



A tax like any other? Rebel taxes on narcotics and war time economic order

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Abstract

The relationship between illicit drugs and war has long captured attention. While scholars and policymakers often claim that involvement in the drug industry corrupts the politics of armed groups, rebel organizations argue that involvement in the drug industry is no different than other sources of funding. Based on fieldwork across multiple sites in Colombia, we argue that involvement in the drug industry does not necessarily have a depoliticizing effect on armed groups, while at the same time, taxing drugs is not a tax like any other. Drawing on original data including internal records, focus groups, interviews and other sources, we argue that the FARC-EPs drug taxation system needs to be understood as part of a broader ‘wartime economic order.’ We demonstrate that FARC-EP involvement in the drug industry triggered a series of specific effects deriving from the industry’s illegal nature and lack of a regulatory framework. We find that the largest impact of narcotics has to do with rebel governance and wartime order. Regulating an economic activity that hundreds of thousands of people participated in helped the rebels consolidate their authority and gain legitimacy among its constituency. At the same time, the ideological and class dimensions of the rebels’ taxation system also generated resistance from rival elites.

Keywords Drugs · Taxes · FARC · Cocaine · Rebel · Colombia

Introduction

Though impossible to estimate with precision, the global trade in narcotics is believed to generate between 250 and 500 billion dollars a year making it far more lucrative than other illicit trades like arms trafficking or human smuggling (Clarke 2016). Although some insurgencies reject any connection to drugs

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(Bandula-Irvin et al. 2021), rebel groups are often integral to this trade and are involved at every stage, generating significant funds for their activities. For example, the United Nations Office on Drugs and Crime (2021) estimated that the Taliban may have earned over 100 million dollars annually from its taxation of opium production. According to the Special Inspector for Afghanistan Reconstruction (2018), these taxes accounted for 60% of the organization's revenues.

Whether the Taliban, Sendero Luminoso in Peru, the Ejército de Liberación Nacional in Colombia, Abu Sayyaf in the Philippines, or even groups operating in countries not normally associated with drug production, such as Hamas, Hezbollah, Boko Haram, Al Shabaab, the Partiya Karkerê Kurdistanê and the Liberation Tigers of Tamil Eelam, rebel groups are accused of profiting from the illicit trade in narcotics (see, e.g. Collier 2000; Makarenko 2004; Rosenthal 2008), yet little is known about how it affects their actual behaviour particularly in relation to the civilian populations they control. To explore the impact of drugs on rebel behaviour, in this paper we examine a related question, specifically, how does rebel taxation of illicit drugs affect the broader wartime order?

Recent scholarship has highlighted the ways in which rebel groups interact with other actors including the state, businesses and civilian populations to form a wartime *political* order (Staniland 2014) and *social* order (Arjona 2016b) within territories they control. Arjona (2016a: 100) provides a useful definition of order in wartime: 'Order exists when there are clear rules of conduct that both civilians and combatants follow, giving place to predictability. When such rules are not clear or are often violated, disorder emerges.' Yet while scholars have done much to advance the study of wartime order, the role of economic factors in its production remains under researched (some recent exceptions include Hoffmann et al 2016; Krauser 2020; Kubota 2020; Bandula-Irwin et al 2021; Di Cosmo et al 2021; Amiri and Jackson 2022), an oversight we address in this paper. We develop the concept of a *wartime economic order* to situate the role of drug taxation within a larger conflict political economy. To be clear, we do not claim that a wartime economic order exists outside of political and social factors. Rather, we show how these economic factors intersect and shape other political and social dynamics.

A wartime economic order refers to the economic arrangements made by armed groups within areas under their control that are predictable and structured with the primary goal of raising funds. As such, it is a central component, alongside social and political factors, in determining the legitimacy of rebel organizations' larger attempt to build a wartime order that can advance their strategic agenda. Rebels frequently engage in a wide variety of economic activities including taxation of civilians and industries, running businesses, levying fees and duties, seeking donations, as well as activities deemed illegal by the state such as kidnapping, bank robberies or involvement in the drug trade. Taxation, i.e. the extraction of rents in such a manner which is accountable and predictable, with contributors generally expecting goods in return (security, services, infrastructure, etc.), is a key technology of governance available to armed groups to establish a wartime order (Suykens 2015, Author). The outsize role of drug production in many conflict economies means that it can become the fulcrum around which the politics of insurgency rotates.



Rebels are often well attuned to the need to establish a wartime economic order. Abraham Guillén, a Spanish Civil War fighter argued that: ‘it is not enough to mobilise an army; you need to dress it, feed it, arm it’ (1980: 198, see also Guevara 1961). The way in which this is done has implications for armed actors. As Guillén observed, ‘politics determines strategy, strategy determines tactics, but politics is determined by the economy’ (Ibid, 191).

What is the relationship between armed groups, the drug trade and wartime order? In this paper, we argue that while drugs constitute a unique source of funding for an armed group, most analyses misrepresent their actual impact on a rebel organization by suggesting that it inevitably leads to a devolution of the group’s behaviour, and hence, the broader wartime order. Existing studies often isolate rebel involvement in the drug industry from the larger fiscal strategy they adopt, while also ignoring how these fiscal strategies are influenced not just by practical considerations, but also by political ideologies. Drawing on original fieldwork in Colombia, we show how armed groups’ involvement in the drug trade, primarily through taxation, led to substantive changes in the wartime order, though not necessarily for the worse, at least in relation to civilian governance. Instead, because of the illegal nature of the trade, taxation on drugs produced specific governance effects, which forced the rebels to more clearly delineate their Marxist-Leninist commitments, and adapt accordingly. Put simply, rebel involvement in the drug trade led to transformation but not devolution.

After a discussion of our research method, we introduce two existing theories on the relationship between armed groups and the narcotics trade. On one hand, analysts and policymakers frequently suggest that drugs have a uniquely destabilizing impact on a rebel group’s behaviour. On the other, the narrative favoured by rebels, suggests that drugs are no different than any other source of revenue. To resolve this debate, we examine the paradigmatic case of the *Fuerzas Armadas Revolucionarias de Colombia—Ejército del Pueblo* (FARC-EP) during the decades long war in Colombia. We proceed in two ways. First, we look at the origins of the FARC-EP’s finance system, tracing the key debates and concerns that shaped its evolution over time with a particular focus on how the group’s decision to tax the coca trade affected its behaviour in ways that go beyond the assumption that they were simply aiming to maximize revenue. Second, we compare the taxation of coca with other commodities that the rebels sought to tax, specifically, large scale mining, agribusiness and other small enterprises. This allows us to situate taxation on coca in relation to other sectors in order to discern the specific ways in which it resembles other tax practices and the ways in which it departs. We then show how the FARC-EP’s increased involvement in coca production as part of its broader funding strategy transformed the wartime order within areas it controlled.

This paper is based on ethnographic work conducted in Putumayo (Valle del Guámez; Puerto Asís), Cauca (Argelia), Tolima (Chaparral), and Cauca Valley (Pradera). We also collected data in the nearby departments of Caquetá and Meta. We chose these departments based on the following scope conditions, specifically, the long-term presence of the insurgency, the existence of large peasant communities with high levels of community-based organizing, their location in South-Western Colombia which, for decades, has been the most volatile arena of the conflict, and



that they are mixed in terms of their predominant economic activities. While some of these regions are coca producing (Putumayo and Cauca), others are not (Tolima and Cauca Valley). The divergent nature of their economies and yet, the presence of the FARC-EP in all of them, allows us to disaggregate the effects of rebel taxation mechanisms on various activities.

Fieldwork was carried out during a period of over 15 months between 2014 and 2018. Participant observation was the main research method, which included attending community meetings, deep immersion in the communities, participation in collective works, and observation of all stages of drug production; as well as other qualitative methods including focus groups and semi-structured interviews. Interviews were conducted with both community members as well as active and former combatants (see appendix 1). We complemented this fieldwork with an extensive review of available proceedings from conferences and FARC-EP meetings, where rebel leaders often discussed their fiscal policies.

Historical and theoretical context

Rebels and other non-state armed groups are well placed to profit from the drug trade as they must develop a coercive capacity to pursue their political objectives. As they are illegal by definition, they often have few qualms about resorting to activities deemed illicit by the state for funding. Involvement in drug production has long provided a steady, lucrative and relatively easy source of financing compared to the alternatives.

For example, during the early Republican Era in China, a period when contested sovereignty and warlordism reigned, taxes on opium production provided resources to belligerents on all sides: “The widespread renewal of opium cultivation resulted from political chaos and the chance for high profits. [P]rovincial warlords... financed their armies by land taxes which forced peasants to grow cash crops, of which opium was by far the most profitable” (Marshall 1976: 20). Even then, the negative relationship between drug production, armed groups and state-building was taken for granted. For example, Marshall (1976: 19) cites Garfield Huang, an anti-opium campaigner writing in 1935:

Few friends of China ever realized the important role the evil of narcotic drugs played in ruining this great nation. The constructive efforts made... to [build up] this country were nullified by the destructive influence exerted by opium and its allied drugs... In fact, opium has been the source of official corruption, civil strife, famine, banditry, poverty, military tyranny, and other kindred social and economic vices which handicap China's progress. The lack of morality, the weakening of the race and the rapid increase of various social evils can... be traced back to their source in opium.

While examples of insurgencies engaged in drug taxation abound, little is agreed about how this affects the behaviour of the armed group itself, especially when it comes to the treatment of civilians. There are two major approaches to rebels' involvement in the drug trade. The first, common in the policy and media worlds,



views drugs and armed groups as a particularly combustible combination with a negative impact on wartime order and state-building, as the Chinese example shows.

These accounts often argue that rebel groups that get involved in drug production and trafficking are transformed, degrading from politically oriented rebellions to little more than narco-terrorists. Drugs are presumed to instigate a devolution of a group's politics with negative effects on civilian governance and the broader wartime order. A stronger variant of this argument suggests that armed groups involved in the drug trade are merely criminal groups masking their economic objectives in political rhetoric (Collier 2000). A weaker variant acknowledges the line between criminal and political groups, but suggests that when a rebel group enters the drug trade, it undergoes a process of devolution both in regards to its ideological beliefs as well as its treatment of civilian populations (Weinstein 2006).

Both versions rely on the assumption that once groups get involved in the narcotics trade, they no longer require support from local civilians for their financial sustenance, transforming them into little more than illegitimate criminal gangs. Groups involved with the drug trade are frequently denounced as 'Mafia,' 'Narcos' and even 'terrorists' – what has been termed the 'rebels-turned-narcos' premise (Gutiérrez and Thomson, 2021).

In contrast, rebel groups frequently reject any notion that involvement in the drug trade affects their political views and behaviour, or downplay their significance. As one FARC-EP commander, told us, taxation on narcotics is 'a tax like any other.' He continued: 'you see, the same we tax oil companies or cattle ranchers, we tax cocaine production.'¹ Theories of state formation developed by Charles Tilly (1985) and others, similarly, suggest that the specific commodity matters less than the mechanisms triggered by rebels' extractive practices and the institutions that come into being as a result. This approach views drugs as no different than any other commodity and avoids the moralistic and normative dimensions of the first approach. Indeed, Tilly highlights how the state is always invested in strategically defining criminality and morality in order to control rival actors even as it engages in these same actions, particularly violence, in order to gain power in the first place.²

These differing interpretations of the impact of drugs on armed groups reflect strategic battles between states, rebels and non-state actors. They also reflect the specific role that drugs occupy in the popular imagination and how belligerents in a conflict attempt to navigate around it. Specifically, while attitudes are shifting around the globe, decades of the U.S.-led Global War on Drugs have conditioned many to assign a uniquely nefarious position to any organization that seeks to profit from the narcotics trade. As such, belligerents on both sides of a conflict are incentivized to

¹ Interview, Manuel, 48th Front, 04/06/17.

² According to Tilly, in Western Europe, from the late Middle Ages, power holders made war against one another. To fund their efforts, they had to extract resources from populations under their control, and borrow from bourgeois lenders. This strengthened centralization and the bureaucratic machinery of states, in a process which included war-making, extraction and capital accumulation, leading, inadvertently to statemaking. Specifically, the role of extraction was to bring 'fiscal and accounting structures into being', Tilly (1985, 181).



manipulate these sentiments to either play up their presumed tainting effect, in the case of states, or to dismiss them as irrelevant, in the case of rebel groups.

We do not seek to adjudicate the moral dimensions of drug use. Yet an empirical question remains: What impact does involvement in the drug trade have on the actual behaviour of rebel organizations and the larger wartime order of which it is an essential component?

We argue that drug taxes have specific effects on rebels' governance practices. They are an integral part of the rebel financing system that needs to be understood in its totality as a wartime economic order. By situating rebel taxation of drugs alongside other practices and mechanisms directed towards funding the war, we are able to disentangle their specific effects on the broader wartime order.

Financing the rebellion: a Leninist approach

Colombia has spent most of its Republican history living with political violence. The current conflict has its origins in the bipartisan conflict of the 1940s which pitted liberals against conservatives throughout the countryside. The conflict is rooted in cleavages within the political system, most importantly, in agrarian patterns of contestation to land-grabbing and dispossession (LeGrand 1986; Palacios 2012; Gutiérrez 2015). The communists formed their own self-defence groups to protect peasant communities, first, from conservative violence, and after their relations became strained in the early 1950s, from liberal violence too. These communist guerrillas were the germ of what would become the FARC-EP (Pizarro 1991).

Colombia is the largest producer of cocaine accounting for around 70% of the supply available globally (UNODC 2019). Cocaine has traditionally been produced in areas under the influence or direct control of the FARC-EP, particularly in the south, but also in pockets of the center and the north. These areas are peripheral regions where the peasant smallholder economy is predominant and state services are lacking. The FARC-EP found its backbone in these rural areas, recruiting most of its fighters from the peasant population which they ruled through an elaborate governance system.

Most scholars acknowledge the popular character of the FARC-EP, at least at its origins. But it is common to view its trajectory as one of permanent decay following its embrace of the coca economy, a relationship often framed as causal, i.e. selling coca led directly to a deterioration in its relations with civilians.

...[the FARC-EP] was originally founded in 1964 to protect rural peasants from the harsh policies of large landowners and provide them with education in exchange for food and supplies. Over time it evolved into an international organization that now controls the drug trade in Colombia and displays little or no concern for the peasants it once vowed to protect (Cunningham et al. 2013: 477).

Undoubtedly, coca is central to the organization's finances. Sustaining a rebellion across decades in a vast, remote region is expensive: 'a machine-gun costs around \$18 million pesos [€5118]. A stick of Pentolite is about \$300,000 [€85],



...to organise an ambush, you need some 50 Pentolite sticks, so we are talking of about \$11 million [€3127]! Each shot of an AK costs about \$6000 [€1.7] or \$7000 [€2].³ In addition, there is a need to provide combatants with clothing, hygiene and medical products, contraceptives for women, daily meals, and the cost of propaganda. The FARC-EP could only engage in a protracted rebellion while, at the same time, developing a civilian governance system that encompassed institution-building, protection and enforcement activities, dispute adjudication, and investment in basic infrastructure because of an efficient system of extraction and management of resources. All FARC-EP Fronts had units specialized in extractive and fund-raising activities, such as the ‘Cajamarca’ unit of the 21st Front, which specialized in ‘big jobs,’ where the combatant quoted above served.

By the early 1980s, the FARC-EP experienced unprecedented growth for a variety of reasons including the repressive turn of the government with the National Security Law of 1978, the escalation of popular struggles epitomized in the 1977 National Civil Strike, the example provided by the Sandinistas in Nicaragua in 1979, and the crackdown of the agrarian movement of the 1970s (Author). While in 1982 there were 16 Fronts, by 1983 there were 25 (FARC-EP 1983). As the FARC-EP’s footprint expanded, increasing its fundraising capacity became critical. The organization first addressed their desire to increase revenues at their seventh conference in May 1982, particularly because of the need to buy more weapons.

Who would pay for the costs of the expanding insurgent organization? The FARC-EP was a class-based movement with a social base of support dominated by smallholding peasantry. As such, the funding system put in place by the FARC-EP reflected its class composition. Fundraising was targeted towards those social sectors and classes other than peasants, who were largely exempted from making economic contributions. In this sense—not taxing the class which constituted their social base of support—they behaved like other class-based insurgencies (Suykens 2015; Wickham-Crowley 2015).

As the conflict escalated, the FARC-EP worked to develop a financial approach that would shore up its support among the peasantry. Towards this end, rebel leaders developed a ‘Leninist’ financial model, that emphasized centralization, equality, discipline, and a version of collectivism associated with certain class values—the so-called ‘proletarian line.’ Based on Lenin’s classic 1901 work ‘What is to be done?’ (1978), a centralized and disciplined vanguard party would lead the masses to seize power. This was explicitly contrasted to a Liberal model, which emphasized individualism (as opposed to class politics) and lax discipline that, in the rebels’ opinion, led to economic waste and internal differentiation (Sandoval 2020; Graaff 2021). Even as conditions forced them to apply forms of decentralization, the FARC-EP insisted on discipline, equality, collectivism and strong supervision over the decentralized structure.

This Marxist-Leninist approach was reinforced by the long historical relationship between the FARC-EP and the Colombian Communist Party (Pizarro 1991).

³ Interview, Donald Ferreira, 21st Front, 25/06/17. All currency conversions were done with the 2018 exchange rate.



Although the FARC-EP received no direct support from the Soviet Union, many of their top commanders studied there through their previous participation in the Communist Party (Graaff 2021). The proletarian character of their financial policy reflected these ideological commitments.

In Article 2 of their statutes, rebel leaders claimed that ‘the FARC-EP apply the fundamental principles of Marxist-Leninism to the reality of Colombia’ (FARC-EP, 7). In the words of the late FARC-EP commander Iván Ríos:

We embrace Marxism, but not dogmatically... Lenin made valuable contributions to the practice of the revolutionary party or organizations so it can lead society towards change... such as democratic centralism, the application of dialectics, and organizational methodology (Ferro and Uribe 2002, 122-123).

Class in the FARC-EP’s discourse and practice was not only about the sources of funding. It also shaped the logic governing the finance system, as elaborated upon during a rebel plenary in 1985:

Every military plan depends on our financial policy... If obtaining funds and their investment is such a vital task, then we need to reconcile it with our communist principles.⁴ But a thorough analysis of our conduct on finances, will lead everyone in this plenary to recognize that there is a liberal criterion of lavish spending, of irresponsibility on this aspect of our work, the constant violation of our budgets, the particular or semi-particular investments done by the General Staff of our Fronts, without the approval of the National Secretariat... Currently, the norm is budget overspending... and it has become the norm and a matter of principle that money evaporates through this liberal debauchery (FARC-EP 1985).

This critique of the ‘liberal’ expenditure and mismanagement of funds had been made some years before the plenary was held. Until 1985, Fronts had the autonomy to develop their own fundraising mechanisms and invest their own resources. This led to a number of decisions that were questioned at the 7th conference (1982) and subsequent plenaries:

...the conference ordered to stop investments, in the sense of small businesses... which are not within budget. However, some Fronts invested in pharmacies, hotels, houses; they made big investments in cars... This plenary has a duty to restore the principles... of our guerrilla movement, and to stop spending and investing beyond their budgets, thus stressing the true proletarian character of our financial policy (FARC-EP 1983).

Expenditures, from now on, were to be done according to ‘proletarian’ lines, as opposed to what was referred to internally as a ‘Dance of the millions’ policy of irresponsible spending (Ibid). This meant deep changes to the organization’s structure leading to a process of centralization over the fiscal strategy. This

⁴ For the FARC-EP, as is typical of Marxist-Leninist movements, class and ideology are collapsed; thus the proletarian line is necessarily communist while the liberal line, is necessarily bourgeois.



was deemed necessary as the FARC-EP explored the possibility of new funding sources, including drug taxation, that because of their profitability, could have disastrous consequences without sufficient discipline:

We also have to study the centralization of our finances... finances are part and parcel of general plans and they have only one direction given by the Central General Staff. It is this body which administers finances according to the budget, in order to stop this liberalism of our finances, and to correct the unjust situation by which some Fronts enjoy the privilege of spending without any limits.. other Fronts lack resources and the guerrillas suffer from hunger and want (FARC-EP 1985).

The opposition to 'liberal' practices within the FARC-EP goes back to the formation of Communist self-defence groups in the 1950s. At the time, Communists clashed with Liberal guerrillas over issues of discipline and appropriation of weapons or booty (Alape 2004; Pizarro 1991). The Communists were more centralized, disciplined and had a collectivist ethos within their ranks in contrast to the Liberals. Communist commanders were prohibited from accumulating personal wealth, for instance. As this served as an early differentiation mark for the early FARC leadership from Liberal rivals, accusations of 'liberalism' in the management of finances had a strong impact and facilitated the centralization of fiscal matters.

Thereafter, consistent with the Leninist model, all resources extracted by each unit had to go to the central command to be redistributed, giving back to each Front as much as necessary for them to function, irrespective of its extractive capacities (FARC-EP 1985; Ferro and Uribe 2002). This reform was implemented with the explicit objective of preventing some Fronts from becoming richer than others, thereby avoiding conflict within the organization. Nonetheless, three years later, there were still large disparities between Fronts that needed to be addressed: 'Some Fronts manage their finances with a bourgeois spirit, not a proletarian one, which causes enormous damage to a revolutionary movement such as ours' (FARC-EP 1987).

As a response, the leadership decided to create finance commissions for every Front and another commission to regulate expenses according to a master budget. Still, two years after this agreement, many Fronts lacked finance commissions. In April 1993, during their eighth conference, the organization announced the creation of 'Blocs' as structures organizing five or more Fronts at a regional level (FARC-EP 1993). The primary responsibility over funding and budgets was passed to the Blocs, a step that would prove crucial in order to deal with the disruptions that took place during the 2000s.

In 2000, the US funded counter-narcotics-cum-counterinsurgent strategy called 'Plan Colombia' launched with the support of Colombia's military (Rojas 2015; Tate 2015; Lindsay-Poland 2018). A wide-ranging effort that combined military aid with statebuilding, Plan Colombia made it difficult for the National Secretariat to keep in regular contact with all the Fronts. A massive increase in military presence in conflict regions combined with aerial bombardments made guerrilla movements particularly vulnerable. It also triggered a veritable revolution in Colombian



military intelligence that disrupted communications within the rebel organization. As a result, maintaining centralized control over finances became more challenging.

Even as conditions forced the rebellion to adopt decentralization as battlefield conditions shifted, the FARC-EP insisted on discipline, equality, collectivism and strong supervision over the decentralized structure. Taxation was only one aspect of this broader wartime economic order, but, as we shall see, it was a central part that reflected their ideological commitments.

Coca, resistance and the evolution of the tax system

After its seventh conference held in 1982, the organization began to implement the Leninist model with broad effects on the larger wartime order as resistance coalesced to the proposed reforms. The conference ratified the policy that contributions should be extracted from the ‘enemies of the revolution,’ specifically landlords and the mafia, and only after careful intelligence so as not ‘to blunder on such a delicate matter’ (FARC-EP 1983).

Still, blunders did happen. In the Plenary of October 1983, the leadership analysed the situation of the Middle Magdalena region⁵ where counterrevolutionary militias, funded by landlords and cattle-ranchers with the support of the army, were on the rise. The FARC-EP leadership acknowledged that this was ‘facilitated by a mistaken policy practiced by the Fronts in the area’ in which ‘[local commanders] developed an *indiscriminate* offensive of retentions [kidnappings], taking hold of medium and small cattle-ranchers’ that ‘fueled resentment’ (FARC-EP 1983).

These actions spurred resistance, unifying various classes in the region against the FARC-EP. One commander, Ramón Once, claimed that he discussed this problem with the General Staff, telling them that many cattle-ranchers abandoned the area and were not allowed to reclaim their cattle. According to Once, the leadership responded, ‘Stop this policy now! This is a serious mistake.’ However, he suggested that this advice was inadequate as death-squads had already emerged to challenge the group’s hold on power.⁶

Recognizing the risk of diminished popular support among its preferred peasant constituency, the rebellion doubled down. In response, the leadership created finance commissions for every Front and another commission to regulate the expenses of each Front according to a master budget. Still, two years after this agreement, many Fronts lacked finance commissions. In April 1993, during the 8th Conference, the organization announced the creation of ‘Blocs’ as structures organizing five or more Fronts at a regional level (FARC-EP 1993).

At the same time, it focused its emerging taxation regime and other extractive practices on large scale cattle-ranchers and both licit and illicit entrepreneurs. Rebel leaders decided to implement a ‘peace tax’ of 10% on the profits of large

⁵ A lowland region between the departments of Antioquia, Bolívar and Santander.

⁶ Ibid. Shortly after, Ramón Once, robbed a large sum of money from the rebels’ coffers before defecting to the right-wing death-squads (Interview, former member of the Magdalena Medio paramilitary, 22/6/20).



corporations located within rebel territory. This taxation system was formally inscribed by Law 002 of the FARC-EP decreed on March 1st, 2000. The new tax policy discriminated according to income, with the hope of avoiding a negative reaction from the organization's social base of support, the smallholding peasantry:

...we reiterate the class criterion of the financial retention [kidnappings], as a contribution of the rich to the struggles of the people whenever they decline to give it voluntarily, while at the same time they fund the anti-popular warfare of the state through their taxes. This contribution has to be given by everyone with assets above ONE MILLION DOLLARS (FARC-EP 2000, emphasis in original).

According to the rebels, funds 'coming from the voluntary contributions that countless compatriots give to us, and those originating from our own investments, are insufficient to cover the needs' of the revolutionary struggle.' Therefore, they decided to 'collect the PEACE tax to those natural or legal persons whose patrimony exceeds one million USA dollars.' Individuals subject to the peace tax who did not contribute after the first call would be fined on top of the 10% tax. Anyone who continued to shirk was punished further: 'Those who do not comply with this requirement, will be detained. Their liberation will depend on the payment of a sum to be determined' (Law 002 FARC-EP 2000).

The rebels recognized that their policy of ransom against cattle-ranchers should not last because it was 'repugnant' and 'anti-political' and brought 'discredit' to the guerrillas (FARC-EP 1983). Still, 'retentions' continued against entrepreneurs who refused to pay. Individuals who did not comply could be kidnapped or their facilities attacked. Most cadre we interviewed were okay with attacks against infrastructure. But kidnappings, which came to an end by order of the Secretariat of the FARC-EP in 2012, were resented by low level cadre who actually enforced the policy: 'We know that kidnapping is inhumane, but we had to do this in the course of the war. Having to hold someone until they pay is awful, but we had no other way to make them pay.'⁷

As kidnappings were targeted mostly at elites, they received more attention from the media and government institutions. Right-wing paramilitaries, with the support or connivance of the army, responded by attacking marginalized and impoverished sectors of society with 'social cleansings,' forced disappearances, and displacement, usually on a much larger scale (Tate 2007). But the worst damage to the organization resulted from the escalation of conflict. Taxation and retention of elites generated animosity against the FARC-EP from drug cartels and cattle-ranchers who entered into a marriage of convenience and began funding the right-wing paramilitary killing machine (Medina 1990; Hristov 2009; Gutiérrez and Vargas 2017).

In 2009, the financial system was decentralized again but under the strong supervision of central bodies, *Estado Mayor de Bloque*, *Estado Mayor Central* and *Secretariado del Estado Mayor Central* (Bloc General Staff, Central General Staff and

⁷ Interview, Germán Ballesteros, Gabriel Galviz Flying Column, 16/07/17.



Secretariat of the Central General Staff).⁸ Under this new structure, each Front was required to send a percentage of their income to the General Staff of its respective Bloc after calculating the budget needed to operate for a period of three months. This money was then sent to the Bloc's General Staff to be, in the words of one insider, 'redistributed for propaganda, radio stations, and particularly for the Party [i.e., PC3, the Clandestine Communist Party of the FARC-EP]. We needed to get uniforms, food, drugs' (Ibid). The ability to effectively collect resources was crucial to carry on all the activities linked to the rebellion, from fighting to governance in their areas of control. But this discipline and collectivist ethos was critical to avoid the degeneration of the FARC-EP into a 'greedy' armed group (i.e., Collier 2000; Weinstein 2006), particularly since the organization was developing an effective fund-raising capacity across a number of economic activities in the territories it controlled, as we will discuss in the next section.

The taxation system: more than just coca

Armed groups rarely limit themselves to a single source of revenue and the FARC-EP was no exception. Instead, it moved frequently between different sources as previously lucrative channels shut down or new opportunities emerged. Indeed, being flexible with revenue sources is a key condition for the long-term viability of any armed group (Author). Coca, regardless of the attention it attracted, was not the only source of funding for the rebellion. The FARC-EP had properties, businesses, and a number of other sources to generate funds.

During the peace process (2012–2016), the organization provided an inventory detailing its assets including 241,000 hectares of land distributed in 606 estates, 18 farms and 2 plots, plus other forms of property. In addition, the group declared that it possessed 20,672 cows, 23 buffaloes, 32 sheep, and 597 horses and mules, according to one report.⁹ In the words of one former commander from Putumayo,

We always had agricultural production, cattle, small workshops for tools, small enterprises, transport... We sowed up to 1,000 hectares of maize. We had a basic sugar plant (*trapiche*). Each month, we produced up to 500 tons of unrefined whole sugar (*panela*) in Piñuña Negro and in Puerto Bello.¹⁰

These economic activities together with ad hoc forms of funding such as bank robberies, represented an important part of the rebels' revenue. These activities were also the subject of considerable debate in their plenaries:

The financial activity of our political movement needs to have a broad vision to involve as many people as possible... We need to start with a plan contemplating donations, businesses, and a national raffle with attractive prizes at an

⁸ Interview, Ferreira.

⁹ The report can be consulted at <http://static.iris.net.co/semana/upload/documents/semovientes.pdf> and <http://static.iris.net.co/semana/upload/documents/bienes-inmuebles-1.pdf> (last accessed 10/09/18).

¹⁰ Interview, Manuel.



affordable price to middle-classes. Also we have to organize festivals, collectives, *mingas* [collective works] and other activities (FARC-EP 1985).

Taxation, though far from a unique method of revenue generation, had the decisive advantage of being constant and predictable, and less risky than the bank robberies in rural towns that were common until the 1990s. The funds obtained through the so-called ‘peace contribution,’ were divided into three: a third was invested into the communities, another third went to the political wing of the rebels (the PC3), and the remainder was directed to the armed wing.¹¹

The FARC-EP adapted its financing scheme to the characteristics of each region, collecting taxes from various activities depending on the local economy. In Tolima, the bulk of their revenues came from taxing rice planters who paid in cash or kind. In the Cauca Valley, the FARC-EP extracted resources from the sugar industry: ‘sometimes the managers of sugar-cane plantations... gave us 100 pairs of boots, camouflaged clothes, or drugs, anything that could be useful towards the revolution...’¹² In Putumayo, the rebels exacted the ‘peace tax’ from oil companies, while also demanding socially oriented investments (construction of community halls, roads, and other infrastructure, as well as labour schemes and provision of some services) from them: ‘our laws apply to those who earn over U\$ 1 million, they should contribute 5%.’¹³ In the flatlands of the valleys, the organization taxed cattle-ranchers, a sector of the elites that supported counter-insurgent paramilitary groups (Gutiérrez and Vargas 2017). In Putumayo, only those with more than 50 cows were taxed, but this was flexible depending on the region.

In coca-producing regions, such as Cauca or Putumayo, the FARC-EP engaged in taxation of the cocaine industry. In some regions, they also taxed marijuana and poppies,¹⁴ though our observations were limited to coca. Commanders we spoke with claimed that at the Bloc level, taxation was rarely more than 60% of funds collected, even in those regions with high levels of coca production. In some Blocs it was likely less than 20%.¹⁵ Taxes were levied on the processed product, whether as base paste or as crystals. The specific amount varied from region to region: in Argeilia, Cauca, they collected \$1200 [€0.35] per gram from the trafficker (*comisionista*)¹⁶ in Maravélez, Putumayo, it was €1000 [€0.28]; and in Cartagena de Chairá, Caquetá, it was \$1500 [€0.42]. In the area of operations of the 48th Front in Putumayo, ‘the mafia had to pay...a minimum tax of \$100,000 [€28.4], or sometimes \$150,000 [€42] per kilo of coca base,’ according to one commander.¹⁷ In parts of

¹¹ Interview, Manuel.

¹² Interview, Ballesteros.

¹³ Interview, Manuel.

¹⁴ Most marihuana is produced in Cauca and parts of the Caribbean. Poppies had a boom in Colombia in the 1990s, particularly in Tolima and Nariño, although nowadays production of this crop is negligible.

¹⁵ Interview, Commander of the Eastern Bloc, 19/06/20.

¹⁶ *Comisionista* is the person who buys paste from the farmer and then sells to the crystallising facilities.

¹⁷ Interview, Manuel.



Puerto Leguízamo, Putumayo, the FARC-EP did not charge *gramaje*, but instead bought coca leaves directly to sell to processors.

Gramaje was not the only form of tax levied on the coca industry. In Argelia, Cauca, there were so-called laboratories (*laboratorios*) that processed the coca leaf into base paste as well as crystallizing facilities (*cocinas*). The former, mostly controlled by small farmers, were required to pay a low inscription fee of \$200,000 [€57] though this was removed in later years. In contrast, crystallizing facilities, which were mostly controlled by drug cartels, had to pay \$15,000,000 [€4270] to start, and then an additional \$150,000 [€42] per kilo of processed base paste.

Drugs were not the only illicit activity taxed by the FARC-EP. The organization was also engaged in taxation on illegal mining operations and smuggling. In Putumayo, diesel smuggled from Ecuador was taxed.

Regardless of the region or nature of the economic activity, this taxation system reflected the FARC-EP's class-based politics. As a general rule, the burden of taxation was passed to the better off layers of society. Peasant smallholders were largely exempted from extraction as stipulated in Law 002. Local shopkeepers were taxed only on occasion. In Marquetalia, Tolima, in the 1960s, the Communist guerrillas had a tax on the tobacco and alcohol trades only (Maullin 1973). In Caquetá in the 1980s, the FARC-EP paid teachers their salary through a beer tax (CNMH 2014). More recently, it was expected that owners of small businesses would decide themselves how much they would give to the 'cause.'

In La Marina, Tolima, according to one informant, 'a contribution [was expected] from those who had the most. It was done once a year... those who sold beef and other products. This is a very poor region, so the contribution typically was \$1,000,000 [€300], \$700,000 [€210], \$500,000 [€150], or whatever people could give.' In Argelia, Cauca, the shopkeepers were expected to give a donation: 'Some shopkeepers also have been taxed, but not all, only those who earn more than US\$1 million dollars... Most of them, the vast majority, do it willingly.'¹⁸ In Puerto Bello (Putumayo), local shopkeepers had to give an amount they determined, while outsiders were taxed by the kilo depending on the product. As contributions were expected from an actor with a significant coercive capacity, it is fair to question how voluntary these contributions were. However, the FARC-EP was also a client for local shopkeepers, buying all sorts of goods, so in many cases, a genuinely symbiotic relationship existed.

Coca cultivators, like other smallholders, were exempted from taxation though they were expected to donate in line with the 'mass finance' policy discussed at the 7th Conference (1982). In practice, many cultivators never paid, which the leadership clearly tolerated. This was made apparent early on; in 1982, the leadership chastised the commander of the 3rd Front (in Caquetá), Argemiro:

Imposing on coca cultivators a certain tax which he calls *gramaje*, a tax of \$80 which they have to pay to the FARC for each gram of semi-processed cocaine... When the 3rd Front was split into more fronts [*desdoblamiento*]

¹⁸ Interview, Si-02-Ca-m, 01/04/2016.



we talked about funding this process with marihuana and coca, but we clarified that those who should contribute to our movement were the export traders... But Argemiro thought it best to exact money from poor cultivators, thus favouring the big export mafias. Moreover, this comrade took his relationships to such a degree that they conflict with the morals and conduct of a revolutionary and, above all, a communist (FARC-EP 1982).

In that same conference, the taxation of medium or small cultivators was unequivocally repudiated. However, similar situations kept recurring and a commission was created to stop taxation of *cocalero* smallholders altogether (FARC-EP 1987). Even as late as the 1990s, according to our fieldwork, in regions such as Puerto Bello, Putumayo, cultivators had to pay a monthly tax of \$50,000 [€14] for each hectare of coca (a tax that was only abolished after the mass fumigations of the late 1990s), or in Argelia, Cauca, where \$500 [€0.15] was charged per *arroba* [11.3 kilos] of coca leaves collected.

By the 2000s, however, taxation of smallholders had come to an end. This was facilitated by the FARC-EP stating that, ‘we will unify the taxation of the *maracachafa*,’ a slang for marijuana, but generally referring to drugs, ‘On this activity, there will be a national coordination and all of the units will have to keep the Secretariat permanently updated about how much has been collected’ (FARC-EP 2000). Exempting the peasantry gave the organization credibility and reinforced its legitimacy among smallholders and particularly among the *cocaleros*, especially in comparison to the animosity it faced from taxable elites.

As mentioned, the policy for MNCs set out in the resolutions of the 8th Conference and Law 002 was to demand 10% of their profits as tax, as well as discussing with them the social impact of their projects. But despite the policy and the insistence off Manuel Marulanda, the FARC-EP leader who died in 2008, it was rarely followed. Instead, the ‘peace contribution’ could be negotiated. In the words of a FARC-EP commander, ‘...we can’t damage the company. We look for an agreement.’¹⁹ How businesses paid their contributions was also flexible: ‘Sometimes people gave us money, sometimes they paid in kind. Sometimes, they paid us with food, ammo, or boots, depending on our needs. Sometimes people gave us donations. Sometimes they gave you only half of what you requested.’²⁰ In El Tigre, Putumayo, shopkeepers ‘can pay a monthly voluntary tax, they are free to pay as much as they want...those who have a bigger business, have a fixed rate, but if they can’t pay it once, then they do discounts, but they have to pay something in any case.’²¹ However, above a certain income threshold, everyone was expected to contribute. Business owners could discuss the timing and the modality of the payment—even how many instalments—but they were expected to pay.

Though taxes discriminated by class and were adapted to local economies, taxation on illegal economies created specific effects. Because of their illegal nature,

¹⁹ Interview, Manuel.

²⁰ Interview, Ballesteros.

²¹ Interview, M-01-Pu-f, 22/06/15.



they were unregulated by the state and therefore, the FARC-EP had to develop and maintain a system to regulate the drug trade. This was highlighted as early as 1982, with the reprimand against Commander Argemiro for creating an unauthorized regulatory framework for coca cultivators. Rebel leaders worked to regulate coca prices and in many cases, such as Putumayo, they also regulated the purchase of base paste by the cartels. As a result, the rebels shaped how coca was bought and sold. When disagreements about prices with the cartels occurred, the rebels could stop the flow of coca, but this would create its own complications with their supporters (Gutiérrez and Thomson, 2021). Their regulating role was not limited to prices: in Putumayo, and other areas the rebellion controlled in the South and East, it had a policy stating that no farm could have more than a third of its area cultivated with coca –the other two thirds being left for forest and edible crops, respectively. This policy had been in place since the 1980s throughout Guaviare, but also in Meta, Caquetá and Putumayo (Molano 1987).

In other places, such as Argelia, smallholdings (of half a hectare usually) made such a policy difficult to implement. Still, the FARC-EP regulated how coca profits were invested back into the community: building schools, roads, bridges and leisure infrastructure. *Cocalero* communities largely accepted the FARC-EP's role as regulators, according to our informants: 'The FARC are no drug-traffickers... They control the trade in base paste in the region... If they didn't do that, the right-wing paramilitaries would come into our territory.'²²

Ultimately, while in most economic activities the organization did intervene in limited ways, whether regulating wages or demanding investment in communities from legal companies, in the illicit economies such as coca, they regulated the whole activity, which reinforced their governance practices and boosted their local support.

Wartime economic orders and taxation

The FARC-EP case provides insights into the wartime economic order in Colombia—the way in which a wide scope of economic arrangements was used in order to fund the rebels' war effort and maintain order. These economic arrangements reflected the class composition and the nature of the economic activities within specific regions. But they also reflected the ideological commitments of the rebels, and in particular, their own understanding of Marxist-Leninism through some of its basic tenets: the role assigned to the vanguard party, centralization, discipline, equality and collectivism within the ranks (Ferro and Uribe 2002; Graaff 2021).

These economic arrangements included ad hoc mechanisms as well as more structured extractive efforts such as taxation. The taxation system that emerged was clearly defined and targeted towards wealthier segments of the population, including corporations, landlords, cattle-ranchers, and, to a lesser degree, better-off layers of the lower classes, such as shopkeepers and occasionally even teachers. As such, it resembled a proper taxation system rather than mere extortion (Rangel 2000). Even

²² Interview, PB-01-Pu-m, 26/09/15.



as it became more regularized over time, it was never rigid and the rebels remained flexible and open to negotiation, as is common with state forms of taxation. Still, among more affluent sectors of society—those who were targeted by the taxation system—it generated strong hostility, which would prove disastrous as paramilitary violence was unleashed against rebel-controlled regions.

In contrast and in line with their professed ideological commitments and social bases of support, peasants and other sectors of the poor were exempt from paying taxes, though on rare occasions coca farmers had to pay contributions per hectare of coca. By exempting the peasantry, rebel leaders hoped to cement their support, or at least their tolerance, towards the FARC-EP.

Still tensions could emerge within the rebellion's base of support. It was a constant challenge to balance the need to fund the expanding rebellion through taxes on corporations and drug producers while at the same time developing a political discourse that emphasized the group's class politics. Taxation of MNCs occasionally created tensions with some communities that opposed extractive projects, even as the FARC-EP had a financial incentive in letting a project go ahead. A woman from Caquetá shared her perspective on one:

I know that in San Vicente they received \$6,000,000,000 [from an oil company] and told the people to be quiet, and they even told the leaders not to dare to protest against the oil exploration. And then they fuck it up (*ahí la cagan*). It is too much of a contradiction...they shouldn't mess around with the people and their right to mobilize. ²³

Eventually, the FARC-EP reversed their decision as the community did not accept an arrangement of this kind.

In Maravélez, Putumayo, a peasant informant provided an insightful analysis:

...in war sometimes strange alliances happen. That has happened with the oil companies. We have risked our skin fighting these companies, we talked to the people and explained to them that this is wrong and that we won't accept any more oil exploitation in a peasant region. But the next day the FARC come, they receive a bit of money from the company, they reach an agreement, and ...they let them go ahead... We say, how come one day you tell us we should oppose the oil and multinational companies, but then, if they give you the moolah, they are ok. ²⁴

While taxes on corporations do not depart substantially from patterns observed with state taxation, taxes on narcotics were different. Taxes on coca in particular provided a substantial source of revenue for the FARC-EP, providing necessary resources to fund its expansion from the 1980s on (Ferro and Uribe 2002; CNMH 2014). Among other things, it gave the organization a stable source of income that did not pose as many risks as other sources of funding such as bank raids. None of these benefits would have been possible had the FARC-EP lacked organizational

²³ Interview, SV-01-Cq-f, 10/05/16.

²⁴ Interview, M-01-Pu-f..



and ideological cohesion. Still, coca was only one source of income in the wartime economic order. As such, coca, *on its own*, explains little about the expansion of the rebel movement.

In contrast to the rebels' own narrative, however, taxes on coca were not a 'tax like any other.' The drug industry required more extensive governance interventions by the FARC-EP that dramatically altered its relationship with coca-producing communities. Its illegality meant that the group had to put in place safeguards to protect producers from both national and international crackdowns. It also spurred numerous regulations to ensure that the inherently volatile commodity did not produce disorder within its areas of operations. Recognizing the importance of building popular support and ensuring order, rebel leaders worked to maintain organizational cohesion and discipline within their ranks. Acts of corruption or embezzlement were rare and severely punished when they took place. FARC-EP commanders as well as rank and file members were unable to accumulate wealth due to a collectivist logic derived from its Communist roots—everything belonged to everyone, there were no personal possessions. The rebels even stressed their differences with the mafias in aesthetic terms. A Plenary in 1987 banned FARC-EP members from wearing rings, necklaces, gold decorations, or any other piece of jewellery that made them look like *narcos*.

The coca trade's lucrative nature also produced distinct governance effects. Strategically, it provided the FARC-EP the resources to shore up its social base of support among the peasantry which the organization defined as its core constituency. Coca taxes guaranteed the rebels a steady source of revenue, while also providing the means to engage in redistributive practices. As testified by both FARC-EP leaders and community members we interviewed, 50% of the revenues from coca went back to the community.

Regarding the broader wartime order, taxation helped to regulate an illegal industry which had been defined by brutal violence and exploitation of the peasants by cocaine entrepreneurs (Molano 1987). Treating taxation as a regulatory mechanism as much as a fundraising tool allowed them to build their legitimacy and establish order in these regions. This governance dimension was perhaps the most important aspect of the organization's involvement in this industry, potentially even more so than the economic benefits.²⁵

Conclusion

In contrast to both existing narratives on the relationship between narcotics and wartime order, we show that participation in the drug economy does not require a rebel group to abandon its political commitments, and in fact, can even bolster them. Yet this does not mean that they were no different than any other tax, as rebel leaders

²⁵ To be sure, the FARC-EP did regulate other economic activities as well. For instance, in Putumayo they were involved in the regulation of the dairy industry, particularly in relation to the working conditions of laborers.



often suggested. Rather, we document how the decision to tax coca production produced specific effects, generating both resentments that required additional efforts to deal with new, armed challengers, as well as resources that were necessarily deployed towards those sectors the organization determined as its core constituency. In this way, involvement in the coca trade sharpened the contradictions facing the insurgent group, forcing them to more clearly delineate both their rivals and their constituents, and adapt accordingly.

Why were taxes on narcotics different to other economic activities in terms of the governance effects they produced? Our argument is not about coca or drugs per se, but rather, on the taxation of illegal economic activities. Taxation on illicit and licit economies may be divergent in terms of their governance effects because illicit economies are often viewed as a threat by the state, and treated as such. States may engage in direct and indirect measures to crackdown on such activities, as was the case in Colombia. Illicit economies also invite rival violent actors that can pose substantive threats to the viability of an insurgency. As such, involvement in the drug industry requires more extensive governance including the setting up of a novel regulatory framework by the rebels, enforcement to keep competitors at bay, and considerable resources to ensure that it functions as intended. In this way, taxation of illicit economies is more likely to produce governance-making effects as compared to other (licit) economic activities an insurgent group may engage in.

Situating the issue of taxation of illegal drugs into the broader concept of wartime economic order, highlights the importance of the class dynamics of the conflict, as well as other political-ideological matters such as how to approach the class question, as well as how to structure finances within the organization, levels of discipline, and margins for personal profit. This approach, therefore, unlike other political economy approaches that dismiss politics or ideology, considers the economic arrangements of conflicts from the perspective of their intersections with other political and social dynamics.

Future research should highlight the causes and mechanisms through which illicit economies produce either governance making or governance breaking effects. Under what conditions will irregular armed groups, rebels or non-state groups deviate from their political commitments and become a profit-making machine? How do different groups appeal to distinct classes through their economic governance arrangements? And finally, under what conditions will an organization prioritize wartime economic order over the social and political order rather than viewing them as co-constituted?

Appendix

The following Focus Group Discussions were conducted during fieldwork to inform the data on this paper.

FGD	Date	Participants
Bolo Blanco, Cauca Valley	23/04/14	6 men, 5 women
San Isidro, Cauca Valley	28/04/14	8 men, 4 women



FGD	Date	Participants
Puerto Bello, Putumayo	19/10/14	3 men, 3 women
Sinaí, Cauca	01/04/16	4 men, 3 women
Puerto Bello, Putumayo	03/06/17	8 men, 2 women
Maravelez, Putumayo	05/06/17	6 men, 2 women
San Isidro, Cauca Valley	14/07/17	5 men, 6 women
Bolo Blanco, Cauca Valley	16/07/17	5 men, 3 women
La Marina, Tolima	16/08/17	4 men, 3 women
Sinaí, Cauca	26/02/18	4 men, 2 women

The following semi-structured Key Informant Interviews with non-combatants were conducted in the course of this research.

KII	Dates	Women	Men
Bolo Blanco, Cauca Valley	April, 2014 July 2017	4	2
San Isidro, Cauca Valley	April 2014 July 2017	4	4
Puerto Bello, Putumayo	October 2014 June-July, 2015 September, 2015 June 2017	4	8
Maravelez, Putumayo	July, 2016 June-July, 2017	2	3
La Marina, Tolima	April, 2014 August, 2015 May, 2016 August, 2017 March, 2018	2	3
Sinaí, Cauca	April–May, 2016 October, 2017 February, 2018	3	7
San Vicente, Caquetá	May, 2016	1	0
Cartagena de Chairá, Caquetá	November, 2014 September–October, 2015	2	3
Macarena, Meta	October, 2015	0	3

The following semi-structured interviews were conducted with combatants (both active and demobilised). The majority were with FARC-EP rank-and-file combatants and commanders in the process of reintegration during the 2016–2017 peace process, while they were concentrated in various points called *Zonas Veredales Transitorias de Normalización* (Transitory Villages for Normalization, ZVTN). Two were conducted with active commanders before demobilization (2014–2016), one was conducted after the process of reintegration (2020), and another was conducted with a former FARC-EP member who then switched sides to the right-wing paramilitaries (2020).



KII	Dates	Women	Men
Cartagena de Chairá, Caquetá (FARC-EP)	October, 2014	1	0
Argelia, Cauca (FARC-EP)	May, 2016	0	1
ZVTN La Carmelita, Putumayo (FARC-EP)	May–June, 2017	1	4
ZVTN El Oso, Tolima (FARC-EP)	June, 2017	4	3
ZVTN Monterredondo, Cauca (FARC-EP)	July, 2017	1	2
Bogotá, Cundinamarca (ex-commander Eastern Bloc, FARC-EP)	June, 2020	0	1
Bucaramanga, Santander (former FARC-EP, later right-wing paramilitary)	June, 2020	0	1

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