

BRIEFING PAPER 7: 'TAXATION' IN CENTRAL HELMAND AND KANDAHAR

Key Findings

- In central Helmand and Kandahar there are a variety of formal and informal institutions that farmers make payments to. Some of these payments are systematised, and although the amounts may differ according to area, there is a general understanding amongst farmers as to how much is to be paid, when payments are due, and to whom these are payable to.
- These payments are based on the size of landholdings (per 'forma'), the amount of land allocated to specific crops (opium and wheat), and the final yield of the crop. Some farmers also pay a 'salary' or make additional and irregular payments to both formal and informal institutions.
- While having a clear meaning in Islamic precepts, in rural Afghanistan terms such as 'zakat' and 'ushr' are often used as generic terms for payments to those in some kind of authority, rather than describing particular levels of tax or denoting whom they are payable to. The assumption that ushr is always payable at the equivalent of 10% of the annual agricultural crop and zakat is 2.5% of capital assets has led to considerable confusion about the payments farmers actually make to the different institutions found in rural areas, particularly the amount of money groups like the Taliban derive from farmers involved in opium poppy cultivation.
- Payments to the mullah (ushr) for the services they provide to the local community are based on a principle that a rate of 10% of the total yield is paid in those areas irrigated by canal, and a lower rate of 5% for those areas irrigated by tubewell. However, the actual payments made by farmers appear to be considerably less, with farmers often paying as little as the equivalent of between 1% and 5% of their annual gross income from agriculture. Payments to the mullah also vary by location and socio-economic group; for example:
 - Where there is a high density of non perishable crops cultivated, farmers report that they make a cash payment of 2.5% to the mullah, often referring to it as 'zakat';
 - In some areas, sharecroppers report that they do not pay ushr to the mullah and that this is the responsibility of the landowner, but in other areas both landowner and sharecropper pay the mullah from their respective share of the final crop;
 - In parts of Kandahar farmers make monthly cash payments to the mullah, paying a 'salary' rather than contributing a share of the final crop. These cash payments typically fall in a range of 1 to 3 % of the farmers' annual gross income from agriculture;
 - In some cases households will not pay ushr to the mullah at all, arguing that their poverty prevents them or even that they do not attend the mosque.
- There is evidence of the Taliban imposing taxes on the rural population in areas in which they dominate. In central Helmand they have received payments from the rural population based on the amount of land owned by the household, and the total area of land cultivated with opium and wheat. For both land taxes and the payments farmers make on crops, the amount paid to the Taliban differs by location. In the case of land taxes payable in cash in the canal irrigated

areas of central Helmand, the rate also varied over time and in accordance with developments in the local economy, including the prevailing price of opium and yields.

- In central Helmand the Taliban has collected payments on opium, typically at a rate of 2 khord (0.225kg) of opium per jerib of opium cultivated. This same rate of tax was collected in the canal command area until the crop and the Taliban were pushed out by Western and Afghan military forces. In some parts of the Food Zone, where the opium crop persists, these payments are now received by the Afghan Local Police (ALP).
- With a tax rate of 2 khord of opium poppy per jerib, and with 24,241 hectares of the 75,176 hectares of opium poppy grown in the province of Helmand occurring in the largely government controlled Food Zone of Helmand, the Taliban would have earned an estimated 57,301 kg of opium, with a value of USD 9.9 million at harvest time.¹ This figure is unaffected by the dramatic fall in yields farmers experienced between 2011 and 2012 but was impacted by the loss of territory to government forces.²
- Were it assumed that the Taliban accrued a tax of 10% for the entire opium crop in Helmand in 2012, they would have earned an estimated 178,167 kg of opium in 2012, worth the equivalent of USD 30.8 million at harvest time. Were yields in 2012 as high as in the previous year at 44.5 kg/ha, the Taliban's earnings based on a 10% tax on total yield would rise to 334,533 kg and to a value of USD 57.9 million.
- In contested space in the province of Kandahar, such as in parts of Zahre and Panjwai, as well as in the largely government held district Spin Boldak, there are no reports of the Taliban collecting payments on agricultural production, despite the presence of opium poppy and marijuana cultivation in these areas. Fieldwork was not possible in the Taliban dominated district of Maiwand where levels of opium poppy cultivation are particularly high.
- Currently, there appears to be no government imposed system of taxes in the rural areas of Helmand or Kandahar, even in areas, such as the canal command area of central Helmand, where until recently the Taliban successfully imposed a land tax. Taxes are, however, imposed by the government in the municipalities on shops and on agricultural trade.
- Farmers in both Helmand and Kandahar increasingly complain about the predatory behaviour of the ALP, arguing that their counter narcotics efforts are being used as a vehicle for rent extraction. In Zahre and Panjwai, the bribes and punishments meted out by the arbaki to those involved in opium poppy cultivation are reported to be particularly punitive. Similar reports have accompanied the Governor of Helmand's efforts to deter opium poppy cultivation in the former desert land north of the Nahre Boghra in Helmand in November 2012, further undermining perceptions of the state and the nascent ALP.

¹ This is based on UNODC estimates for the amount of opium poppy cultivated in Helmand, and a price of USD 173/kg at harvest time (UNODC/MCN Annual Opium Poppy Survey 2012, UNODC/MCN: Kabul, pages. 13, 15 and 23).

² This is based on UNODC estimates for the amount of opium poppy cultivated in Helmand in 2012, a yield of 23.7 kg/ha and a price of USD 173/kg at harvest time (UNODC/MCN Annual Opium Poppy Survey 2012, UNODC/MCN:Kabul, pages. 13, 15 and 23)

1. Introduction

There is considerable debate about how much money the Taliban derives from opium production. Over the last few years estimates have varied from USD 70 million to USD 500 million per annum, depending on the source and the prevailing price of the crop at the time.³ Many of these estimates are based on the assumption that farmers pay an agricultural tithe on their crops, known as *ushr*, to the Taliban, as well as the assertion that insurgents derive income from taxes imposed on the processing and trade of opium and its derivatives.

In the case of *ushr* it has become conventional wisdom that farmers pay the Taliban 10% of their final opium crop in those areas where the insurgency dominates, particularly in the south. However, the empirical evidence for this assessment is far from clear. Scholars such as Noelle (1997: 270-272),⁴ document the degree to which the tax terminology in Afghanistan has historically reflected local custom rather than Islamic precepts, and highlights that terms such as '*ushr*' and '*zakat*' have often been used as generic terms for payments to those in some kind of authority, rather than describing particular levels of tax or denoting whom they are payable to. Therefore, while direct enquiries as to whether farmers pay tax - '*ushr*' - to the Taliban may well elicit a positive response from farmers, it cannot be assumed that these payments constitute ten per cent of the final crop.

In seeking to identify how much farmers might actually contribute to the Taliban's coffers, it is first important to distinguish between those payments made to the Taliban and those received by the local mullah. In the case of the agricultural tithe, it seems unlikely that the Taliban would simply seek to absorb the mullah's payment from the local community and risk losing the support of one of the movement's traditional advocates in rural Afghanistan. *Ushr* is, after all, the primary source of income for the village mullahs, and they would not relinquish this easily, even were there a degree of coercion involved. Given the fact the Taliban's previous efforts to appropriate *ushr* payments in the late 1990s did not bear fruit across the entire country, particularly in the south, it seems unlikely that the more decentralised Taliban movement of the 21st century would have the capacity, or the desire, to develop a uniform system of taxes at this point.⁵

It is also important to reflect on the fact that the nature of the payments made by farmers to any rural institution, as well as the actual amounts paid, tend to vary by location. In part this may be due to the custom and practice of the area. For example, payments to the village mullah in parts of Laghman province in the east of Afghanistan are not based on a percentage of the final crop, as they are in the

³ Afghanistan's Narco War: Breaking the Link Between Drug Traffickers and Insurgents. A Report the Committee on Foreign Relations, United States Senate, Washington, DC: US Government Printing Office, 2009, page 10; UNODC 2009 Addiction, Crime and Insurgency: The transnational threat of Afghan opium, UNODC: Vienna, page 2.

⁴ Noelle, Christine (1997) State and Tribe in Nineteenth- Century Afghanistan: The Reign of Amir Dost Muhammed Khan (1826-1863). Curzon Press, Surrey.

⁵ 'Traditionally [*ushr*] was paid to the village mullahs for their service to the community, however in the eastern region, this tax was paid directly to the local authorities under the mujahidin. Under the Taliban it is thought that this system of direct payment to the district administrator, or *woliswal* continues in the eastern region. However, in the southern region it is reported that payments are still paid directly to the mullahs" In UNDCP (1999) Strategic Study #5: An analysis of the expansion of opium poppy to new districts in Afghanistan, second report, UNODCP: Islamabad, p 26. See some of the other UNDCP strategic studies series which also offer detailed accounts of the mainly localised systems of trade that operated in Afghanistan, including Strategic Study #2: The dynamics of the farmgate trade and the coping strategies of opium traders , final report. UNDCP: Islamabad; and Strategic Study #3: The role of opium as a source of informal credit, preliminary report, UNODCP: Islamabad

south, but are based on a fixed payment of cereal production from each household regardless of final yield. However, payments might also vary based on the degree to which the Taliban has concentrated the means of violence, imposing higher payments in areas where they have dominated for some time, compared to those areas where their presence is more tenuous and where they are trying to elicit the support of the rural population. In some areas individual commanders may be more predatory or perhaps more heavily engaged in criminal activity, including in the drugs trade itself, and look to extract higher rates of rent from the rural population, including from the opium crop.

Payments will also be negotiable, a function of the particular circumstances of the individual. For example, 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 will look for an interlocutor (wasetah) that can negotiate for them. Some farmers might refuse to pay on the basis of their 'poverty' and receive a sympathetic response, whereas others may not be as successful.

Given the confusion over the language, and the degree of variability that often exists in socio economic phenomena in specific localities in Afghanistan, as well as between different provinces, there is a need for considerable caution when trying to generate data on the payments farmers make to the Taliban and other formal or informal institutions in rural areas. The sensitive nature of the subject matter, encompassing both opium poppy cultivation and possible payments to insurgent groups, also requires a more cautious and qualitative form of enquiry than has been the case thus far.

This paper represents a starting point for addressing some of the ambiguity on the subject of rural taxes and looks to resolve some of the confusion that has surrounded the discussion on the payments farmers make to the different institutions that often exist in rural areas in Afghanistan. It is based on in-depth interviews with a total 1,585 individual farmers in 58 different research sites in rural Helmand and Kandahar. It is an updated version of a paper originally released in January 2012 that followed initial fieldwork in 29 Research sites in central Helmand in November/December 2011. Further rounds of fieldwork were conducted in Helmand during the harvest season for the 2010/11 opium crop as well as during the planting season for the 2012/13 crop in both Helmand and Kandahar.

This paper builds on a body of fieldwork conducted in Helmand since May 2008, 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.⁶ It 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.⁷

This paper usually refers to payments rather than taxes. Tax infers a formal system of payments imposed by government. However, many of the payments documented here are made to the Taliban

⁶ 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.

⁷ 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.

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 the agricultural tithe, known as ushr, to the village cleric or mullah. Finally, the payments farmers report that they make to government officials are also not considered taxes but rather bribes paid to prevent an opium crop from being destroyed, or, during the 2011/12 and 2012/13 planting seasons, to prevent the generators or water pumps in former desert areas from being confiscated or damaged. This fieldwork did not examine payments that farmers might incur whilst transporting their goods to market

It is also necessary to explain some of the data gaps that this work faces. Not all respondents gave an account of the different payments they made. In particular, researchers sensed some initial reticence amongst some farmers in the canal command area of Helmand 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, but responsibility for the payments will vary according to the specific arrangement made between the two parties.

Other respondents, such as those that only recently moved to an area, including those that had moved to the area north of the Nahre Boghra in Helmand, 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 data on payments collected from respondents in the different research sites during three rounds of fieldwork, along with examples of individual payments, is documented in Table 1. A narrative on the types of payments, who they are paid to and the system of collection is outlined in detail below.

3. Payments to 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 it has typically been assumed that ushr is one tenth of the final yield of the crops grown by each household and that payments were made either in-cash or in-kind. However, fieldwork in both Helmand and Kandahar reveals that payments to the mullah vary by location, the crops grown, the size of the community that the mullah caters to, as well as the individual circumstances and honesty of individual farmers.

In terms of location, and more specifically the water sources available in a given area, initial fieldwork in Helmand revealed a distinction between payments made in former desert areas irrigated by tubewells and areas irrigated by canal. In the tubewell irrigated areas, farmers consistently reported paying the mullah a 1/20th share of the final crop, compared to 1/10 in the canal irrigated areas. This lower share was not only seen in the areas north of the Nahre Boghra but also in former desert areas – denoted by the word 'dasht' - within what has become known as 'the Food Zone'. This included areas such as Dashte Basharan, Dashte Aynak and Dashte Shersherak (see Table 1). Further fieldwork in Kandahar during the planting season for the 2012/13 crop has shown the same phenomena, with the lower rate of

ushr of 1/20 of the final crop paid in the tubewell irrigated areas of Spin Boldak (Badurzai, Khoypad Kalay, De Sangal Sar, Sra Gundi and Kshatah Mil) and in the former desert areas north of Highway 1 in Zahre (Howze Madad and Asheqeh).

Fieldwork in Kandahar also showed areas where farmers gave a monthly cash payment to the Mullah for his services rather than making a final payment, in-cash or in-kind, at the end of the season. Payments would typically vary from 200 to 500 PR per month. In Kakaro Gushkaneh in the district of Daman, monthly payments were typically made by those renting or sharecropping land, whilst land owners paid ushr of one tenth of their final opium yield.

Fieldwork in both provinces also revealed further distinctions between payments on perishable crops such as vegetables and fruit and crops that could be stored for more extended periods of time. In areas where there were much higher levels of horticultural production, such as in Sra Kala, Malgir and Bolan, and in the research sites in Arghandab where fruit crops dominate the landscape, farmers referred to paying the mullah 2.5% of the cash value of these crops. In Helmand this payment was often referred to as 'zakat' and in some cases was in addition to the payment of ushr on storable 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 province of Kandahar, cash payments were prevalent particularly in the research sites in Arghandab where pomegranates and grapes are often the only crop grown by many households. In these areas cash payments rarely exceeded 5% of the gross income households derived from agriculture.

In some parts of the canal area of Helmand, 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 rather 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 his willingness to acknowledge the full extent of the 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 considered '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. In Kandahar numerous farmers offered details of the cash payments they made to the mullah, and particularly in Arghandab, most were much less than the ten per cent rate of ushr that other respondents would offer as a rather standard (and socially acceptable) response when asked about payments to the mullah. There were also numerous examples of individual households who pleaded poverty as a reason for not paying anything to the mullah, further highlighting the scope for negotiation. One respondent even claimed that he did not pay anything as he didn't go to the mosque.

4. Payments to the Taliban

In most of the research sites in central Helmand farmers reported that they had at some point made, or continue to make, payments in-cash and/or in-kind to the Taliban. In the research sites in Kandahar none of those interviewed reported paying taxes to the Taliban, even in contested areas where the

Taliban maintained a presence, such as in Zahre and Panjwai, and where opium poppy and marijuana were widely cultivated. In Spin Boldak, where the government has established a strong foothold through the Afghan Border Police under the command of Abdul Razzak, there were no reports of payments being made to the Taliban, although both opium poppy cultivation and marijuana were cultivated.

In Helmand 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. In Helmand these payments 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. Others did not report a specific amount but referred to paying 'as much as they were able' (*khud ay was*)

In areas where the Taliban were in control, such as north of the Nahre Boghra in Helmand, payments were collected directly, often through a visit to the local mosque and a direct request for assistance. In areas where the Taliban maintain influence but are 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 sympathizers 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 those with family or friends within the Taliban ranks, to negotiate over these payments.

Taxes on land were reported in the canal irrigated area south of the Boghra canal in 2011. These were only paid by landowners and were typically imposed according to the 'forma' or unit of land that farmers were initially given during the settlement of these areas during the 1950s to 1970s. It was reported that rates were set after the harvest of the winter crop and shaped by developments in the local economy, in particular the level and price of opium poppy cultivation. In 2011 farmers reported paying between 3,000 to 5,000 PR per 'forma'.⁸ 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 total amount due.

There was a noticeable difference between the responses from farmers in the canal command area during the November/December 2011 fieldwork and responses in the same area in April/May 2012. In the planting season respondents were aware of the amount of money they had paid to the Taliban based on their landholdings the previous season in June 2011 and reported accordingly. During fieldwork in April/May 2012, farmers typically reported that no other payments were made other than ushr payable to the mullah. Further enquiries revealed that farmers were unsure whether a payment would be requested by the Taliban in 2012, in part due to the low levels of opium poppy cultivation and the low opium yields that were obtained in the 2011/2012 harvest season, but primarily due to the Taliban's loss of influence in the area (see below).⁹ During later rounds of fieldwork in central Helmand in November 2012, farmers referred to paying taxes 'when the Taliban were here', and there was an overwhelming consensus amongst respondents in the research sites in the canal command area that the

⁸ In 2008 when opium poppy was grown more extensively the land tax in Loy Bagh was 12,000 PR per forma, compared to 8,000 PR in 2009 and 6,000 PR in 2010.

⁹ Enquiries in late June indicate that the Taliban did not collect the land tax for the 2011/12 growing year.

Taliban no longer had the presence and influence in the area with which to demand payments from rural households.

In contrast to the canal command area, farmers in the recently settled desert areas to the north of the Nahre Boghra reported that they do not pay a land tax to the Taliban but payments focused on agricultural production, primarily the amount of land grown with opium poppy. On the whole this payment on opium appears to have been fairly standardized at 2 khord of opium per jerib of opium poppy cultivated (the equivalent of 1.125 kg per ha). This payment appears to have been part of a more uniform system imposed by the Taliban across central Helmand, but which has ceased to function in the canal command area as poppy has been reduced following efforts to stop poppy cultivation under 'the Food Zone' initiative. In the 2011/12 growing season, farmers in the former desert area north of the Nahre Boghra continued to pay 2 khord of opium per jerib of opium cultivated despite the low yields of opium produced, suggesting the Taliban funds derived from opium are insulated against crop failure.

In the recently settled desert areas to the north of the Nahra Boghra, farmers also reported making payments to the Taliban to 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 there reported paying a tax on wheat during the 2011/12 and 2012/13 growing seasons.

5. Payments to Government Officials

Currently, there does not appear to be any government imposed system of tax in the rural areas of Helmand or Kandahar, even in areas such as the canal command area of central Helmand, where until recently the Taliban successfully imposed a land tax. Taxes are, however, imposed by the government in the municipalities on shops and on agricultural trade. Farmers in more contested space appear however to be subject to ad hoc requests for payments by what are seen as corrupt government officials.

For farmers this rent extraction is seen as unacceptable and is discussed in quite different terms compared to payments demanded by the Taliban. As highlighted above, payments to the Taliban are often referred to as a 'gift' or 'charity' on the basis that the Taliban soldiers are seen by farmers in these areas as relying on the donations of rural communities and fighting against the presence of foreign soldiers. Government officials, on the other hand, are seen to be receiving salaries and benefits from the authorities yet still demanding extra payments from the rural population. In Helmand these payments to officials are sometimes referred to as 'zahar' or poison by respondents, but are most commonly cited as bribes.

The most vocal complaints from farmers with regard to bribes tend to be in contested space and associated with the ALP, including in Zahre and Panjwai in Kandahar and in the area that straddles either side of the Nahre Boghra in central Helmand. Many of the incidents reported relate to counter-narcotics efforts, in particular the eradication campaign and efforts to deter cultivation through the damage or confiscation of generators and pumps used to irrigate those areas not fed by canal.¹⁰ These

¹⁰ This threat and eventual destruction of tubewells provokes such hostility, not only due to the extraction of bribes but also due to the fact the destruction of a tubewell both threatens a farmers economic welfare because

complaints were more widespread in the former desert area north of the Nahre Boghra in central Helmand, following a second consecutive year of the provincial authorities launching a campaign to deter cultivation just after the onset of the planting season.

Governor Naeem launched the campaign in November 2012, focusing largely on areas within a 1 km distance immediately north of the Nahre Boghra, which encompassed a number of research sites for this fieldwork, including Dashte Loy Manda, Nawabad Shawal, Shen Ghazai and Dashte Ab Pashak.¹¹ Those in the dasht complained bitterly about the campaign and made repeated references to those who were charged with implementing it as 'dogs'. Governor Naeem Baloch was typically accused of delegating the campaign to the local police, with no consideration as to how the operation would be conducted and caring little for the behaviour of those charged with implementing it.¹²

There were repeated references to the campaign involving the looting of houses,¹³ the seizure or destruction of 'machines'¹⁴ and pumps,¹⁵ and the extraction of bribes. In Shen Ghazai, two respondents reported paying as much as 20,000 PR to protect their tubewells. In Kopak, near Shen Ghazai, a local policeman, under the tutelage of commander Sattar, is alleged to have offered 30 to 40 generators, all seized during the campaign and stored at the police checkpost, for sale to a respondent, saying 'bring 300,000 PR and you can take all of these machines'.

This latest campaign follows a similar campaign launched by Governor Gulab Mangal in November 2011, which targeted some of the same areas, including Dashte Shin Kalay and Dashte Khoshal Kalay. Implemented by the arbaki commanded by Salim Sardar,¹⁶ located in the area just south of the Nahre Boghra, this campaign provoked a hostile response from respondents in November 2011 and widespread complaints about corruption. This particular arbaki, operating out of Khoshal Kalay and Shin Kalay, is seen by farmers in the dasht as particularly predatory and prone to travelling north of the canal to extract payments (including house searches and seizing of opium and motorbikes) from the desert communities 'when their pocket is empty'.

Similar efforts to deter cultivation were also reported in Zahre in Kandahar. Again, these efforts focused on areas where the ALP had been delegated the responsibility for establishing order, such as in Howze Madad and Asheqeh north of Highway 1, and in Kolk e Mersenzi and Nalgham located to the south west. In these areas farmers reported being threatened, beaten and having property confiscated and damaged. There were claims that households that had left the area following the fighting between 2008 and 2010 were fearful of returning due to the behaviour of the arbaki. One farmer reported that he had been required to pay 200,000 PR to the arbaki to return his tractor, saying 'because I cultivated poppy they threatened me'. Others reported that they had paid bribes to the arbaki during the 2011/12

he can no longer grow opium poppy, but also because of the potential loss of drinking water for the family and whatever livestock they may have.

¹¹ Fieldwork was conducted during the campaign in Nawabad Shawal, Dashte Shin Kalay and Khoshal Kalay. The degree of hostility and suspicion towards anyone who did not live in the immediate area was such that fieldwork had to be curtailed.

¹² For a more details on the views of farmers following this campaign see Annex 1, section 5 in Briefing Paper 6: Central Helmand in the 2012/13 Planting Season

¹³ This included repeated references to the 'looting of women's clothes' which drew considerable ire.

¹⁴ 'Machines' refers to the generators used to power the tubewells.

¹⁵ Respondents complain of the pumps being cut and dumped in the well where they cannot be retrieved.

¹⁶ Brother of Haji Rakhmattiar, an Ishaqzai, and Hezbi Islami Commander, who originally seized the forest land between Khoshal Klay and Shin Kalay and distributed it to his men.

growing season, to the tune of over 20,000 PR per jerib, to protect their crops, but only to lose much of their yield 'to spray'.¹⁷

In areas where regular forces were responsible for security there was not the same incidence of bribes. For example, in Spin Boldak in Kandahar, both opium poppy and marijuana persisted but there were no reports of rent extraction by government forces. There were however signs that households with members in the Afghan Border Police were less likely to experience eradication.

In the canal area of central Helmand, payments to government officials to avoid eradication were only reported in the 2010/11 growing season. In many cases farmers did not refer to the specific amounts paid to the campaign, but where they did payments ranged from 10,000 to 25, 000 PR per jerib of opium. During the 2011/12 growing season farmers reported offering money as they had during previous years but having their bribes refused. Those whose crops escaped destruction often indicated that their land was some way from the village centre and the eradication team had not reached their crop by nightfall. Others reported cultivating opium poppy within an area concealed by a wall specifically built to conceal their opium poppy, or because it was within their compound wall in front of their house, an area known as the mamatah. Some of those that reported doing this had family members or contacts in the ANSF.

In some isolated examples, corruption has actually led to farmers deterring cultivation or even destroying their own crop. For example, key informants in Kopak just south of the Nahre Boghra referred to a case where the threat of repeated requests for bribes had prompted a relative to destroy his own opium crop, fearing that the cost of the bribes would outweigh the returns on the crop.¹⁸

¹⁷ In both Helmand and Kandahar, farmers increasingly refer to spray as the reason for the low yields during the 2011/12 harvest season. This is despite previous rounds of fieldwork in Helmand suggesting that many farmers were aware of the cold snap in late March 2012 and its impact on plant growth. However, by the 2012/13 planting season the overwhelming consensus amongst farmers was that the crop had been sprayed by 'the Americans' and there now appears to be little space for any alternative explanation.

¹⁸ The case involved two neighbouring farmers both who had planted opium poppy in the 2012/13 growing season. In December 2012 the neighbour had been approached by a soldier from a nearby Afghan Local Police base. The soldier had asked the farmer why he was cultivating opium poppy when the crop had been banned by the government. The soldier used profanities and adopted an aggressive tone with the farmer. In his response the farmer indicated that he knew a lot of influential people in the area and implied that any action against him and/or his crop would have consequences for the soldier. The soldier changed his approach, commenting on all the names of important local people that the farmer had cited. He then asked the farmer what could be done about the situation given how well connected the farmer was. The farmer offered to pay the soldier. The soldier responded by asking for 20,000 PR but followed this with a statement suggesting that such an arrangement would prove unsustainable to the farmer: 'We will always ask you for money. I will go back to my base, but tomorrow I may come again, or another soldier may come to your land. It is impossible for you to pay us each time we come - and it is a long time until harvest. You have two choices; you either destroy your crop or you pay us each time we ask. I think it is far easier for you to destroy your crop'. On hearing this story the neighbouring farmer destroyed their opium crop and planted wheat. As of late December 2012 the opium crop of the farmer who had been approached by the soldier was still intact.

6. Conclusion

In sum, this research shows there is little evidence of a uniform structure of payments, or as they have come to be known, 'taxes', imposed on farmers in rural Afghanistan. Even payments to the village mullah for the religious services he provides to a community can differ by location, socio-economic group and according to the circumstances of the individual household. There is ample evidence that many rural houses renege on local agreements and pay the mullah significantly less than the ten per cent share of the final crop that is the accepted rate of remuneration.

The payments demanded by corrupt government officials in contested space are particularly variable and unpredictable. The amounts demanded are heavily influenced by the coercive power of the armed actors and the prevailing patronage networks. Bribes may be demanded repeatedly, and even then may not bring the farmer protection against subsequent government action, such as eradication. This research suggests that farmers are more subject to intimidation and rent extraction in areas where the Afghan Local Police and opium poppy cultivation coexist.

The payments farmers make to the Taliban are also shaped by location, patronage and the circumstances of the individual farmer. For example, land taxes were imposed in the canal command area of central Helmand while the Taliban maintained an influence in the area but ended in the 2010/11 growing season, along with payments on opium, when the insurgents were pushed out into the former desert area to north of the Nahre Boghra, known as the dasht. In the dasht farmers have not been subject to 'taxes' on land under the Taliban but make payments based on the amount of opium poppy they cultivate. However, this payment is not based on the traditional understanding of *ushr*, a ten percent tithe on agricultural production, but is instead a lower rate of payment, fixed according to area and not yield. In the opium growing areas of Zahre, Panjwai and Spin Boldak in Kandahar, no such payments are made despite the prevalence of illicit crop cultivation, in the form of both opium poppy and marijuana.

The fact that the payments farmers make to rural institutions are highly localised should be of little surprise to scholars of Afghanistan. Moreover, prior claims of a more systematized taxation regime under the Taliban in the 1990s were not consistent with empirical data at the time. In fact, fieldwork during the late 1990s highlighted the varied and localized nature of payments for both *ushr* and *zakat*, negating claims of a uniform system of rent extraction on the cultivation and trade of opium by the Taliban authorities.¹⁹ Research by what was then the United Nations Drug Control Programme, subsequently renamed UNODC, documented some of the regional disparities with regard to the collection of payments on opium at the farmgate, focusing on Helmand, Kandahar and Nangarhar²⁰

Primary research with opium traders in Nangarhar, Kandahar, and Helmand in the late 1990s revealed that the growth in the opium trade during the Taliban's rule had in fact been fueled by the improving security environment and the removal of both the numerous checkpoints and taxes along the roads that had been imposed under the mujahideen government. Typically, opium traders reported that apart from the initial capital required for investment, there were no barriers to entering the trade, and that

¹⁹ Strategic Study #2: The dynamics of the farmgate trade and the coping strategies of opium traders, final report. UNDCP: Islamabad; and Strategic Study #3: The role of opium as a source of informal credit, preliminary report, UNODCP: Islamabad

²⁰ UNDCP (1999) Strategic Study #5: An analysis of the expansion of opium poppy to new districts in Afghanistan, second report, UNODCP: Islamabad.

they could travel freely between areas and did not incur taxes en route. Opium traders in Musa Qala claimed that prior to the Taliban's capture of the area, business had suffered due to the predation of the local mujahideen leader, Mullah Ghulam Rasul Akhundzada, and moved to Sangin. With the removal of Akhundzada by the Taliban, business recovered in Musa Qala, and Balochi traders were once again traveling directly to the area to purchase opium in bulk. Only a small number of traders in the south reported making contributions to the local authorities. In some cases this was referred to as a "gift"; others paid income tax, known as *zakat*, on their overall wealth, including the money they generated from the opium trade.²¹

This more complex picture, in which the Taliban delivered a more secure environment in which opium poppy cultivation and the drugs trade could prosper and where local systems of taxation and payments prevailed, is a more accurate reflection of the situation in Afghanistan in the 1990s. Based on this research in 2011 and 2012, it is apparent that farmers cultivating opium poppy remain subject to localised systems of rent extraction. What appears to have changed is the institutional environment is more competitive and that farmers are now vulnerable to the demands of both armed state actors and insurgents.

²¹ Ibid; Mansfield, 1998 field notes.

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---------------------------------------|-----------------------------|--------------------|---------------------------------|-------------------------------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| 1 | Dashte Ab Pashak | 12 | 14 | 12 | Barakzai, Noorzai, Alkozai, Ishaqzai | 1/20 to 1/10 of final crop | - | 2 khord/ jerib of opium grown | None or 200 PR/jerib of wheat grown | - | - | - | Respondent reports paying the Taliban 'as much as he is able'. Another 'I helped the Taliban and gave them some opium' |
| 2 | Shen Ghazai | 13 | 14 | 13 | Barakzai, Ishaqzai, Noorzai, Alkozai, | 1/20 of final crop | - | 2 khord/ jerib of opium grown | None or 200 PR/jerib of wheat grown | - | - | Campaign 19-22 November 2013: 30-40 generators seized and offered for sale by ALP in Kopak for 300,000 PR; Respondent reported that three farmers paid ALP 60,000 to protect three tubewells from campaign. | Respondent stated 'Sometimes I help the Taliban but I don't pay a fixed amount' |
| 3 | Dashte Loy Manda | 12 | 14 | 12 | Barakzai, Noorzai, Alkozai, Ishaqzai | 1/20 of final crop | - | 1-2 khord/ jerib of opium grown | None or 200 PR/jerib of wheat grown | - | - | - | |

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|---|--------------------|--------------------|----------|----------|--|--------------------------|--------------------|---|-------------------------------------|---------------------------------|----------------------|--|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| 4 | Shna Jama | 12 | 14 | 12 | Noorzai, Barakzai, Ishaqzai, Alkozai | 1/20 of final crop | - | Typically pay 2 khord/jerib of opium grown; one respondent reported paying half man total (equivalent of 4 khord/jerib) Nov, 2012 | - | - | - | - | Respondent reports 'I pay some amount to the Taliban' (Nov 2011);' |
| 5 | Nawabad Shawal | 13 | 14 | 10 | Noorzai, Ishaqzai, Alkozai, Suleimankhel (x1) | 1/20 of final crop | - | 0-2 khord/jerib of opium grown | None or 200 PR/jerib of wheat grown | - | - | Campaign November 2013: 2,000 -3,000 PR to prevent tubewells from being seized; 20,000-25,000 PR to get released if farmer arrested. | Fieldwork in November 2012 curtailed due to deterioration in security situation following the Governors campaign to seize tubewells in the Dasht 19-22 November 2013 |
| 6 | Shurawak | 12 | 14 | 12 | Noorzai, Ishaqzai, Alkozai, Baloch, Barakzai, Alizai | 1/20 of final crop | - | 2 khord/jerib of opium grown | None or 200 PR/jerib of wheat grown | - | - | - | |
| 7 | Dashte Shin Kalay | 12 | 14 | 7 | Ishaqzai, Noorzai, Alkozai, | 1/20 of final crop | - | 2 khord/jerib of | None or 200 | Undisclosed | - | Undisclosed amount | Fieldwork in November 2012 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|----------------------|--------------------|----------|----------|---|---------------------------|--------------------|------------------------------------|-------------------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Kakar, Baloch, Suleimankhel (x1), Kharoti (x1) | | | opium grown | PR/jerib of wheat grown | amount | | referred to as 'poison' (December 2011) | curtailed due to deterioration in security situation following the Governors campaign to seize tubewells in the Dasht 19-22 November 2013 |
| 8 | Dashte Khoshal Kalay | 12 | 12 | 8 | Noorzai, Baloch, Ishaqzai, Kakar, Barakzai, Alizai | 1/20 of final crop | - | 2 khord/ jerib of opium grown | - | Undisclosed amount | -- | 4,000 PR (December 2011) | Fieldwork in November 2012 curtailed due to deterioration in security situation following the Governors campaign to seize tubewells in the Dasht 19-22 November 2013 |
| 9 | Dashte Shersherak | 15 | 14 | 13 | Barakzai, Popalzai, Ishaqzai, Noorzai, Kakar, Kharoti. Alizai | 1/20 - 1/15 of final crop | 'No other tax' | 2 khord/ jerib of opium when grown | - | - | - | - | Respondent reported 'I paid something to the mullah'(Nov 2012) |
| 10 | Dashte Aynak | 13 | 14 | 13 | Kakar, Barakzai, Noorzai, Ishaqzai, Alkozai, Popalzai, Alizai | 1/20-1/10 of final crop | No other tax | 2 khord/ jerib of opium when grown | - | - | - | - | |
| 11 | Dashte Basharan | 13 | 14 | 13 | Noorzai, Kakar, Alizai, Ishaqzai, Alkozai, Andar, | 1/20 -1/10 of final crop | 500 PR/jerib 'when | 2 khord/ jerib of opium when | - | - | - | - | |

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|---|--------------------|--------------------|----------|----------|--|---|--------------------|------------------------------------|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Popalzai | | Taliban here' | grown | | | | | |
| 12 | Mohejerin | 13 | 15 | 15 | Totakhel, Kakar, Barakzai, Alizai, Noorzai, Ishaqzai, Alikozai, Dawlatzai, Achekzai, Kharoti, Nayab, Taraki | 1/10 of final crop; 2.5% zakat to mullah | - | - | - | - | - | - | |
| 13 | Dashte Chanjir | 15 | 15 | 15 | Alizai, Barakzai, Kharoti, Noorzai, Baloch, Suleimankhel, Achekzai, Omarzai, Kakar, Alikozai, Tarakai, Ishaqzai, Wardaki, Suleimankhel | 1/20- 1/10 of final crop; 2.5% to 'the mullah and the poor' | - | 2 khord/ jerib of opium when grown | - | - | - | Generator seized and allegedly sold in LKG for 15,000 PR (Nov 2011) | One respondent referred to paying mullah lump sum of '7,000 PR and no other tax last year' (8 Jeribs of land); further respondent reported lump sum of 4,000 PR (7 Jeribs of land) (May 2011) |
| 14 | Khwaja Baidar | 13 | 13 | 13 | Noorzai, Barakzai, Ishaqzai, Alkozai, Alizai | 1/10 of final crop | 'No other tax' | - | | - | Undisclosed amount | - | |
| 15 | Khwaja Babar | 13 | 15 | 13 | Popalzai, Noorzai, Alkozai, Barakzai, Alizai, Ishaqzai, Kakar | 1/10 of final crop | 'No other tax' | 2 khord/ jerib of opium when grown | - | - | Undisclosed amount | - | In April 2012 respondent reported 'There is no other tax because the poppy is banned' |
| 16 | Luy Bagh | 13 | 15 | 13 | Noorzai, Alkozai, | 1/15 -1/10 of | 4,000 PR | 2 khord/ | - | - | 2 khord/ jerib | - | |

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|---|--------------------|--------------------|----------|----------|---|---------------------------|---|--|---------------|---------------------------------|---|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | (West) | | | | Kharoti, Mullarkhel, Tajik, Uzbek, Taimani, Barakzai, d Ishaqzai, Kakar, Alikhel, Suleimankhel, Niazi | final crop | per 'forma' | jerib of opium when grown | | | of opium to ALP when grown in 2011/12 growing season | | |
| 17 | Shin Kalay | 13 | 13 | 13 | Kharoti, Taimani, Alkozai, Noorzai, Barakzai, Alikhel, Mullarkhel Alizai, Kakar, Ishaqzai, Daftani, Mullahkhel, Niazi, Suleimankhel | 1/15 - 1/10 of final crop | In 2010/11 4,000 PR per 'forma' | 2 khord/ jerib of opium when grown | - | - | - | - | |
| 18 | Khoshal Kalay | 13 | 14 | 13 | Kharoti, Suleimankhel, Daftani, Alizai, Ishaqzai, Alkozai, Noorzai, Mullahkhel, Popalzai, Andar | 1/10 of final crop | In 2010/11 4,000 - 5,000 PR per 'forma' | 2 to 5 khord/jerib of opium when grown | - | - | Undisclosed amount: 'last year we paid them some money and they did not destroy our crop, This year they would not accept it' | | Some respondents reported making one payment to the Taliban rather than separate payments on land and opium (i.e. a total of 5,000 PR or the equivalent of 5 khord of opium at the time |

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|---|--------------------|--------------------|----------|----------|---|---|---|------------------------------------|---------------|---------------------------------|--|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | | (Nov 2011) |
| 19 | Marjah D5-F4 | 13 | 15 | 12 | Kakar, Noorzai, Niazi, Daftani, Wardaki, Alizai, Barakzai, Kakar, Kharoti, | 1/15 - 1/10 of final crop | In 2010/11 3,000 - 5000 PR per 'forma' in 2011, or cash payments of varying amounts | 2 khord/ jerib of opium when grown | - | - | 50,000 PR (for 2 jeribs); 'I paid a small amount (in 2011) and they did not destroy my crop' | | In Nov 2011 one respondent reported paying a 6,000 PR lump sum to Taliban during the 2010/11 growing season, others reported paying from 1,000 PR (3 Jeribs), 2,000 PR (4 Jeribs), 3,000 PR (10 Jeribs) to 4,000 PR (16 Jeribs) in total. |
| 20 | Marjah 2A | 12 | 14 | 13 | Wardaki, Noorzai, Kakar, Alizai, Taimani, Niazi Suleimankhel, Popalzai, Alkozai, Barakzai | 1/15 to 1/10 of final crop | In 2010/11 4,000 PR per 'forma' or cash payments of varying amounts | 2 khord/ jerib of opium when grown | - | - | Undisclosed amount: 'Last year I gave them money and my crop was safe' | | One respondent reported paying a 4,000 PR lump sum to Taliban 'in the past', others report 1,000 PR growing season (4 Jeribs). |
| 21 | Sra Kala | 15 | 14 | 15 | Barakzai, Alizai, Ishaqzai, Kakar, Achekzai, Alkozai | 1/15- 1/10 of final crop plus 2.5% cash money as 'zakat' for vegetable crops (i.e. 2000 PR) | - | 2 khord/ jerib of opium when grown | | | | | |
| 22 | Malgir | 15 | 14 | 15 | Barakzai, Alizai, | 1/10 of final | - | 2 khord/ | | | | | |

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|---|--------------------|--------------------|----------|----------|--|--|---|------------------------------------|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Noorzai, Ishaqzai, Alkozai, Kakar, Achekezai, Daftani, | crop plus 2.5% cash money as 'zakat' for vegetable crops | | jerib of opium when grown | | | | | |
| 23 | Aynak | 14 | 15 | 15 | Barakzai, Kakar, Kharoti, Noorzai, Wardaki, Achekezai, Ahmedzai | 1/10 of final crop plus 2.5% cash money as 'zakat' for vegetable crops | - | 2 khord/ jerib of opium when grown | | | | | One respondent reported establishing a nursery with help of NGOs so has no crop to give ushr to mullah so 'helps mullah with cash' (May 2012) |
| 24 | Loy Bagh (East) | 16 | 15 | 15 | Popalzai, Noorzai, Saidan, Barakzai, Kakar, Wardaki, Ishaqzai, Niazi, Alizai, Shahikhel, Nazar, Suleimankhel, Uzbek, Bukhari (Tajik) | 1/10 of final crop plus 2.5% cash money for vegetable crops | In 2010/11 4,000 - 5,000 PR per 'forma' | 2 khord/ jerib of opium when grown | | | | | |
| 25 | Aqajan Kalay | 14 | 15 | 15 | Kakar, Noorzai, Popalzai, Barakzai, Alizai, Kharoti, Akarkhel, Safai, Ahmedzai, Wardaki, Mullarkhel, | 1/10 of final crop; '1/40th to the mullah and the poor' | - | 2 khord/ jerib of opium when grown | | | 10,000 per jerib | | One respondent reported paying a lump sum of 20,000 PR to the Taliban; another 'zakat for widows, orphans, the poor and the Taliban'; those establishing vineyards and orchards in |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|--|---|---|------------------------------------|---------------|---------------------------------|----------------------|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | | April/May 2012 reported not paying any ushr to the mullah as they did not have a crop (May 2011) |
| 26 | Zarghun Kalay | 14 | 15 | 15 | Baloch, Andar, Wardaki, Noorzai, Barakzai, Kakar, Alizai, Niazi, Daftani, Suleimankhel, Tokhi, Achekzai, Nazar, Kharoti, Mullarkhel, Safai | 1/20- 1/10 of final crop; | In 2010/11 From 400 PR/jerib(7 jeribs) to 4,000 PR (10 jeribs) | 2 khord/ jerib of opium when grown | | | | | Respondent reported paying a lump sum of 3,000 PR to the Taliban; another respondent referred to paying 0.5 man of total harvest of 12 man of opium to mullah as ushr; A further respondent indicated that if he gets yield of opium this year 'he will offer Taliban 10,000 PR per jerib'. |
| 27 | Bolan | 14 | 15 | 15 | Ishaqzai, Achekzai, Alizai, Barakzai, Wardaki, Kakar | 1/10 of final crop, 2.5% of cash money to mullah for sale on vegetables | - | 2 Khord/ jerib of opium when grown | | | | | |
| 28 | Qala Bost | 15 | 15 | 15 | Alizai, Barakzai, Ishaqzai, Noorzai, Baloch, Kakar, Totakhel, Nasar, Kharoti, | 1/10 of final crop, 2.5% 'zakat to mullah for sale on | | 2 khord/ jerib of opium when grown | | | | | |

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|---|--------------------|--------------------|----------|----------|--|--|-------------------------------------|---|---------------|---------------------------------|--|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Achekzai, Tokhi | perishable crops, 'Zakat to 'poor' | | | | | | | |
| 29 | Doh Bandi | - | 5 | 7 | Noorzai, Kakar, Alizai, Barakzai | 1/10 of final crop to Mullah | In 2010/11 3,000-4,000 PR per forma | | | | | | One respondent reported that 'an unknown person received a 3,000 PR payment from me'; A further respondent stated 'in the past the Taliban wanted money but up to now they don't want anything' (Nov 2011) |
| 30 | Badurzai | - | - | 15 | Achekzai, Sayed, Nazar, Barakzai, Noorzai, | 0- 1/20 of final crop to mullah | 'no other tax' | Poppy grown but no reports of tax on opium to Taliban. Commander Razzaq 'Amir Saheb' and the border police are dominant force in the area | | | No reports of payments but those households with member in ABP appear less vulnerable to eradication | | One respondent reported that he did not pay the mullah ushr saying he was an employee of the landowner for which he was paid 12,000 PR per month. |
| 31 | De Sangal Sar | - | - | 15 | Achekzai, Sayed, Barakzai, Noorzai | 1/20 of final crop to mullah; some also make extra | | Poppy grown but no reports of tax on opium to | | | No reports of payments but those households with member | | |

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|---|--------------------|--------------------|----------|----------|----------------------|--|--------------------|---|---------------|---------------------------------|--|---|----|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | contribution through cash payments of 500 PR/month | | Taliban. Commander Razzaq 'Amir Saheb' and the border police are dominant force in the area | | | in ABP appear less vulnerable to eradication . | | |
| 32 | Khoydad Kalay | - | - | 15 | Noorzai, Barakzai | 1/20 of final crop to mullah | | Poppy grown but no reports of tax on opium to Taliban. Commander Razzaq 'Amir Saheb' and the border police are dominant force in the area | | | No reports of payments but those households with member in ABP appear less vulnerable to eradication | | |
| 33 | Sra Gundi | - | - | 15 | Noorzai, Achezkai | 1/20 of final crop to mullah | | Poppy grown but no reports of tax on opium to Taliban. Commander Razzaq 'Amir Saheb' and the border police are dominant | | | | | |

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|---|--------------------|--------------------|----------|----------|---|--|--------------------|---|---------------|---------------------------------|----------------------|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | force in the area | | | | | |
| 34 | Kshatah Mil | - | - | 15 | Noorzai, Achekzai | 1/20 of final crop to mullah; 'sometimes give [the mullah cash as komak' | | Poppy grown but no reports of tax on opium to Taliban. Commander Razzaq 'Amir Saheb' and the border police are dominant force in the area | | | | | |
| 35 | De Shur ab Shela | - | - | 15 | Popalzai, Achekzai, Mohammadzai, Sayed, | 1/10 of final crop to mullah | | | | | | | |
| 36 | Jabar Kalay | - | - | 15 | Popalzai, Ishaqzai, Barakzai, Nazar | 1/10 of final crop to mullah | | | | | | | In some cases respondents were agricultural employees and did make any payments to the mullah. |
| 37 | Naseran | - | - | 15 | Popalzai, Nazar, Achekzai | 1/10 of final crop; with some paying further cash payments of between 100 to 500 | | | | | | | For example 'I paid one tenth of my crop to the mullah, as well as 200 Afs per month. I also paid 2,000 PR zakat to the poor' |

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|---|--------------------|--------------------|----------|----------|---|---|--------------------|--|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | PR/month. Others only paying cash payment of 200 Afs/month | | | | | | | |
| 38 | Kakaro Gushkaneh | - | - | 15 | Kakar, Wardak, Barakzai, Alkozai | Landowners pay 1/10 of final crop; sharecroppers pay 300-475 PR/month (ranges from 1/100 to 1/25 of gross annual agricultural income) | | | | | | | In this RS it is reported that sharecroppers give cash payment each month to mullah not 1/10 of crop. |
| 39 | Saidano Kalay | - | - | 15 | Sayed, Kakar, Popalzai, Nurzai | 1/10 of final crop | | | | | | | |
| 40 | Talukan | - | - | 15 | Ishaqzai, Achekzai, Tajik, Kakar, Noorzai, Baloch | 1/10 of final crop; 500 PR/month to mullah (1/100 of gross annual agricultural income) | | Poppy and marijuana grown but no reports of tax on opium to Taliban. | | | | | Respondent reported paying 500 PR/month to mullah from a gross annual agricultural income of 604,500 PR (10 jeribs - 4 jerib wheat; 6 jeribs grapes; 4 jeribs maize) |
| 41 | Sperwan | - | - | 15 | Noorzai, Ishaqzai, Kakar | 1/10 of final crop; tenant farmer 9,000 | | Poppy and marijuana grown but | | | | | Respondent reported annual payment of 9,000 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|----------------------------------|---|--------------------|--|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | PR per year (1/20 of gross annual agricultural income) | | no reports of tax on opium to Taliban. | | | | | PR from a gross annual income of 257,850 PR of which 171,600 PR was derived from agriculture (5 jeribs of land - 3 jerib wheat; 2 jerib poppy [eradicated]; 3 jeribs maize; 2 jeribs not cultivated; and non farm income from vegetable cart in KDH city) |
| 42 | Dimrasi | - | - | 15 | Alkozai, Noorzai, Baloch , Kakar | 1/10 of final crop; 400 PR/month (1/38th of gross annual agricultural income); 2.5% zakat to mullah (vineyard only); 20,000 PR per year (1/17 of gross annual agricultural income); 6,000 PR per year (1/40 of gross annual | | Poppy and marijuana grown but no reports of tax on opium to Taliban. | | | | | Respondent reported paying 400 PR/month on gross annual agricultural income of 179,630 PR (5 jeribs - 3 jeribs wheat; 2jeribs poppy [eradicated]; 3 jeribs maize; 1 jerib tomato; and 1 jerib okra); Respondent paid 20,000 PR per year from a gross annual agricultural income of 335,000 PR (7 jeribs - 3 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---|--|--------------------|--|---------------|---------------------------------|---|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | agricultural income). | | | | | | | jeribs wheat; 4 jeribs onion; 5 jeribs maize); Respondent paid 6,000 per year on gross annual agricultural income of 244,000 PR (4 jeribs - 2 jeribs wheat; 2 jeribs onion; 3 jeribs maize; sale of 1 dairy cow) |
| 43 | Howze Madad | - | - | 15 | Noorzai, Baloch, Barakzai, Achekzai, Tokhi' Kharoti; Taraki; Suleimankhel | One reported 1/10 of final crop; but vast majority pay monthly 'salary' of 200 to 350 PR (the equivalent of 1/142 to 1/20 of gross annual agricultural income) | | Poppy and marijuana grown but no reports of tax on opium to Taliban. | | | 'Last year I paid 20,000 PR to the arbaki not to destroy my crop but it was sprayed and I didn't get a yield' ; The arbaki captured my tractor this season (2012/13). I paid them 200,000 PR to get it back. because I cultivated poppy they threatened me' | Reports that arbaki made threats to 'destroy machines' but no specific reports destruction, confiscation or demands of money made | Respondents typically reported a monthly cash payment to mullah of between 200 and 350 PR. |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---|---|--------------------|--|---------------|---------------------------------|--|--|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| 44 | Asheqeh | - | - | 15 | Alkozai, Noorzai, Achekzai, Suleimankhel, Kakar, Alizai | Most pay 'salary' of 200 to 250 PR/month (the equivalent of 1/83 to 1/35 of annual gross income). Others report different payments, for example: 'I pay zakat of 25,000 to mullah' (1/10 of gross annual agricultural income); Another reports paying a lump total of 5,000 PR per year to the mullah (the equivalent of 1/20 of gross annual agricultural income); a further respondent reports a payment of | | Poppy and marijuana grown but no reports of tax on opium to Taliban. | | | Reports of intimidation and requests for money but no specific amounts mentioned i.e. 'We are under pressure from the arbaki, they always look for a reason to threaten the people and demand money' | Reports that arbaki made threats to 'destroy machines' but no specific reports of destruction, confiscation or demands of money made | Respondents typically reported monthly payment of cash of between 200 and 350 PR to the mullah; The respondent who paid 25,000 PR had a gross annual income of 391,200 PR of which 250,800 was derived from agriculture (5 Jeribs of land - 5 jerib onion, no summer crop; 1 member earning non farm income [builder]; Respondent paying 5,000 PR lump sum from gross annual income of 97,500 PR (5 jeribs of land, 3 wheat, 2 onion; no summer crop, also sold 3 sheep); respondent paying 500 PR per month had gross annual agricultural income of 370,000 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|-----------------------------|---|--------------------|---------------|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | 500 PR/month (the equivalent of 1/62 of gross annual agricultural income) | | | | | | | PR (5% jeribs of land - 3 wheat; 2 poppy; 3 marijuana) |
| 45 | Shoyen e Osta | - | - | 15 | Alkozai, Popalzai, Achekzai | 1/10 of final crop; however most made cash payments, ranging from 4,000 PR (1/63 of gross annual agricultural income) to 75,000 PR (1/9 of gross annual agricultural income). | | | | | | | Respondent paying 75,000 PR earned an annual gross income of 700,000 PR (5 Jeribs - 5 Jeribs Pomegranates); However other landowners with similar or larger amounts of land paid only 10,000-12, 000 PR per year; the lowest payment of 4,000 PR was made by a sharecropper cultivating 18 jeribs of land(6 jeribs wheat; 12 jeribs pomegranates; and 6 jeribs maize in the summer) and receiving 1/6 of the final crop. His gross annual agricultural |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---|---|--------------------|---------------|---------------|---------------------------------|----------------------|---|----|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | income was 244,096 PR. | |
| 46 | Shoyen e Sofla | - | - | 15 | Alkozai, Suleimankhel, Popalzai, Taraki, Achekzai | Some reported 1/10 of final crop; most reported cash payments varying from 1,900 PR/year to 150,000 PR/year (1/14 of gross annual agricultural income) but most were between 10-15,000 PR | | | | | | The payment of 150,000 PR 'to mullah and other poor people' was made on an gross annual agricultural income of 2,359,500 PR of which 2,059,500 PR was from agriculture. This respondent had 22 jeribs of land - 5 jeribs wheat; 17 jeribs pomegranates and 5 jeribs mung bean in the summer; in addition to the income earned from a shop in Kandahar city. | |
| 47 | Shaturi | - | - | 15 | Noorzai, Alkozai, Sayed, Tokhi, | Some reported 1/10 of final crop; most reported cash payments varying from 1,000 PR/year to 12,000 PR/year. | | | | | | The respondent paying 1,000 PR per year earned an gross annual agricultural income of 163,083 (sharecropped 14 jeribs of land, cultivating 4 jeribs of wheat, 10 jeribs of pomegranates, | |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|----------------------|--------------------------|--------------------|---------------|---------------|---------------------------------|----------------------|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | | and 4 jeribs of maize in the summer and receiving a 1/6 of the final crop). Three respondents paid 12,000 PR ushr per year, two of which were landowners and a further one who was a sharecropper. The first farmer had 10 jeribs of land and earned a gross annual income of 427,600 PR of which 256,000 was from agriculture cultivating 7 jeribs of wheat, 3 jeribs of pomegranates and 5 jeribs of maize in the summer. This household also had a shop in the city. They paid only 1/22of their annual gross income from agriculture to the mullah. A further respondent had 12 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|------------------------|---|--------------------|---------------|---------------|---------------------------------|----------------------|---|---|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | | jeribs of land, 8 jeribs of pomegranates, 2 jeribs of onion and 4 jeribs of maize in the summer. Earning 776,800 PR they paid only 1/66 of their gross annual income from agriculture to the mullah. |
| 48 | Yatimak | - | - | 15 | Babar, Alkozai, Tokhi, | Some reported 1/10 of final crop; most reported cash payments varying from 4,000 PR/year to 45,000 PR/year. | | | | | | | One respondent paid 4,000 PR stating 'this is 10% of my yield' . With 2 jeribs of land (1 jerib tomato and 1 jerib okra) the payment represented only 1/21 of their gross annual agricultural income as ushr. The respondent who paid 45,000 PR in ushr to the mullah earned an annual gross income of 642,750 PR (10 jeribs of land all of which were pomegranates), representing 1/14 |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|-----------------------------|--|--------------------|---------------|---------------|---------------------------------|----------------------|--|----|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | | | | | | | of their annual gross income . | |
| 49 | Sardar e Olya | - | - | 15 | Achekzai, Popalzai, Alkozai | Some reported 1/10 of final crop; most reported cash payments varying from 1,000 PR/year to 100,000 PR/year; 'I gave the mullah 30 man wheat'. | | | | | | The respondent paying in wheat should have given 66 man (on 3 jeribs production would have been 660 man) plus 600 PR for 2 jeribs of white cumint; the respondent who paid 100,000 PR in 'ushr and zakat to the mullah' from an annual gross income from agriculture of 1,569,000 PR (15 jeribs, all of which were pomegranate intercropped with 5 jeribs of Alfalfa) as well as a non farm income of 252,000 PR (selling milk from his dairy cows over a 6 month period).The payment to the mullah represented 1/16 of his gross annual agricultural income | |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---|---|--------------------|---------------|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| 50 | Ali Kalay | - | - | 15 | Popalzai, Kakar, Tajik, Alkozai, Noorzai | Most pay 1/10 of final crop; one respondent only paid 1/10 'of wheat crop' despite growing 3 jeribs of pomegranate worth 300,000 PR | | | | | | | |
| 51 | Barat Kalacha | - | - | 15 | Alkozai, Sayed, Mohmand, Baloch, Mohammadzai, Kakar, Popalzai, Noorzai, | Most pay 1/10 of final crop; some respondents reported that they did not pay anything. | | | | | | | Of those that didn't pay one respondent said 'I don't pay anything to the mullah; I never go to the mosque'; the other said 'I didn't pay anything to the mullah as this year I did not have a good income'. This latter respondent was a sharecropper growing 9 jeribs of grapes and receiving one fifth of a total income of 630,000 PR. |
| 52 | Naهران | - | - | 15 | Alkozai, Hotak, Mohammadzai, Babar, Noorzai, | Most pay 1/10 of final crop; one | | | | | | | The respondent who paid 4,000 PR earned an annual |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|--|--|--------------------|-----------------|---------------|---------------------------------|----------------------|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Kakar, | respondent reported making a cash payments of 4,000 PR; a further respondent paid nothing saying ' I am poor, I have no food, I didn't pay anything to the mullah' | | | | | | | gross income of 182,000 PR from 2 jeribs of pomegranates and the sale of 2 sheep. The payment to the mullah was only 2% of household his gross annual agricultural income. |
| 53 | Mian Juy | - | - | 15 | Alkozai, Achekzai, Barakzai, Hotak, Noorzai, Popalzai, Sayed, Kakar, | 1/10 of final crop | | | | | | | |
| 54 | Morgham | - | - | 15 | Mohammadzai, Baloch, Kakar, Alkozai, Alizai, Tajik, Noorzai, Hotak, | 1/10 of final crop; one respondent didn't pay anything saying ' I don't pay the mullah because I am very poor; what would I pay to the mullah?' | | | | | | | |
| 55 | Pashmul | - | - | 15 | Achekzai, Popalzai, | 1/10 of final crop; one | | Poppy grown but | | | | | The respondent who claimed to be |

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|---|--------------------|--------------------|----------|----------|--|--|--------------------|--|---------------|---------------------------------|---|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | Baloch, Noorzai, Sayed, Babar, Kakar, Alizai, Barakzai, Hotak, Ishaqzai | respondent didn't pay anything saying: 'What does the Mullah ask from a person who is poor like me?' | | no reports of tax on opium to Taliban. | | | | | poor owned 4 jeribs of land, cultivating 3 jeribs of wheat and 1 jerib of poppy. with 4 jeribs of maize in the summer. The wheat crop produced 480 man of wheat, which was almost enough to feed his family of 14 . The farmer reported selling 1 charak of opium for 20,000 PR. and receiving 40,000 PR for his maize crop. He had no other source of income. |
| 56 | Kolk e Didar | - | - | 15 | Taraki, Sayed, Popalzai, Alizai, Achekezai, Popalzai, Noorzai, Kakar, Alkozai, | 1/10 of final crop; | | | | | | | |
| 57 | Kolk e Mersenzi | -- | - | 15 | Popalzai, Barakzai, Achekezai, Sayed, Baloch, Noorzai, Alizai | 1/10 of final crop; one respondent doesn't pay as 'too poor' another reports 'I ask | | Poppy grown but no reports of tax on opium to Taliban. | | | Last year I paid 38,000 PR to the arbaki commander for them not to destroy my | | |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|---|--|--------------------|--|---------------|---------------------------------|---|---|--|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah 'Ushr' | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | ushr from other people so I can pay the mullah' | | | | | crop' (owner cultivator with 12 jeribs of land, of which 4 jeribs were poppy in 2011 and 2012) | | |
| 58 | Nalgham | - | - | 15 | Achekzai, Popalzai, Alizai, Barakzai, Noorzai, Taraki, Kakar, Ishaqzai, | 1/10 of final crop; others paid cash amount of 10,000 PR (1/21 of gross annual agricultural income); one respondent reported that he did not pay saying: 'I have drowned how is it possible to pay the mullah'; another commented that he did not pay ushr to the mullah as he was under a loan: I spent 100,000 PR on my wife, she is | | Poppy grown but no reports of tax on opium to Taliban. | | | 'Last year I paid 70,000PR to the (local) Police but I didn't get a yield as it was sprayed (Owner cultivator with 6 jeribs of land 3 jeribs of which were opium poppy in both 2011 and 2012) | | The respondent who paid 10,000 PR earned an income of 210,000 PR from the 3 jeribs of land he owned, all of which were cultivated with grapes. |

| Table 1: Payments reported by farmers in Central Helmand and Kandahar | | | | | | | | | | | | | |
|---|--------------------|--------------------|----------|----------|----------------------|-------------------|--------------------|---------------|---------------|---------------------------------|----------------------|---|-------|
| | Research Site (RS) | No. of Respondents | | | Tribes present in RS | Payment to Mullah | Payment to Taliban | | | Payment to government officials | | | NB |
| | | Nov 2011 | May 2012 | Nov 2012 | | 'Ushr' | On land | On opium crop | On wheat crop | On Land | To avoid eradication | To avoid seizure/ destruction of tubewell | |
| | | | | | | very sick' | | | | | | | |
| Total number | | 374 | 404 | 807 | | | | | | | | | 1,585 |