

## BRIEFING PAPER 2: 'TAXATION' IN CENTRAL HELMAND

### Introduction

This paper is based on indepth interviews with over 373 individual farmers in 28 different research sites across central Helmand as well as detailed discussions with a number of key informants from areas both north and south of the Boghra canal. The overall scope of the fieldwork was to develop a better understanding of the changes in the lives and livelihoods of farmers in these areas over the previous twelve months, and included additional interviews with traders of different agricultural commodities and wage labourers in urban areas. However, this particular Briefing Paper focuses on the different payments incurred at the farmgate by those engaged in agricultural production. It follows up on previous fieldwork undertaken in many of the same locations in the province which highlighted the different mechanisms by which village clerics, the Taliban and government officials received payments from farmers and how these differed based on location and access to patronage.<sup>1</sup> This fieldwork also builds on a body of research on the role of opium in rural livelihoods in Afghanistan dating back to 1997 which included an examination of the payments made by opium traders and farmers under the Taliban regime.<sup>2</sup>

The paper typically refers to payments rather than taxes. Tax infers a formal system of payments imposed by government. However, many of the more systematised payments documented here are made to the Taliban and are often referred to by farmers as 'assistance' or 'charity'. Other payments are not considered taxes but consist of a salary for services rendered such as the payment of ushr to the village cleric or mullah. Finally the payments farmers report that they make to government officials are also not considered taxes but bribes paid to prevent an opium crop from being destroyed, or more recently to prevent the generators or water pumps in the former desert areas from being confiscated or damaged. This particular fieldwork did not examine payments that farmers might incur whilst transporting their goods to market.

It is also important to note that payments to both state and non state actors in rural Afghanistan are negotiable. Those with direct relationships with Taliban commanders or with government officials may be able to avoid payments altogether or be able to argue that they should be reduced. Those without direct links to Taliban commanders or government officials looked for an interlocutor (wassetah) that could negotiate for them. Others argued that they should not pay on the basis of their 'poverty' and receive a sympathetic response others may not be as successful.

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<sup>1</sup> Mansfield, David, Alcis Ltd and OSDR (2011) *Managing Concurrent and Repeated Risks: Explaining the Reductions in Opium Production in Central Helmand between 2008 and 2011*. AREU: Kabul; Mansfield, David (2011) *Between a Rock and a Hard Place: Counter narcotics efforts and their effects in the 2011/12 growing season*, AREU, Kabul, October 2011.

<sup>2</sup> UNDCP (1998) 'Strategic Studies#2: The dynamics of the farmgate trade and the coping strategies of opium traders' by David Mansfield, October 1998; UNDCP (1999) 'Strategic Study#5: An Analysis of the process of expansion of opium poppy to new districts in Afghanistan' by David Mansfield, November 1999.

It is also necessary to explain some of the data gaps that this work presents. Not all respondents gave an account of the different payments they made. In particular, researchers sensed some reticence amongst some farmers in the canal command area to acknowledge the payments made to the Taliban based on individual landholdings. Other respondents were not fully aware of the payments that were due. For example those who do not own the land they farm, such as sharecroppers and tenants, do not always know the full amount to be paid to different rural institutions. Payments on land for instance are typically paid by the land owner and not those actually farming the land. Other respondents, such as those that have only recently moved to an area, including those that had moved to the area north of the Boghra for the 2011/12 growing season (a growing proportion of total respondents in this area), are not fully aware of the full range of payments that may be expected of them. Information on the payments made to government officials to deter eradication or the confiscation of generators and water pumps were not directly solicited. However, some respondents referred to these bribes in general whilst others referred to the specific amounts they paid.

The full range of payments that respondents offered are documented in Table 1. The type of payments, who they are paid to and the system of collection is outlined below.

### **The Mullah**

The mullah is paid for the religious services he provides to the community in which he works. This payment is known as ushr. In the southern region ushr is traditionally one tenth of the final yield of the crops grown by each household. Payments can be made in-cash or in-kind.

Fieldwork revealed that payments to the mullah varied by location, the crops grown, the size of the community that the mullah catered to, as well as the honesty of individual farmers.

There was a clear distinction between the payments made in the area north of the Boghra and those areas under the canal. In the canal area payments of 1/10 of the final crop were common, whilst in the desert area to the north of the Boghra respondents typically reported paying only 1/20 of the final crop to the mullah. The explanation for these different rates of payment was the prevalence of opium in the area north of the Boghra.

Further distinctions were made between payments on perishable crops such as vegetables and fruit and crops that could be stored for more extended periods of time. For example, in areas where there were much higher levels of horticultural production such as in Sra Kala, Malgir and Bolan farmers referred to paying the mullah 2.5% of the cash value of these crops. This payment was often referred to as 'zakat' and was in addition to the payment of ushr on crops such as mung bean, maize, cotton, wheat and opium. Key informants in Helmand referred to the practicalities of making payments to the mullah in kind on perishable crops and a preference for making cash payments based on 2.5% of their cash value once sold.

In the canal area farmers also referred to ushr payments of 1/20 and 1/15 of the final crop. In part this was explained by the number of households that a single mullah might serve. For example, a mullah serving a larger community would receive a smaller proportion of each household's final harvest than the traditional 1/10th of the final crop received by the mullah of a smaller mosque. However, payments also varied based on the honesty of the farmer and their willingness to acknowledge the full extent of their harvest that year. In some cases farmers would refer to the actual payments made (see Table 1) which fell short of the traditional 1/10 but were nevertheless satisfactory to 'mullah sahib'. For example one farmer in Zarghun Kalay reported that he had paid the mullah only 0.5 man of opium as ushr despite a total yield of 12 man. Others reported cash payments of payments to the mullah of 4,000 to 7,000 PR for the year and not differentiating between the types of crops grown.

### **The Taliban**

Payments to the Taliban were often referred to by respondents as 'komak' (assistance) or 'khairat' (charity) even when they were not one off payments but part of a more structured payment system. Farmers also referred to payments as being made to the 'mujahidin' rather than to the Taliban per se. Payments to the Taliban were made on land, opium and in some cases wheat. Rates were found to differ to some extent but were largely consistent across central Helmand, except in the case of payments on landholdings. Some respondents referred to payments of cash and did not differentiate between separate payments or systems of collection.

In areas where the Taliban were in control, such as north of the Boghra canal, payments are collected directly often through a visit to the local mosque and a direct request for assistance. In areas where the Taliban maintain influence but is not in control it is reported that a commission is established whose function is to list the names of those that should pay and how much they owe. It is claimed that these lists are constructed drawing on the knowledge of the local Taliban representatives and their sympathisers in the community. Members of the village elite, including elders or mirabs, who may or may not be supporters of the Taliban, can be assigned to collect payments from individual farmers. As with all payments there is scope for individuals farmers, particularly by those with family or friends within the Taliban ranks, to negotiate over these payments.

Taxes on land were imposed in the canal irrigated area south of the Boghra canal. These were only paid by landowners and were typically imposed according to the 'forma' or unit of land that farmers were initially given. It was reported that rates were set after the harvest of the winter crop and informed by the local economy, in particular the level of opium poppy cultivation. In 2011 farmers reported paying between 4,000 to 5,000 PR per 'forma'. Many of the farmers in the canal command area who reported making payments per 'forma' had divided the original plot of land their family had been given during the initial settlement of the land and therefore only paid a fraction of the 4,000 - 5,000 PR due. Farmers did not report making any payments to the government based on the land they owned.

Typically farmers in the recently settled desert areas to the north and the south of the Boghra canal did not report that they paid the Taliban a tax on land. The only exception was in Dashte Basharan where respondents claimed to have paid 500 PR/jerib.

Respondents both north and south of the Boghra canal referred to making a payment to the Taliban of 2 khord of opium for each jerib of opium grown. This appears to have been a fairly standardized amount collected in areas that cultivated opium although in the canal area farmers often referred to paying this amount 'in the past when opium was grown'. There were some examples of individual farmers paying the Taliban more, up to 5 khord of opium but this was often a lump sum and respondents did not refer to separate payments based on the amount of land they owned.

In the recently settled desert areas to the north of the canal respondents also reported making payments to the Taliban of the value of 200 PR per jerib of wheat grown. This was a fairly standard response by farmers in this area. Previous fieldwork has reported similar payments in some parts of the canal command area but none of the respondents claimed to have paid a tax on wheat during this round of fieldwork.

### **Government officials**

Respondents reported far fewer specific payments to government officials despite the common perception that government officials were corrupt. Payments were sometimes referred to as 'Zahar' or poison. The amount paid was often not referred to although on occasion some farmers would offer full details. Farmers reported making payments to government officials on land, as well as to avoid eradication and the destruction or confiscation of their tubewells.

In the recently settled desert areas, particularly in Dashte Shin Kalay and Dashte Khoshal Kalay farmers were particularly vocal about the payments that they had to make to the 'arbaki'. This was primarily due to a number of recent incursions into the area to destroy or confiscate the generators and water pumps used in the tubewells in the area. A campaign in these areas just prior to the fieldwork had provoked considerable hostility both in these specific research sites (and in recently settled land both north and south of the Boghra) and examples were given of the amounts paid to prevent the authorities destroying or confiscating their tubewells. The resentment farmers felt towards this campaign were not simply about the potential loss of agricultural production (in particularly opium poppy) due to the loss of their generators and water pumps but also the loss of their drinking water in these areas.

The arbaki from the areas just south of the canal were seen as particularly predatory and prone to travelling to Dashte Khoshal Kalay and Dashte Shin Kalay to extract payments (including house searches and the seizing of opium and motorbikes) from the desert communities 'when their pocket is empty'. This follows on from a history of settlement in the former desert areas to the north of the canal in the area running from Marjah to Naquilabad where the local police commanders are alleged to have demanded payments from those settling in the area.

A campaign to destroy or confiscate generators and water pumps had also been undertaken in Dashte Chanjir, in the area south of the Boghra canal, just prior to fieldwork. Whilst respondents did not report that they had paid money to prevent the destruction of their tubewells they did allege that the police were confiscating generators only to sell them in Lashkar Gah. The campaign caused considerable resentment as well as complaints to the Governor.<sup>3</sup>

At this stage in the campaign, payments to avoid the destruction or the confiscation of generators and water pumps in these areas was seen as relatively low at 4,000 PR. It was anticipated that later in the season when farmers had invested more in their opium poppy a higher payment would be required to safeguard their equipment and crop.

Payments to avoid eradication were only reported in the canal command area. In many cases farmers did not refer to the specific amounts paid to the campaign, where they did payments ranged from 10,000 to 25, 000 PR per jerib of opium.

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<sup>3</sup> One respondent commented ' On one side the Taliban keep our crop safe and do not allow the government to come and destroy our crop. From the other side the government come by the order of the foreigners and they destroy the water pump or they take it to Lashkar Gah where they sell it for 15,000 PR. This belongs to your judgment as to which one [the Taliban or the government] is better for our people?'

Table 1: Payments reported by farmers in Central Helmand, November 2011											
	Research Site (RS)	No of Respondents	Tribes present in RS	Payment to Mullah	Payments to Taliban						NB
				'Ushr'	On land	On opium crop	On wheat crop	On Land	To avoid eradication	To avoid seizure/destruction of tubewell	
Former Desert Land North of the Boghra	Dashte Ab Pashak	12	Barakzai, Noorzai, Alkozai	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	-	-	-	
	Shen Ghazai	13	Barakzai, Ishaqzai, Noorzai, Alkozai,	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	-	-	-	
	Dashte Loy Manda	12	Barakzai, Noorzai, Alkozai	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	-	-	-	
	Shna Jama	12	Noorzai, Barakzai, Ishaqzai, Alkozai	1/20 of final crop	-	2 khord/jerib of opium grown	-	-	-	-	
	Nawabad Shawal	13	Noorzai, Ishaqzai, Alkozai	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	-	-	-	
	Shurawak	12	Noorzai, Ishaqzai, Alkozai, Baloch, Barakzai	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	-	-	-	
	Dashte Shin Kalay	12	Ishaqzai, Noorzai, Alkozai	1/20 of final crop	-	2 khord/jerib of opium grown	None or 200 PR/jerib of wheat	Undisclosed amount	-	Undisclosed amount referred to as 'poison'	

	Dashte Khoshal Kalay	12	Noorzai, Baloch, Ishaqzai, Kakar, Barakzai	1/20 of final crop	-	2 khord/jerib of opium grown	-	Undisclosed amount	--	4,000 PR (December 2011)	
Former Desert Land under canal	Shershera k	15	Barakzai, Ishaqzai, Noorzai, Kakar, Kharoti	1/20 - 1/15 - of final crop	'No other tax'	2 khord/jerib of opium grown	-	-	-	-	
	Dashte Aynak	13	Kakar, Barakzai, Noorzai, Ishaqzai, Alkozai	1/20-1/10 of final crop	No other tax	2 khord/jerib of opium grown	-	-	-	-	
	Dashte Basharan	13	Noorzai, Kakar, Alizai, Ishaqzai, Alkozai, Andar,	1/20 -1/10 of final crop	500 PR/jerib 'when Taliban here'	2 khord/jerib of opium grown	-	-	-	-	
	Mohejerin	13	Totakhel, Kakar, Barakzai, Alizai, Noorzai, Ishaqzai,	1/10 of final crop; 2.5% zakat to mullah	-	-	-	-	-	-	
	Dashte Chanjir	15	Alizai, Barakzai, Kharoti, Noorzai	1/10 of final crop	-	2 khord/jerib of opium grown	-	-	-	Generator seized and allegedly sold in LKG for 15,000 PR	One respondent referred to paying mullah lump sum of '7,000 PR and no other tax last year' (8J); further respondent reported lump sum of 4,000 PR (7J)
Canal Area	Khwaja Baidar	13	Noorzai, Barakzai, Ishaqzai, Alkozai	1/10 of final crop	'No other tax'	-	-	Undisclosed amount	-		

Khwaja Babar	13	Popolzai, Noorzai, Alkozai, Barakzai, Alizai, Ishaqzai, Kakar	1/10 of final crop	'No other tax'	2 khord/jerib of opium	-	-	Undisclosed amount	-	
Luy Bagh	13	Noorzai, Mullarkhel, Tajik, Uzbek, Taimani, Barakzai, Ishaqzai,	1/15 -1/10 of final crop	4,000 PR per 'forma'	2 khord/jerib of opium	-	-	-	-	
Shin Kalay	13	Kharoti, Taimani, Alkozai, Noorzai, Barakzai	1/10 of final crop	4,000 PR per 'forma'	2 khord/jerib of opium grown	-	-	-	-	
Khoshal Kalay	13	Kharoti, Suleimankhel, Daftarnai, Alizai, Ishaqzai, Alkozai	1/10 of final crop	4,000 - 5,000 PR per 'forma'	2 and 5 khord/jerib of opium grown	-	-	-	-	Some respondents reported making one payment to the Taliban rather than separate payments on land and opium (ie a total of 5,000 PR or 5 khord)
Marjah D5-F4	13	Kakar, Noorzai, Niaza, Daftarnai, Wardaki, Alizai, Barkazai, Noorzai,	1/10 of final crop	4,000 - 5000 PR per 'forma'	2 khord/jerib of opium grown	-	-	50,000 PR (for 2 jeribs)	-	One respondent reported paying a 6,000 PR lump sum to Taliban.
Marjah 2A	12	Wardaki, Noorzai, Kakar, Alizai, Taimani	1/10 of final crop	4,000 PR per 'forma'	2 khord/jerib of opium	-	-	-	-	One respondent reported paying a 4,000 PR lump sum to Taliban 'in the past'.

Sra Kala	15	Barakzai, Alizai, Ishaqzai,	1/15- 1/10 of final crop plus 2.5% cash money as 'zakat' for vegetable crops (ie 2000 PR)	-	2 khord/jerib of opium grown					
Malgir	15	Barakzai, Alizai, Noorzai, Ishaqzai,	1/10 of final crop plus 2.5% cash money as 'zakat' for vegetable crops	-	2 khord/jerib of opium grown					
Aynak	14	Barakzai, Kakar	1/10 of final crop plus 2.5% cash money as 'zakat' for vegetable crops	-	2 khord/jerib of opium grown					
Loy Bagh	16	Popalzai, Noorzai, Saidan, Barakzai, Kakar, Wardaki,	1/10 of final crop plus 2.5% cash money for vegetable crops	4,000 - 5,000 PR per 'forma'	2 khord/jerib of opium grown					
Aqajan Kalay	14	Kakar, Noorzai, Popalzai, Barakzai, Alizai	1/10 of final crop	-	2 khord/jerib of opium grown			10,000 per jerib		One respondent reported paying a lump sum of 20,000 PR to the Taliban

Zarghun Kalay	14	Baloch, Andar, Wardaki, Noorzai, Barakzai, Kakar, Alizai	1/20- 1/10 of final crop	400 PR/jerib to 4,000 PR lump sum (respondents with 7 and 10 jeribs)	2 khord/ jerib of opium grown					Respondent reported paying a lump sum of 3,000 PR to the Taliban; Respondent referred to paying 0.5 man of total harvest of 12 man of opium to mullah as ushr; Respondent indicates that if he gets yield of opium this year he will offer Taliban 10,000 PR per jerib
Bolan	14	Ishaqzai, Achekezai, Alizai, Barakzai,	1/10 of final crop, 2.5% of cash money to mullah for sale on vegetables	-	2 khord/jerib of opium grown					
Qala Bost	15	Alizai, Barakzai, Ishaqzai, Noorzai, Baloch, Kakar, Totakhel	1/10 of final crop, 2.5% zkat to mullah		2 khord/jerib of opium grown					