sudan became independent in 2011, the country’s direct tax system was built upon three sets of different tax collection practices. Each of these transitions have embedded some coercive governance patterns and others that to a limited extent support civicism, which is a logic of public authority that contrasts with the political marketplace and identity politics.<sup>2</sup> These commence with extractive colonial rule taxation policies that endured into the early years of post-colonial independence, which is followed by similarly coercive rebel taxation practices that emerged shortly afterwards. The third foundational layer took shape with the transition from rebel rule to South Sudan’s independent statehood.

Two interconnected contemporary tax systems emerge from this layered past, which support different governance outcomes. One is ‘government’ taxes, which are largely monetary and levied by the civil service on individuals and businesses and taxes collected by customary authorities such as chiefs. Government taxes maintain a ‘salaried’ class of civil servants, who predate upon taxpayers largely to supplement their irregular wages and lack the fiscal resources to deliver public services.<sup>3</sup> In contrast, taxes levied by customary authorities, such as chiefs, provide a modicum of representation for most South Sudanese, which has been integral for communities to weather decades of conflict and successive, frequently violent, state-building attempts by different governments. These ‘community’ taxes are monetary but also can also include food items and livestock.

This brief consequently advances policy recommendations for innovative tax reforms that constrain the country’s political marketplace and enhance pockets of civicism and taxation. These include:

1. Combining tax transparency with participatory budgeting initiatives within local governments.
2. Expanding support to civic taxation practices conducted by customary authorities.
3. Reforming South Sudan’s taxation legislation to work with the grain of taxation practices within the country.

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<sup>2</sup> London School of Economics and Political Science (LSE) ‘Civicness: Researching Public Authority Through the Manifestations of Civicness’. Available at: <https://www.lse.ac.uk/ideas/projects/conflict-research-programme/civicness>

<sup>3</sup>de Waal, A. (2014) ‘When Kleptocracy Becomes Insolvent: Brute Causes of the Civil War in South Sudan’, *African Affairs*, Vol. 113, No 452. pp.347-369.; For reference to the rise of South Sudan’s salariat class, also see: Thomas, E. (2015) *South Sudan: A Slow Liberation*. London: Zed.

## The Relationship between Taxation and South Sudan's Marketplace

Rather than a 'command and control' model of taxation from Juba to the peripheries, which is how the revenue system might appear from the capital, South Sudan's tax system is far more fragmented. This patchwork taxation system is shaped by different states' attempts to wield taxes for a range of monetary and governance purposes, including as a tool for social control and the initiatives of rebel movements both to secure loyalty and partially to finance their activities.<sup>4</sup> The taxes contemporary customary authorities collect are exceptions to this pattern, as these now support perhaps the only example of taxation and representation in the country. The following three timeframes have shaped both coercive and civic tax practices in South Sudan:

### 1. Taxation, Submission, & Forceful Acquisition, 1899-1963

The first commences with the colonial arrangement known as the Anglo-Egyptian Condominium, which lasted from 1899 to 1956 and continued into independence until the first civil war began in 1963. Under British-led occupation, taxes were collected as a sign of fealty, submission, or loyalty to the British-led colonial state. Rather than pay for government, which was financed through export revenue, direct taxes were a tool for the state to 'buy' or 'rent' loyalty from government-selected customary authorities.

Taxes were a key component of the anthropologist Louisa Lombard's notion of 'forceful acquisition' and provides the basis for Alex de Waal's concept of transaction based political dynamics in the country. In sum, customary authorities benefited from tax collection in both material and social terms since they kept an unspecified proportion of tax revenue for their own aims and enhanced their social status through their central role on courts. Meanwhile, the colonial state used taxes to establish government backed chieftaincies, which were loosely territorialised in ways that remain salient today. Taxes were also used to monitor the relative loyalty and fealty of chiefs depending on how much revenue they reported back.

This choice departed from colonial tax policies in other British-led colonies, such as the Gold Coast, now Ghana. In the Gold Coast direct taxes were so difficult to impose that the colonial state did not levy them until 1943, even though the territory had been under British occupation since 1821.<sup>5</sup> Likewise, in colonial Sierra Leone, the

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<sup>4</sup> This brief's definition of 'control' draws from Michel Foucault's interrelated work on 'governmentality' and 'disciplinary power'. The former concerns 'rationalities and practices of power' that do 'not act directly and immediately on others' and is exercised via disciplinary power, which involves 'techniques of objectification, classification and normalization, a power deployed through the whole social body'. As Kaspar Hoffman and Judith Verweijen argue, these concepts are useful because it helps 'transcend forms of binary thinking (such as state versus non-state, coercion versus freedom)'. See: Foucault, M. (1982) 'The Subject and Power', *Critical Inquiry*, Vol. 8, No. 4. pp.777-795.; Foucault, M. (1991) 'Governmentality' in Burchell, G., Gordon, C. and Miller, P. (Eds.) *The Foucault Effect: Studies in Governmentality with Two Lectures by and an Interview with Michel Foucault*. Chicago: University of Chicago Press.; Hoffmann, K. and Verweijen, J. (2018) 'Rebel Rule: A Governmentality Perspective', *African Affairs*, Vol. 118, Issue 471. pp.352-374.

<sup>5</sup> See: Aboagye, P.Y. and Hillbom, E. (2020) 'Tax Bargaining, Fiscal Contracts, and Fiscal Capacity in Ghana: A Long-Term Perspective', *African Affairs*, 119/475. pp.177-202.



British colonial state paid chiefs 'extravagant amounts of money for following government directives'.<sup>6</sup>

Direct taxes did not fully finance local government administrations and customary authorities had limited incentives to develop public services for their populaces when they personally benefitted from the tax regime. Instead, taxes were an effective tool for the colonial state to consolidate its authority over the vast territory that was difficult to physically access and took 30-years to violently 'pacify' through militarised colonial patrols. Local governments subsequently depended on fiscal transfers from the capitol, which is a governance pattern that continues into the present.

## **2. Taxation, Conflict, & Rebel Finance, 1963-2005**

The second timeframe took shape shortly after then unified Sudan acquired its independence from the British in 1956 and approximately five decades of civil war commenced in 1963. During the first civil war against Khartoum-led rule, from 1963 to 1972, Anya-Nya rebels predatorily collected taxes to supplement their guerrilla war effort. The Sudan People's Liberation Movement/Army (SPLM/A) adopted similar rebel taxation patterns during the wars for independence that it primarily led from 1983 to 2005, while also working through customary authorities to collect taxes.

Rebel taxes did not meaningfully finance local government civil administrations. Instead, in another overarching governance pattern that continues into contemporary South Sudan, taxes supplemented external finances from regional and international powers from the Anya-Nya years, to the fragmented SPLM/A administration, into the region's 2011 independence. External finances included military support; additionally, while aid did not directly finance different kinds of rebel or state administrations, aid, and the ability to manipulate aid, contributed to the resources available to the SPLM/A.<sup>7</sup>

While seemingly insignificant to the official national budget, taxes supplemented decades of civil wars that contributed to independence. Nor are they a distant memory that is no longer salient to today's politics. When South Sudan's current leadership declares that people will simply 'return to the bush' if there are no economic opportunities available, this is a tacit reference to the enduring salience of the predatory taxation patterns that rebel movements devised during the country's civil wars of the 20<sup>th</sup> century. Taxes were directly linked to Lombard's notion of forceful acquisition as a political repertoire because the social status of these rebels was directly linked to their ability to take from southern populations in the region.

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<sup>6</sup> See: Lange, M. (2009) *Lineages of Despotism and Development: British Colonialism and State Power*, Chicago, IL: University of Chicago Press. pp.102-103.

<sup>7</sup> Jaspars, S. (2018) *Food Aid in Sudan: A History of Power, Politics and Profit*. London: Zed Books.; Maxwell, D., Santshi, M. and Gordon, R. (2014) 'Looking Back to Look Ahead?: Reviewing Key Lessons from Operation Lifeline Sudan and Past Humanitarian Operations in South Sudan', Secure Livelihoods Research Consortium, Feinstein International Center, Tufts University, Working Paper 24.

### 3. Taxation as Fragmented Predation & Limited Representation, 2005-Present

The current political, economic, and social moment, which is potentially concluding now that South Sudan's main revenue base, petroleum exports, is projected to prospectively run dry, emerged with the 2005 Comprehensive Peace Agreement (CPA) between the Government of Sudan and the SPLM/A. Accurate figures on the amount of oil revenue the Government of South Sudan derives from oil are not publicly available and the full scale of the revenues the country generates from oil is similarly difficult to ascertain without detailed knowledge of the various loans that the country is also suspected to have taken out from a range of global creditors. Even with these gaps, oil is widely believed to underpin most of the South Sudanese government's finances.<sup>8</sup> For example, South Sudan's most recent public revenue figures for FY2019/2020 budget state that the country generated one quarter of its total revenue from non-oil revenue sources.<sup>9</sup>

Upon South Sudan's 2011 independence, the legislation that governs how taxes are assessed and collected includes the 2016 Taxation Amendment Act, the 2011 Interim Constitution, the 2009 Local Governance Act and the 2019/20 Finance Act. Rules for budget execution and control are detailed in the 2011 Public Finance Management and Accountability Act. But while annual budgets in many other parts of the world are reasonably reliable, they are widely viewed with suspicion in South Sudan because of the perceived lack of transparency over the country's budgeting, reporting, and auditing processes.<sup>10</sup> This includes the high-profile dismissal of the national auditor general in 2019 and the absence of published national and local budgets.<sup>11</sup>

Two other shortcomings emerge within this legislation. The first is that it neither acknowledges nor addresses the political economy of taxation in South Sudan. The legislation governing taxation in the country erroneously assumes that taxes have historically been primarily focused on revenue raising rather than a method of buying loyalty. The multiple ways taxes have been and remain tools for consolidating political authority are neglected, even though they remain embedded within contemporary taxation practices. Secondly, South Sudan's tax legislation has failed to disrupt historic patterns of revenue centralisation in the country, even though this has been a conflict driver. As a result, subnational governments remain deeply dependent on fiscal transfers from the central government, which are often delayed and unreliably or partially remitted.

A major outcome of this development is that subnational governments remain dependent on Juba both for the political legitimacy of nominally elected political

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<sup>8</sup> International Crisis Group. (2021) 'Oil or Nothing: Dealing with South Sudan's Bleeding Finances', International Crisis Group, Brussels, Africa Report No. 305.; de Waal, A. (2015) *The Real Politics of the Horn of Africa: Money, War and the Business of Power*. Cambridge: Polity.

<sup>9</sup> United States Department of State (2021) '2021 Fiscal Transparency Report: South Sudan', *US Department of State*, 25 June 2021. Available at: <https://www.state.gov/reports/2021-fiscal-transparency-report/south-sudan/> (Accessed: 23 February 2022).

<sup>10</sup> de Waal, A. (2014) 'When Kleptocracy Becomes Insolvent: Brute Causes of the Civil War in South Sudan', *African Affairs*, Vol. 113, No 452. pp.347-369.

<sup>11</sup> Akile, E. and Danis, D. (2020) 'Dr. Attipoe Speaks on New Revelations of Imprudent Revenue Collection', *Eye Radio*, 14 September 2020. Available at: <https://eyeradio.org/dr-attipoe-speaks-on-new-revelations-of-imprudent-revenue-collection/> (Accessed: 19 January 2022).

representatives and for fiscal handouts.<sup>12</sup> Rather than contribute to much needed public services, government administered taxes primarily support South Sudan's 'payroll peace' in which formal taxes that civil servants collect supplement their salaries.<sup>13</sup> The national civil service is consequently trapped in a holding pattern, whereby the taxes they raise, both informally and formally, barely cover or supplement shortcomings in pay, let alone finance expensive clinics or investments in public infrastructure. Meanwhile, interviews revealed that in some instances military personnel are literally fed by taxes local publics pay; the latter justifiably fear violent repercussions if they fail to comply.

Respondents noted that while there was some initial reprieve or patience among taxpayers, which was partly enabled by the provision of aid, these sentiments are wearing thin. Akin to how the SPLM/A leveraged aid during the wars that led to independence, aid initially provided evidence that the struggle for independence had finally brought much needed resources to deprived parts of the country in the form of aid sponsored medical clinics, roads, and schools. But taxpayers now openly question where their tax revenue is going when public services are essentially contracted out to the international aid system.

Throughout these waves of conflicts and the subsequent transition from rebel rule to internationally recognised statehood, customary authorities devised innovative ways to survive decades of political instability, politically motivated violence, and in some instances, environmental degradation. Civil war and neglectful post-2011 governance patterns have shifted the institution of chieftaincy from one that was solely rooted in forceful acquisition towards one that is rooted in their ability to both obtain taxes and transparently spend them on public services that are somewhat representative of taxpayer demands. This transformation is especially notable given the broader context in which the South Sudanese state fails to deliver public services and elected officials use the state to self-enrich. Across research sites, for example, customary authorities collected taxes that communities used to respond to citizens' demands to redress inequities. This includes redistributing food within the community to ensure food insecure families are aided. Other examples include motivating labour to construct local infrastructure in the form of roads and at a much smaller scale to assist communities with social functions such as funerals and weddings. The taxes that customary authorities collect consequently represent a potentially transformative source of civicness that could challenge or untangle South Sudan's coercive political marketplace. Customary authorities' taxes are consensual and largely voluntary and in so doing so generate and sustain 'integrity, trust, civility, inclusion and dialogue, and non-violence', which are tenants of the concept.<sup>14</sup>

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<sup>12</sup> Craze, J. and Marko, F. (2022) 'Death by Peace: How South Sudan's Peace Agreement Ate the Grassroots', African Arguments, Royal African Society. Available at: <https://africanarguments.org/2022/01/death-by-peace-how-south-sudans-peace-agreement-ate-the-grassroots/> (Accessed: 22 January 2022.)

<sup>13</sup> de Waal, A. (2019) 'South Sudan: The Perils of Payroll Peace', Conflict Research Programme, London School of Economics and Political Science. Brief, March 2019. Available at: <https://www.lse.ac.uk/ideas/Assets/Documents/Conflict-Research-Programme/crp-briefs/Revisiting-payroll-peace-final-updated.pdf>

<sup>14</sup> London School of Economics and Political Science (LSE) 'Civicness: Researching Public Authority Through the Manifestations of Civicness'. Available at: <https://www.lse.ac.uk/ideas/projects/conflict-research-programme/civicness>

## Conclusion and Recommendations

This historically embedded analysis shines a brighter light on the bottom-up nature of South Sudan's political marketplace, which is in part shaped by state capture and potentially counteracted by the expanded representation community taxes provide. Instead of 'starting from scratch' as the South Sudan related cliché goes, akin to other governments that have occupied the region prior to 2011, including the British-led colonial state, the economy of the independent South Sudanese state is once more dominated by rents. Just as during British and subsequent Sudanese rule, these revenues are not meaningfully distributed to devolved or decentralised subnational regions, which today encompasses 10-states.

Contrary to how the political marketplace might appear to analysts at the centre of government in Juba, the picture that emerges across this project's six research sites does not adhere to a command-and-control model from Juba to the peripheries. The system is closer to fragmented predation rather than what the scholar Mahmood Mamdani characterises as 'decentralised despotism'.<sup>15</sup>

Existing reforms to improve the financial management of South Sudan's centrally controlled revenue have largely failed to disrupt historic governance patterns and the country's central finances remain largely veiled in secrecy. But even if taxes contribute a small amount of revenue to the national budget, they hold the political power to catalyse increased citizen engagement with the revenue system. Alternatively, increased citizen engagement in the national budget could aid the central government tighten its self-interested grip over the country's finances even further.

Moving forward, this brief advances three sets of recommendations, which are focused on transparency initiatives that work hand in hand with participatory budgeting, expanding support to customary authorities' civic taxation practices, and reforming South Sudan's tax legislation to counter the legacy of revenue's coercive history in the country:

### **1. Combine Transparency Initiatives with Participatory Budgeting to Subvert South Sudan's Political Marketplace**

Tax reforms hold the capacity to either deepen the central government's grip over local governments or to powerfully challenge the coercive logics of South Sudan's political marketplace, which benefits those in power while impoverishing most of South Sudan's citizenry. Transparency in South Sudan's coercive political marketplace is consequently double-edged.

Optimistically, transparency holds the promise that it will enable taxpayers to better hold local governments to account. Lessons can be drawn from tax transparency initiatives in Ethiopia, for example, in which local government budgets are publicized on the sides of motorized tricycle taxis. In South Sudan, given that most of the population has limited literacy, local revenues could be published on radio broadcasts. Additional initiatives include Participatory

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<sup>15</sup> Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Princeton University Press.

Expenditure Tracking Surveys (PETS), for which there is a relevant evidence base, including from neighboring countries in East Africa.<sup>16</sup>

Conversely, enhanced transparency of tax revenues might also make deepen the centralization of revenue within Juba and further inscribe the coercive logics of the country's political marketplace. This can be counteracted with support to local governments that expand their ability to deliver public services, which expand efforts to deliver public services through local governments instead of the central government. Relevant initiatives include Constituency Development funds that enable citizens to shape the public services that are needed within their region that are primarily managed and delivered through local civil services.

## **2. Expand Customary Authorities' Civic Taxation Efforts**

Customary authorities emerged as the sole public authority levying taxes that adheres to logics of civicness, which can undo the predatory logics of the political marketplace. Customary authorities can be supported through community-based initiatives that expand the representation locally derived taxes provide in the community, including the redistribution of food in the event of localised famines and planning for local community infrastructure needs.

Aid initiatives that work with customary authorities, potentially but not exclusively through local governments, provides an area to both identify and expand areas where public services can be co-produced by the aid community and public authorities.

## **3. Reform South Sudan's Tax Legislation to Reflect the Political Economy of Taxation**

Nationally, South Sudan's tax legislation require innovative reform to disrupt revenue centralisation and grant state's stronger powers to monitor central government finances. Future reforms could include increased provisions for revenue transparency or at minimum more effective adherence to the most recent provision of the Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS). The latter includes a Public Financial Management (PMF) oversight committee.

Rather than technocratic analyses of PFM, which tend to neglect taxation's political dimensions and privilege revenue raising, a politically oriented, historically sensitive, approach to PMF is desperately needed in South Sudan. South Sudan's violent national political marketplace is in part a symptom of over a century of centralised revenues, improved local government financial transparency can help sustain the peace rather than fuel grievances.

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<sup>16</sup> Carlitz, R. (2013) 'Improving Transparency and Accountability in the Budget Process: An Assessment of Recent Initiatives', *Development Policy Review*, Vol. 31(1). Pp.49-67.

## About PeaceRep

PeaceRep is a research consortium based at The University of Edinburgh. Our research is re-thinking peace and transition processes in the light of changing conflict dynamics, changing demands of inclusion, and changes in patterns of global intervention in conflict and peace/mediation/transition management processes.

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PeaceRep is funded by the Foreign, Commonwealth and Development Office (FCDO), UK

We work with a range of partners: Conciliation Resources, Conflict and Civiness Research Group (LSE IDEAS), Coventry University, Edinburgh Centre for Constitutional Law, International IDEA, LSE Middle East Centre, Queens University Belfast, University of Stirling, University of Glasgow, University of St Andrews, and University of Stirling.

Cover Image: South Sudan National Archives  
by Matthew Benson

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