Appendix

1 Defining "Rebel Taxation" and Distinguishing it from Looting

I define "rebel taxation" broadly as "any imposition of costs on individuals" (Thuronyi 2015, 45) by a rebel group that is administered according to publicly known rules and procedures. This definition distinguishes taxation from looting, which is characteristically arbitrary and unpredictable. In contrast with looting, the taxes imposed by rebel groups are usually accompanied by a public statement of the policy's purpose and the rules that govern its imposition. Some insurgent groups have formally codified their tax policies. In Colombia, the FARC has been applying written codes of taxation since 1996 (Richani 2013, 68). The taxes imposed by rebel groups may be accompanied by a variety of policy justifications that include financing public goods provision, paying the costs of war, or redistributing assets from the rich to the poor. The important definitional point is that a tax is justified on public interest grounds, whereas theft is justified only by a self-serving desire for private gain. As a Maoist rebel official explained how the insurgent group's tax policies differed from organized crime in eastern India, "We have rules and norms around how we tax people … We also have rules and norms around how we use the fund[s] collected. So we are not simply collecting money for private gain: that would be corruption" (Chakravarti 2014).

2 Description of IS Tax Policies

This section provides definitions and examples of the seven types of taxes and other revenue-extracting policies that IS imposed in Syria between 2013 and 2017: (1) income taxes, (2) border taxes, (3) excise taxes, (4) fines, (5) licensing fees, (6) property taxes, and (7) services fees (Appendix Table 1).

Appendix Table 1. Seven Types of IS Taxes and Other Revenue-Extracting Policies

Type of Tax	Target of Taxation
1. Income Tax	Imposed on earnings
2. Border Tax	Imposed on movement of people or commodities across territorial boundaries
3. Excise Tax	Imposed on consumption of particular goods or activities
4. Fine	Incurred for violating the rules established by the rebel group
5. Licensing Fee	Paid in exchange for a license to do or access something
6. Property Tax	Imposed on property or other immobile assets
7. Service Fee	Charged for access to public or private goods provided by the rebel group

2.1 Income Taxes

IS required all Muslim civilians living under its rule to pay *zakāt*, a mandatory charitable contribution that is the functional equivalent of an annual income tax on earnings and savings. In an official video explaining the

policy, IS cites the Quran [9:60] in enumerating eight policy objectives for which *zakāt* revenue may be allocated, including: the provision of welfare for those living in " absolute poverty" ; proselytizing; freeing Muslim slaves or liberating Muslim prisoners captured by enemies; and financing jihad (Islamic State 2015b). *Zakāt* may be paid in cash or in the form of other assets. Although the Quran is silent on the rate of *zakāt*, several hadiths (sayings of the Prophet) specify a rate of 2.5%, collected once every year. Another form of income tax levied by IS is *ushr*, a 10% tax on the harvests of irrigated farmland that was first imposed by the original caliphate in the seventh century (Duri 2011, 84). There is some evidence that IS adjusted income tax rates based on the population' s ability to pay. An agricultural engineer from al-Thawra said that when a drought damaged crops, IS lowered *ushr* taxes from 10% to 5%.[1]

2.2 Border Taxes

IS imposed border taxes on the movement of commodities and people to and from territory controlled by the Syrian government or by rival armed groups. In some areas, IS also taxed movement between different administrative divisions of its own territory. Representative examples include a tax on wheat shipped by the Syrian government between its strongholds in al-Hasakeh and Hama provinces via IS-controlled roads in Raqqa and taxes on travelers and their luggage exiting Raqqa (ISTPI #715, 714). In addition to taxing goods and people exiting its territory, IS also imposed taxes on those entering. For example, IS imposed taxes on Jordanian trucks that shipped olive oil and other products to IS-controlled areas in Iraq.[2] Syrians who regularly crossed IS borders for business in Turkey reported paying similar taxes.[3]

2.3 Excise Taxes

IS imposed excise taxes on the manufacture, sale, or consumption of particular goods and activities. Examples include a tax on the sale or purchase of livestock in Raqqa and a tax per square meter of stone extracted from quarries in al-Hasakeh (ISTPI #712, 364). Excise taxes were imposed on civilians as well as on IS's own combatants. Although the latter were exempt from *zakāt*, former and current IS fighters confirmed in interviews that they were required to pay an excise tax of 20% on "spoils of war" acquired in the course of military operations.[4] In addition to imposing excise taxes on goods and commercial transactions, IS also imposed excise taxes on activities or products that the group considered religiously impermissible such as the practice of Christianity. In the context of state taxation, such policies are often referred to as "sin taxes" and have been imposed on activities or products that create negative externalities for public health and welfare such as tobacco or pollution (Breyer 1981, 164; Brunori 2005, 102; O'Donoghue and Rabin 2006). As an alternative to an outright ban, "sin taxes" have the benefit of stigmatizing an undesirable product or activity

[1] Interview with Saad (agricultural engineer), Reyhanlı, July 2015.

[2] Ash–Sha ab News. 2014. داعش ... تجبر الشاحنات الأردنية المتوجهة للعراق على دفع الضرائب ["Daesh [IS] forces Jordanian trucks in transit to Iraq to pay taxes"]. *Ash–Shaab*, October 13. `http://www.shaabnews.com/news-45298.htm`.

[3] Interviews with "Saad" (agricultural engineer), Reyhanlı, July 2015; "Fares" (textile trader), Gaziantep, July 2015.

[4] Interviews with "Abu Ammar" (former IS combatant), Şanlıurfa, March 2016; "Abu Ali" (current IS combatant—at time of interview), Online, February 2016.

while simultaneously extracting revenue from those who engage in it. For example, IS allowed Christians—as non-Muslim "People of the Book" (known in Arabic as *ahl al-kitāb* or *dhimmi*)—to live peacefully under its rule and to exercise limited religious freedoms conditional on their acceptance of a *jizyah* contract, which is a security guarantee that Islamic states have historically offered to religious minorities in exchange for their payment of an annual *jizyah* tax (Revkin 2016, 16).

2.4 Fines

IS imposed fines for violations of its rules and procedures.[5] Sometimes, IS published decrees that predetermined the fines for particular offenses as a warning to deter potential perpetrators. For example, in Manbij, IS issued a document specifying a fine of 2,000 Syrian pounds (USD $3.88) for shop owners caught dumping waste outside of designated receptacles.[6] Another document issued by the religious police department in Homs specified fines for forging an ID, shaving beards (in violation of the practice of the Prophet), and possession of cigarettes (ISTPI #1164). But in other cases, fines were determined by judges or police officers on a case-by-case basis. For example, an IS court in Raqqa imposed a fine of 500,000 Syrian pounds ($970) on a man who was convicted of embezzling public funds (ISTPI #1156). IS police had jurisdiction to issue fines for less serious violations such as littering (ISTPI #1203).

2.5 Licensing Fees

As IS developed a regulatory bureaucracy, it began to impose licensing or registration fees on certain activities, usually with a nexus to public safety or morality. Typical examples include fees for the registration of motorcycles or cars, permits to operate internet cafes and satellite dishes, as well as (ISTPI #1060, 846, 907). As IS asserted ownership over public lands and properties, the group also began to charge licensing fees in the form of rental payments for tenants. For example, IS claimed ownership over retail space in al-Tabqa and then began charging shopkeepers a monthly use fee, and in Manbij, IS built new stalls for an open-air market and collected rent from the merchants who used them (ISTPI #803, 1100).

2.6 Property Taxes

Unlike licensing fees, which are paid by tenants of property that IS claims to own, property taxes were imposed by IS on titled land- or property-owners. Examples include a tax of 500 Syrian pounds (USD $0.97) per feddan (1.038 acres) of farmland in Deir Ezzor (ISTPI #830), a tax of 25,000 Syrian pounds (USD $48.50) on the owners of all buildings with two or more floors in al-Bukamal (ISTPI #837), and a home ownership tax based on the size of the dwelling (100 Syrian pounds or USD $0.19 per room) in Manbij (ISTPI #1075).

[5] Given their punitive purpose, fines are more accurately characterized as judicial instruments than as taxes, but they are nonetheless revenue-extracting policies and therefore fall within the scope of my theory.

[6] Islamic State. 2015. تعميم من بلدية منبج ["Announcement from the Municipality of Manbij."] `https://justpaste.it/manbijregulations`.

2.7 Service Fees

IS imposed fees on some of the public goods and services that it provided. Examples include fees for school registration, sanitation, ambulances, and agricultural irrigation (ISTPI #411, 789, 994, 989). Service fees were imposed on individuals, households or businesses. In many areas, IS collected monthly fees at a flat rate for services such as electricity. For example, in al-Hasakeh (ISTPI #367), businesses were required to pay a monthly fee of 5,000 Syrian pounds (USD $9.70) for electricity while households paid 1,500 Syrian pounds (USD $2.91). In other areas, IS installed meters on houses and businesses in order to collect fees based on actual usage.[7]

3 Alternative Explanations for IS's Pattern of Taxation

After demonstrating that greed-based theories of the political economy of rebellion fail to explain IS's pattern of taxation in Syria, this article proposed a novel theory that links previous research on the role of ideology in rebel group behavior with bellicist theories of state formation by arguing that two mechanisms—(1) ideology and (2) the costs of warfare—interact to codetermine a rebel group's pattern of taxation. This section presents alternative explanations that might also account for the observed pattern of IS taxation and argues that they are less plausible than my theory for reasons discussed below.

3.1 If IS's system of taxation is centralized, then there is no reason to expect subnational variation in patterns of taxation

First, it might be argued that IS collected revenue in oil-rich areas because its economic system was centralized. If oil-rich districts were required to send all of their oil profits to the IS central government in Raqqa or Mosul, then they would have needed to collect taxes just as much as districts without oil. However, all available information indicates that the IS's different provinces in Syria were, for the most part, economically self-sufficient. Each province was responsible for raising and spending its own revenues and I have found no evidence—either in (1) my interviews with former IS fighters and civilian employees or in (2) my extensive review of official IS texts—that tax or oil revenues were transferred between provinces or to the group's de facto capitals in Raqqa and Mosul. Three different IS fighters confirmed that the group's financial system was in fact highly decentralized. Provinces had their own budgets, and oil rich-provinces such as Deir Ezzor retained the oil revenue that they generated to cover local government expenses and service provision.[8] Furthermore, IS's own official documents and publications—particularly a diagram of IS's bureaucracy that was issued by the group itself—indicate that revenues generated at the district-level were aggregated by a province-level treasury known as the *bayt ul-māl* (literally, "house of money"). A leading expert on IS's bureaucracy, Aymenn al-Tamimi, has reached the same conclusion—that IS's economy was decentralized to the province level: "The local administration will use and be responsible for most of the [oil] revenues generated within the province for its own expenditures. Logically

[7] Interview with "Ahmed" (engineer), Gaziantep, March 2016.

[8] Interviews with "Abu Hadi" (current IS combatant—at time of interview), Online, April 2016; "Abu Ayman" (current IS combatant—at time of interview), Online, March 2016; and "Abu Ammar "(former IS combatant), Şanlıurfa, March 2016.

speaking, it would make sense not to have a single central 'bank' housing money in a place like Mosul, as the coalition would likely get word of it quickly and destroy it."[9] Given strong evidence that each IS province was a relatively closed and self-sufficient economic universe, we would expect to find low levels of taxation in resource-rich areas if greed-based theories of rebel group behavior were applicable to this case.

3.2 IS may have imposed taxes in resource-rich areas because residents of these areas were wealthier

Second, another potential concern is that IS might have imposed taxes in resource-rich areas because residents of these areas were wealthy, or because IS was taxing the income of workers employed in resource-extracting industries. Although there is no publicly available district- or province-level data on incomes or tax revenues during the Syrian Civil War, which began in 2011, a 2006 UN report cited GDP statistics of $1,050 per capita for urban areas and $650 for rural areas.[10] If rural areas are poorer on average, and exploitable resources are overwhelmingly located in rural areas, then the first concern is likely unwarranted. Furthermore, while the dataset presented in this paper does contain evidence of some taxes being collected from private oil refineries and traders, this alternative explanation cannot explain why IS imposed many different types of tax policies in oil-rich areas, most of which were unrelated to resource extraction. For example, in Syria's most oil-rich province, Deir Ezzor, IS imposed a small tax of 200 Syrian pounds (USD $0.39) per barrel of oil entering the market and taxes on the owners of oil tankers (ISTPI #148, 917), but it also collected taxes for services including the maintenance of irrigation canals used by farmers, electricity, and sanitation (ISTPI #852, 142, 789); licensing fees for vehicles (ISTPI #1060); and fines for violations of IS rules and policies including selling cigarettes, shaving beards, wearing colorful shoes, selling spoiled food, being late to prayer, forging a travel permit, and possessing a satellite dish without a license (ISTPI #1017, 1001, 763, 762, 1064, 951, 907.) Most of these tax policies have no plausible connection to oil, and many appear to have been motivated—at least partially—by IS's desire to control behavior, movement, and information in ways consistent with its ideological and military objectives, in addition to its need for revenue collection.

3.3 If IS imposed taxes for the purpose of exercising social control over its population, then there is no reason to expect patterns of taxation to be related to the availability of resources

Third, it might be argued that IS imposed taxes for the purpose of exercising social control over its population. "Social control" has been defined as "an organized response to deviant behavior" (Innes 2003, 148). This is a valid argument given previous research suggesting that states imposes taxes for social and political reasons in addition to fiscal ones. As Clarence Heer has argued, "[T]axation is inevitably an instrument of social control" because all taxes induce social and economic changes (1937, 484). If IS did impose taxes for the primary purpose

[9] al-Tamimi, Aymenn. 2016. Email correspondence, March 7.

[10] Masri, Abdalla. 2006. "Syrian Arab Republic: Country Pasture/Forage Resource Profiles." Food and Agriculture Organization of the United Nations. `http://www.fao.org/ag/agp/agpc/doc/counprof/PDF%20files/Syria.pdf`, 2.

of exercising social control, then there is no reason to expect patterns of taxation to be related to the availability of resources. Although I do find evidence that many of IS's tax policies may have been motivated by the group's desire to exercise social control over its population through at least three mechanisms discussed below—(1) discipline, (2) collective identity formation, and (3) demographic engineering—the fundamental purpose of social control in this context was to promote adoption of and compliance with IS's ideology. Therefore, the possibility that IS imposed taxes for the purpose of exercising social control is not an alternative explanation but, rather, one that is consistent with my theory my theory that a rebel group's ideology interacts with the costs of warfare to codetermine its pattern of taxation.

First, it is possible that IS imposed certain types of revenue-extracting policies for disciplinary reasons—to deter and punish behavior that the group considered religiously impermissible or that created negative externalities for public health and welfare. I do find evidence of the disciplinary effects of taxation, particularly in the imposition of fines on civilians who violated IS's rules. However, since these rules flow directly from IS's ideology, the following evidence provides further support for my argument that ideology was an important determinant of IS's pattern of taxation. For example, several interviewees reported that they or their family members had been fined for engaging in behaviors that IS considers to be un-Islamic including wearing colorful shoes, listening to the radio, and failing to close shops during prayer times in order "to teach us a lesson," in the words of one man.[11] In some cases, fines were accompanied by publicly administered corporal and shaming punishments. In one example from Raqqa, an IS employee found guilt of embezzling funds from a tax collection office received a tripartite punishment: (1) a public whipping, (2) a fine of 500,000 Syrian pounds (USD $970), and (3) a shaming punishment in which he was tied to a telephone pole with a large sign hanging from his neck stating his crime and corresponding punishment (ISTPI #1156). Fines have both punitive and educational consequences. They serve as warnings and reminders of the rules of the system and of the costs of breaking those rules. The above evidence is consistent with my argument that certain tax policies—for example, fines imposed for failure to observe mandatory prayer times (ISTPI #1162)—flow directly from IS's ideology.

Second, it is possible that IS imposed certain types of taxes to promote the formation of collective identities among taxpayers, where "collective identity formation" is defined as the process of redefining the boundary between self and other to constitute a "common in-group identity" (Wendt 1999: 337-38). In the context of rebel governance, taxation might promote collective identity formation by signaling a rebel group's aspirations to de facto statehood. Taxation is a symbol of "stateness" (Nettl 1968) and it is possible that IS imposed taxes as part of a "symbolic repertoire" (Mampilly 2015, 76) that also included the creation of a new flag and currency to signal to observers, both inside and outside of its territory, that it was on a path to de facto statehood. I do find some evidence of these mechanisms. For example, IS's imposition of border taxes may have contributed to the symbolic construction of sovereignty by demarcating the spatial boundaries of rebel-controlled territory and demonstrating the group's capacity to monitor and regulate the movement of people and commodities across those boundaries. Additionally, the fact that IS imposed a universal income tax (*zakāt*) on all but the poorest Muslim civilians may have contributed to a sense of membership in a common political and religious community. According to one man who had paid taxes to IS in al-Mayadin, "They tax because that is what states do, and

[11] Interviews with "Mounir" (construction worker), Şanlıurfa, November 2015.

they want to be a state."[12] However, as discussed in section 5.1.2 of the article, the goal of achieving de facto statehood in the form of a modern-day "caliphate" is a core component of IS's ideology. Therefore, any evidence that tax policies promoted a sense of collective identity among residents of the "caliphate" is consistent with my argument that ideology was an important determinant of IS's pattern of taxation.

Third, it is possible that IS imposed certain types of taxes to promote demographic changes that were conducive to its state-building objectives. Whereas the previously discussed social-control mechanisms of (1) discipline and (2) collective identity formation affect the behaviors and beliefs of a population, the mechanism of "demographic engineering"—defined as "the manipulation of demography" to serve the interests of a state or other group (Morland 2014, 2)—has the potential to fundamentally transform the composition of the population itself by altering incentives around important arenas of individual decision-making such as migration and family-planning. For example, until recently, China imposed severe financial penalties on families that violated the one-child policy.[13] It is possible that rebel groups, like states, may use tax policies to alter or manipulate the demographic features of the civilian population in ways that serve political, military, or ideological interests. I do find some evidence for this hypothesis in the case of IS, but since the demographic changes that IS sought to induce were ideologically motivated, this evidence is consistent with my theory. For example, in al-Mayadin, IS imposed a *jizya* tax on Christians in exchange for guaranteeing their protection as non-Muslims. At the time, there was only one family of Christians in the district of al-Mayadin, and IS presented them with three options: (1) convert to Islam, (2) pay the *jizya* tax, or (3) leave IS territory. After the Christians chose the latter, IS confiscated the property they left behind (ISTPI #1145). The *jizya* tax, by imposing costs on non-Muslims, has the effect of discouraging and stigmatizing the practice of minority religions. In the case of al-Mayadin, the tax led to the departure of the only remaining Christians. This evidence strongly supports my argument that certain tax policies—for example, the imposition of taxes on Christians that incentivized exit or conversion to Islam—flow directly from IS's ideology.

3.4 IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas

A fourth potential explanation is that IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas. To address this concern, I collected data on IS's primary coercive institutions, police and courts, and found that both institutions were present in 18 of the 19 sample districts (Appendix Table 2). In the remaining district (Damascus), IS had established police but not courts. That Damascus is an anomaly is unsurprising given that it is the capital city of Syria and therefore an area in which the Syrian state is very strong. Furthermore, IS controlled only a tiny pocket of the district (parts of Yarmouk Camp, a 1.3-square-mile informal settlement populated by Palestinian refugees). From this data, I conclude that IS's coercive capacity did not differ systematically between resource-rich and resource-poor districts.

[12] Interview with "Amr" (teacher), Şanlıurfa, February 2017.

[13] Wong, Edward. 2015. "One-Child Rule Is Gone in China, but Trauma Lingers for Many."*New York Times*, October 30. `http://www.nytimes.com/2015/10/31/world/asia/one-child-rule-china.html`.

Appendix Table 2. IS Coercive Institutions

Province	District	Court	Police	Supporting ISTPI Dataset ID #
Aleppo	A'zaz	Yes	Yes	16, 17, 18, 19, 20
Aleppo	Deyr Hafir	Yes	Yes	24, 25, 26, 28, 29, 32, 34, 35, 36, 37, 38, 805,
Aleppo	Jarablus	Yes	Yes	44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 62, 63, 64, 66, 67, 68, 6970, 71
Aleppo	Manbij	Yes	Yes	81, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129
Aleppo	al-Bab	Yes	Yes	147, 163, 164, 165, 166, 167, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 183, 184
Homs	Homs	Yes	Yes	224, 228, 296, 1119, 1120, 1121 1164
Homs	Tadmor	Yes	Yes	286, 290, 296, 297, 298
Idlib	Harem	Yes	Yes	300, 302, 304, 310, 313, 317, 1127
Idlib	Idlib	Yes	Yes	1118, 1130
Hasakeh	Hasakeh	Yes	Yes	331, 332, 333, 334, 335, 336, 337, 346, 348, 349, 350, 351, 352
Deir Ezzor	Abu Kamal	Yes	Yes	473, 475, 1182, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197
Deir Ezzor	Deir Ezzor	Yes	Yes	1019, 1117, 1125, 1126, 1182
Deir Ezzor	al-Mayadin	Yes	Yes	495, 499, 506, 507, 508, 520, 1166, 1182
Raqqa	Tell Abyad	Yes	Yes	544, 545, 546, 548, 549, 550, 551, 552, 553, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566
Raqqa	al-Thawra	Yes	Yes	568, 571, 572, 573, 575, 577, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 590, 592, 593, 596, 598
Raqqa	Raqqa	Yes	Yes	601, 602, 603, 604, 605, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 638, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656
Dara'a	Dara'a	Yes	Yes	1092, 1110, 1124, 1201
Hama	Salamiya	Yes	Yes	1111, 1112, 1113, 1114, 1115, 1116, 1122, 1123, 1164
Damascus	Damascus	No	Yes	1198, 1199, 1200

3.5 If IS anticipated future loss of resource-rich territory, then taxation in resource-rich areas would not be surprising

Fifth, it might be argued that taxation in resource rich-areas is unsurprising if IS anticipated exhausting or losing control over these resources in the future. This alternative explanation is called into question by evidence that IS intended and expected to maintain long-term control of its territories in Syria. Syrian President Bashar al-Assad's government continued to purchase oil from IS until 2017. This mutually beneficial economic cooperation

was likely perceived by IS leadership as a signal that the Syrian government was not seriously committed to defeating the group and may even have been willing to tolerate its long-term presence, which provided a helpful counterweight to more moderate opposition groups.[14] Additionally, the fact that IS was capturing schools and dedicating resources to the training of teachers and introduction of new curricula—including medical schools with a three-year curriculum—suggest that the group was laying the foundations for a multi-generational state-building project and was planning for long-term territorial control.[15]

4 The Islamic State Tax-Policy Implementation Dataset (ISTPI)

I constructed the Islamic State Tax-Policy Implementation Dataset (ISTPI) by collecting data on seven different types of taxes and other revenue-extracting policies from the 19 Syrian districts that were governed by IS for a period of at least three months between 2013 and 2017: (1) income taxes, (2) border taxes, (3) excise taxes, (4) fines, (5) licensing fees, (6) property taxes, and (7) services fees.[16] The ISTPI dataset maps the incidence of these policies across time and space from July 2013, when IS first began to control and govern territory in Syria, until September until May 2018, by which time IS had lost control of all but a few pockets of land. Since IS's control of resources varied over time—for example, in some cases, IS lost control of all resources in a province while still controlling one or more districts contained within the province—the dataset records resource-control and territorial-control as separate variables. Appendix Table 3 illustrates the structure of the ISTPI dataset.

For each of the 19 districts, I coded the presence of each type of policy as a binary variable at one-month intervals over the period in which IS governed that district. For each district-month, the unit of analysis, I attempted to determine whether a particular tax policy was being implemented by triangulating between local Arabic-language newspapers, social media data (Twitter and Facebook posts written by internet users in or near IS-controlled areas), and official IS texts. Empty cells in the spreadsheet that resulted from coding these primary sources indicate that I was unable to find evidence of tax policy implementation for a particular district-month (see accompanying replication files).

In addition to tax policies, the ISTPI dataset also includes primary-source texts that refer to other events and institutions analyzed in this article including service provision, coercive institutions (courts and police), and instances of civilian resistance, both peaceful and violent, against IS. Since these variables are not the primary focus of the article, I did not attempt to code them for every district-month. For example, to evaluate a potential alternative explanation for the observed pattern of taxation—that IS may have had stronger coercive institutions in resource-rich areas and was therefore better able to enforce tax policies in those areas—I collected

[14] Benoit Faucon and Ahmed Al Omran. 2017. "Islamic State Steps Up Oil and Gas Sales to Assad Regime," *Wall Street Journal*. https://www.wsj.com/articles/islamic-state-steps-up-oil-and-gas-sales-to-assad-regime-1484835563.

[15] Physicians for Human Rights. 2015. "Syria's Medical Community Under Assault." https://s3.amazonaws.com/PHR_other/Syria%27s-Medical-Community-Under-Assault-February-2015.pdf.

[16] See Appendix Figure 1 for a map of the 19 districts. The ISTPI dataset differentiates between these seven different policies in recognition of their varying functions and consequences for governance. For example, fines are punitive and therefore have implications for social control and discipline. See Appendix 2.3 for a more detailed discussion of different mechanisms through which tax policies may exert social control over the civilian population.

enough data to determine whether IS established coercive institutions (police and courts) at some point during its territorial control of the 19 sample districts (Appendix Table 2), but I did not attempt to find evidence of the presence or absence of these institutions for every district-month, as I did with tax policies. Additionally, I collected some data on civilian resistance to IS governance for qualitative analysis (see the discussion of peaceful and violent resistance in the case study of al-Mayadin), but again, I did not attempt to code the variables of peaceful and violent resistance for every district-month in the dataset. Therefore, the section of the dataset that contains these secondary variables (rows V through AH) should be considered in-progress. I am still in the process of coding these and other variables for future work on IS governance.

During four months of fieldwork in southern Turkey, I consulted 138 interviewees from the 19 districts in the sample to corroborate the primary source texts on which the ISTPI dataset is based. Each observation is supported by at least one text (the dataset includes a total of 1,052 texts, of which the vast majority are in Arabic) and validated by an interviewee from the relevant district. PDFs of the 1,052 texts used to construct this dataset are available at the following link: `https://www.dropbox.com/sh/lgkmqms3uujhzhs/AADGnY-hNwRRQu09KIvoTzcMa?dl=0`. Although there are a total of 1,052 unique primary-source texts in the ISTPI dataset, the ID numbers of the individual files run up to 1,220 because the ISTPI dataset is drawn from a larger dataset on IS governance activities in both Syria and Iraq that I am still in the process of constructing.

Each file name follows the format: "ISTPI ID # — Province Name — District Name — Type of Tax Policy/Event/Institution (any notes about the policy/event) — Month Year.pdf." In some cases, a single primary-source text may refer to more than one policy, or to the implementation of a policy in more than one district. For example, if IS announced the implementation of a province-wide policy, I code this policy as having been in effect in all of the province's subsidiary districts. In such cases, the ISTPI file name lists all of the relevant policies or districts. Note that many Syrian provinces contain a district with the same name as the province—for example, the province of Deir Ezzor contains a district for the city of Deir Ezzor. Primary sources from the ISTPI dataset are cited in-text as (ISTPI #) and Appendix 7 contains detailed references with translations of relevant passages for every text cited in the article and the appendix.

Importantly, the ISTPI dataset does not record the amount of revenue generated by taxation due to the impossibility of conducting fieldwork inside Syria during the period of study and the fact that only a small fraction of IS's internal financial records have been recovered. Nonetheless, it is a significant first step toward mapping the operations of a complex rebel tax system across time and space.

Appendix Table 3. Structure of the IS Tax-Policy Implementation Dataset (ISTPI)

Province		Aleppo				Hama		Idlib		Hasakah		Deir Ezzor			Raqqa		Dara'a	Hama	Damscus
District	A'zaz	Deir Hafir	Jarabulus	Manbij	al-Bab	Hama	Tadmor (Palmyra)	Harem	Idlib	Hasakah	al-Bukamal	Deir Ezzor	al-Mayadin	Tel Abyad	Raqqa	Tell Abyad (alTlbyd)	Dara'a	Salamiya	Damscus (Yarmouk)
7/2013														E					
8/2013															S				
9/2013		S	S	S	S														
10/2013																			
11/2013			S F					I E S	I						S				
12/2013	I							I							S L				
1/2014		F	S												S F				
2/2014		F	S							E				B F	I B				
3/2014			S	S											E				
4/2014		F	S							I					E S F				
5/2014		I	I S P	I S F										I S	I S F				
6/2014		I	I S F	I						I				I	I E S F				
7/2014	I	I	I							I E				I	I E S				
8/2014			S	I											I E S F				
9/2014		I S	I S							E S			B	I	E S				
10/2014			F		F								F		F				
11/2014	I	I	I	I									E		E S F				
12/2014		I	IEBSFL	I									I S F		E F				
1/2015					I F					E	E S P	F	F	F	I S F				
2/2015	I		L							E	I S F	I S F P	I S F		E L				
3/2015			F							B	IESFLP	S F P	F L	S	S				
4/2015	I		I							E B S F	IEBSFP	S	E	F	S				
5/2015										I	I B S F	I S F P	I S F		I E S F				
6/2015	I		I							I B	I S F	S	S	I	I B F				
7/2015			I	I						I	I F	S F	F L		I				
8/2015											I S F P	F	I S F	F	I B S F				
9/2015					I						I E S F	S	S		IEBFLP				
10/2015					F						I S F	E S P	I S F P		I B S F				
11/2015											I E B S F	S P	S F		F				
12/2015		S	I S	S							I S F P	S F P	F		E F				
1/2016			I B							J	I F	F	S		I E S				
2/2016				L							F	E S F	F		F				
3/2016		F	F	F							F	I F L	I F		I B F				
4/2016			F	F						J	S F	S F			B S				
5/2016		F	F	F							F	F			F				
6/2016		I									S F	F	F		I F				
7/2016	F										F	S F	F		S				
8/2016				I F							S F	B S F L	L		S	F			
9/2016			F								I F L	S F P	F						
10/2016					I						F L P	I S F L	F		S F		I		
11/2016											F	F	F						
12/2016											B F L	S F P	S F P		I E B S				
1/2017				I								F	F	F	I F		I		
2/2017											IBSFLP	IEBSFLP	S		I S L				
3/2017											I B F	I B F	I B F	F	S F		I		
4/2017											F	I S F	B F			S			
5/2017											I S	P	F P		I	I S F			
6/2017					F								F		F				
7/2017											I S	I S	I S		F				
8/2017																			
9/2017												I B							
10/2017																			
11/2017																			
12/2017																			
1/2018																			
2/2018																			
3/2018																			
4/2018																			
5/2018																			
6/2018																			

Revenue-Extracting Policies

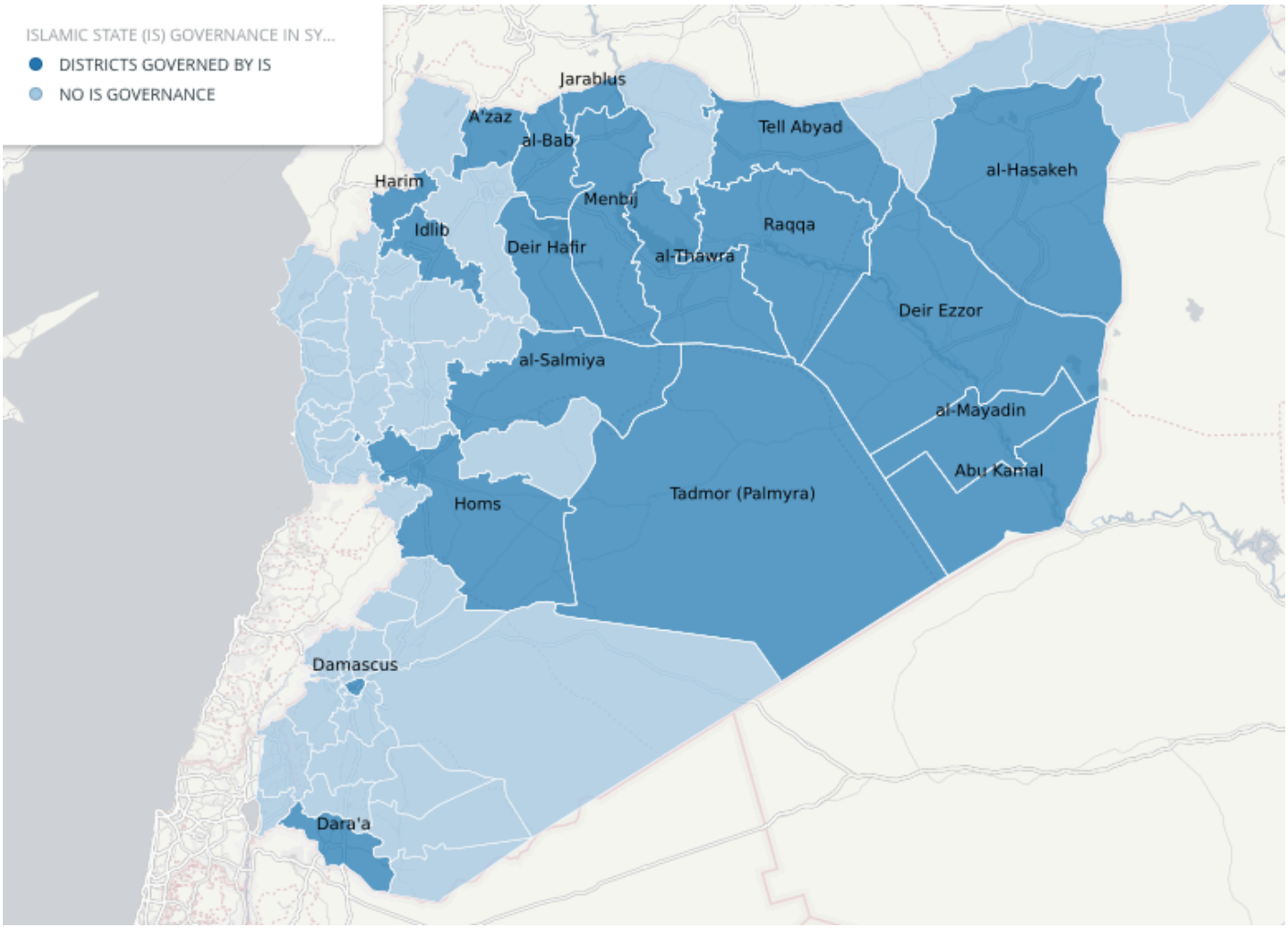
I: Income Tax
B: Border Tax
E: Excise Tax
F: Fine
L: Licensing Fee
P: Property Tax
S: Service Fee

Territorial Control

District not controlled by IS
District is controlled and governed by IS

The ISTPI dataset covers the 19 Syrian districts that have been governed by IS, to varying extents, since 2013 (see Appendix Figure 1 for a map). I coded a district as "governed" by IS if the group had established one or more of the following institutions there: courts, police, taxation, and services.

Appendix Figure 1. The 19 Syrian Districts Governed by IS: 2013–2017



5 Data Sources

The ISTPI Dataset was constructed by triangulating between the following sources of data:

5.1 Social Media and Newspaper Data

The ISTPI dataset includes information collected from local Syrian newspapers with websites (using the Google News search tool), archival Twitter data (using the Twitter search API), and public Facebook posts (using the universal search feature). For each district, I determined whether or not a given tax policy was being implemented during a particular month by searching these platforms for the relevant Arabic keywords.[17] Due to the high frequency of misspellings, typos, and idiosyncratic local dialects in Arabic social media data, I conducted these searches manually rather than automating the process. Appendix Tables 4 and 5 list the search terms used for each of the seven tax policies and other governance indicators. In addition to searching for terms associated with each of the seven tax policies (Appendix Table 4, Columns 1-7), I also searched for general terms that might yield tax-related search results (Appendix Table 4, Column 8). For example, mentions of currency (the Syrian pound or IS's gold dinars and silver dirhams) can be used to infer references to tax policies based on context, even if the technical term for a specific policy such as " asset taxes" is not mentioned.

In the Syrian context, it is common for local newspapers to report small amounts of information or breaking news on their social media accounts (Twitter or Facebook) that they do not necessarily publish in full-length articles on their websites. For example, the Syrian news outlets Aleppo 24 and Deir Ezzor 24 regularly disseminate sentence-long stories through their respective Twitter accounts: @Aleppo24 and @DeirEzzor24. In such cases, I code the "source" of the text in the ISTPI Dataset as "Newspaper via social media," specifying either Twitter or Facebook.

Appendix Table 4. Search Terms Used to Code Tax Policies

1. Income Taxes		**2. Border Taxes**		**3. Excise Taxes**		**4. Fines**		**5. License Fee**		**6. Property**		**7. Service Fees**		**8. General Terms**	
English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic	English	Arabic
Zakāt	زكاة	Border	حدود	*Jizya*	جزية	Fine	غرامة	License	رخصة	Land tax	خراج	Bill	رسوم	Tax	ضريبة
Income	دخل	Customs	جمرك			Penalty	عقوبة	Permit	تصريح، إذن	House	بيت، منزل	Receipt	فاتورة	Fee/Bill	رسوم
Salary	راتب	Crossing	عبور			Violation	مخالفة			Land	أرض	Fee	أتاوة	Dollar	دولار
Wage	أجور	Exit	مغادرة											Pound	ليرة
														Dirham	درهم
														Dinar	دينار
														Money	مال
														Cash	نقود

[17] I did not search for the English equivalents of these search terms because the vast majority of relevant information is written and published in Arabic. All English translations of news articles and social media posts referenced in this article are the author' s own.

Appendix Table 5. Search Terms Used to Collect Newspaper and Social Media Data on Governance Activities

1. Police		2. Courts		3. Service Provision	
English	Arabic	English	Arabic	English	Arabic
Ordinary Police	شرطة	Court	محكمة	Services	خدمات
Religious Police	حسبة	Complaints Office	ديوان المظالم	Electricity	كهرباء
Security Forces	قوات أمنية	Discretionary Punishment	تعزير	Charity/Welfare	زكاة
Security Apparatus	جهاز أمني	Criminal Punishment	حد، حدود	Sanitation	نظافة
Arrest	قبض على	Judge	قاضي	Water	ماء
Detain	إعتقل	Ruling	حكم	Internet	إنترنت
Prison	سجن	Jurist	شرعي	Telephone	هاتف

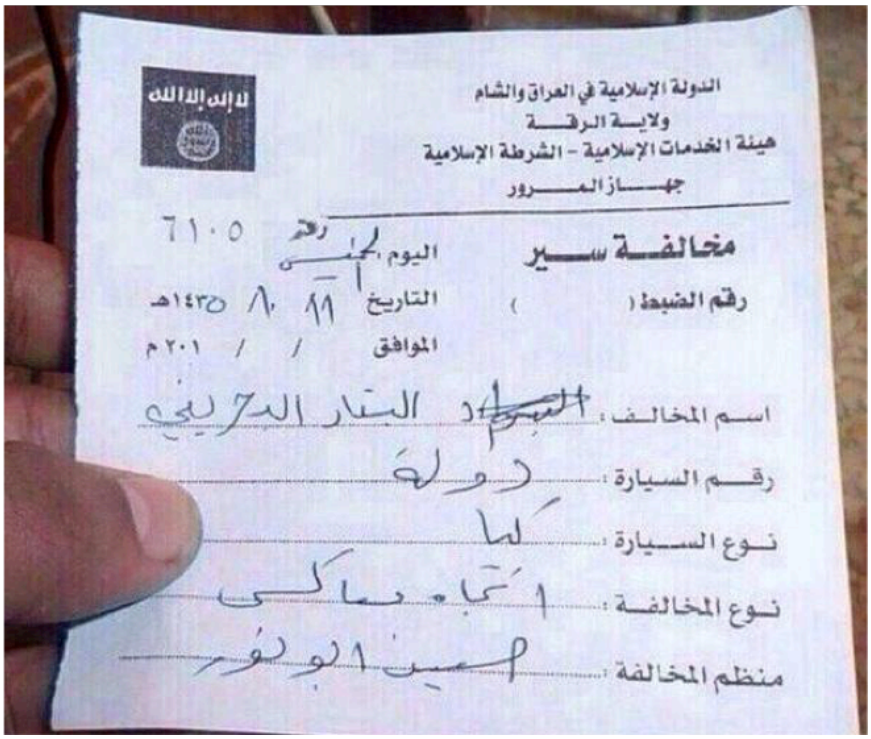
5.2 Official IS Texts

The dataset also includes information from official texts generated by IS in the course of its governance activities. These texts include tax receipts, propaganda, fatwas and other official decrees, local regulations and ordinances, internal financial records, and other written or electronic statements issued by IS institutions. Many of these texts have been disseminated by IS's own propaganda apparatus or by IS supporters through online content-sharing platforms including "JustPaste.it" (`https://justpaste.it/`). Appendix Figure 6 shows an example of an official IS text that was published to JustPaste.it. Other IS texts have been published by local or international newspapers, photographed and disseminated over social media by internet users in or near IS-controlled areas, or collected and published by other researchers and journalists, notably Aymenn al-Tamimi who has compiled a large digital archive.[18] For example, Appendix Figure 2 shows a photograph of a fine issued for a traffic violation in Raqqa in January 2015 (ISTPI #1159). Appendix Figure 3 shows a photograph of an IS billboard in the Syrian district of al-Bab stating the Islamic justification for punishing those who fail to pay *zakāt* (ISTPI #1202).[19]

[18] Aymenn al-Tamimi, "Archive of Islamic State Administrative Documents," (January 27, 2015), `http://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents`.

[19] This photograph of a billboard from the district of al-Bab in Aleppo was obtained by Aymenn al-Tamimi and cites textithadith No. 1402: "Once I went to him (the Prophet) and he said, By Allah ... whoever had camels or cows or sheep and did not pay their *Zakāt*, those animals will be brought on the Day of Resurrection far bigger and fatter than before and they will tread him under their hooves, and will butt him with their horns ... This punishment will go on till Allah has finished the judgments amongst the people."

Appendix Figure 2. Photograph of a Fine Issued for a Traffic Violation in Raqqa (August 2014)



Translation: "Authority of Islamic Services, Islamic Police, Traffic Apparatus ... Traffic Violation" (ISTPI #1159)

Appendix Figure 3. Billboard Warning of "Punishment for Refraining from *Zakāt*" in al-Bab, Aleppo

5.3 Interview Data

During four months of fieldwork in southern Turkey, I consulted 138 interviewees from the 19 districts in the sample to corroborate the 1,052 primary-source texts (social media data, newspaper articles, and official IS documents) on which the dataset is based. These interviewees were selected for their personal experience with IS governance, including the group's taxes and other revenue-extracting policies, in one or more of the 19 districts included in this study. This is a "rare population" whose members are often reluctant to share information with outsiders. Since paying taxes to IS, among other forms of compliance, could potentially be construed as evidence of material support for terrorism under domestic counter-terror laws, it was essential that I earn the trust of my interviewees. Since random-sampling methods are inappropriate for rare populations, I used a snowball sampling approach in which initial contacts belonging to the target population facilitated introductions to other members of the population (Cohen and Arieli 2011).

Conducting fieldwork in non-government-controlled areas of Syria would have been prohibitively dangerous. The next-best alternative was to interview Syrians from IS-controlled areas who had recently migrated to Turkey. I conducted interviews in five Turkish cities (Antakya, Gaziantep, Istanbul, Reyhanlı, and Şanlıurfa) to mitigate a likely selection bias (certain types of refugees settle in certain types of cities). I also interviewed individuals from all 19 districts in my sample. Since rare populations are not amenable to random-sampling, it was impossible to construct a representative sample. Nonetheless, I believe that the information provided by these key informants—pertaining to their personal experiences with IS governance—is highly valuable despite the methodological limitations of a non-random sample and cannot be obtained through any other means.

Interviews were conducted in the Turkish cities of Antakya, Gaziantep, Istanbul, Reyhanlı, and Şanlıurfa over the course of five research trips in July 2015, November 2015, March 2016, December 2016, and February 2017 totaling four months of field research. All five of these cities are home to significant populations of Syrian migrants and refugees from IS-controlled areas and are therefore ideal locations in which to meet individuals who have had direct contact with IS institutions. Four of the cities in southern Turkey (Antakya, Gaziantep, Reyhanlı, and Şanlıurfa) are between 3 and 30 miles from the Syrian border (Appendix Figure 4).

Appendix Figure 4. Locations of Four Fieldwork Sites in Southern Turkey

The average interview was 2 hours long. The 138 key informants have had a variety of different experiences with IS: all of them have lived in or traveled through IS-controlled areas; 63 have paid taxes to IS; 31 have a relative, friend, or neighbor who used an IS court; 34 have a relative, friend, or neighbor who joined IS; 12 have been arrested or imprisoned by IS; and 17 provided some kind of service to IS members—examples include a doctor who provided medical care for injured IS fighters and a graphic designer who created a logo for IS. Additionally, I interviewed 14 former IS combatants and 21 former IS civilian employees including an oil engineer, a truck driver, and an accountant.

Appendix Table 6. Descriptive Statistics of Interview Data

		Number	Percentage
Total Interviews		138	100%
Gender	Female	36	26%
	Male	102	74%
Age	<50	95	69%
	>50	43	31%
Interview Location	Antakya, Turkey	9	7%
	Gaziantep, Turkey	43	31%
	Reyhanlı, Turkey	7	5%
	Şanlıurfa, Turkey	57	41%
	Istanbul, Turkey	8	6%
	Internet/Phone	14	10%
Contact with IS	Lived in or traveled through an IS-controlled area	138	100%
	Paid taxes to IS	63	46%
	Used an IS court	6	4%
	Have a relative, friend, or neighbor who used an IS court	31	22%
	Have a relative, friend, or neighbor who joined IS	34	25%
	Provided services to IS members (e.g. medical care, cooking)	17	12%
	Arrested, imprisoned, or punished by IS	12	8%
	Former IS combatants	14	10%
	Former IS civilian employees	21	15%
	Fought against IS	13	9%
Profession*	Healthcare Sector	8	6%
	Engineers/Mechanics	10	7%
	Oil and Gas Sector	5	4%
	Lawyers	6	4%
	Teachers/Education Professionals	10	7%
	Retail/Shopkeepers/Service Professionals	15	11%
	Students	16	12%
	Farmers/Agriculture	4	4%
	Drivers/Transportation	8	6%
	Humanitarian Professionals/NGOs	3	2%
	Combatants for Non-IS Armed Groups	13	9%
	IS Combatants	14	10%
	Media/Journalism	6	4%
	Utilities/Municipal Services	4	3%
	Artists/Graphic Designers	2	1%
	Construction/Day Laborers	4	3%
	Unemployed	10	9%

*At time of exposure to IS governance

Despite my efforts to build trust with these key informants and my assurances that all information they provided would be anonymized and encrypted, questions pertaining to compliance with IS policies and institutions are inherently sensitive. I expect that many of my interviewees under-reported the extent of their contact or cooperation with IS over concerns that such information, if inadvertently disclosed, could be incriminating in the eyes of law enforcement and intelligence agencies. Since all civilians (except the very poor) in IS-controlled areas are required to pay taxes and tax evasion is considered an act of apostasy that is punishable by death (Revkin 2016, 17), my interviewees did not appear to be concerned that admission of tax compliance could be construed as evidence of ideological support for the group. Therefore, I was able to ask this question directly.

However, usage of IS courts was likely under-reported by interviewees since it may be a proxy for trust and acceptance of the legitimacy of the IS government. Interviewees may be concerned that admitting to using an IS court will be perceived as an act of sympathy or allegiance. Similarly, we should expect that individuals who joined IS or provided a service to the group—either as combatants or civilian employees—would be reluctant to admit their support for the group to a foreign researcher. For this reason, I asked questions about usage of IS courts and support for IS indirectly—by inquiring into the behavior of relatives, friends, and neighbors—rather than asking informants about themselves. In some cases, informants were willing to disclose that they personally used an IS court (6), fought for the group (14), worked for the group in a civilian capacity (21), or provided some other service for IS members (17), as indicated in Appendix Table 6. In general, however, informants were more comfortable discussing the IS-supporting behaviors of relatives, friends, and neighbors than their own behaviors.

5.4 Examples of Raw Data and Coding

Appendix Figures 5–11 show representative examples of social media data, news articles, and official IS texts drawn from the ISTPI dataset that I coded for each of the seven types of revenue-extracting policies.

Appendix Figure 5. Twitter Post Referring to Income Tax in Deyr Hafir District (April 2015)

Translation: @abo987khaled writes, "[IS] imposes *zakāt* taxes of 50 million Syrian pounds [USD $97,000] on farmers in possession of at least 600 cows, an amount that is equivalent to half the value of the cows (ISTPI #39)."

Appendix Figure 6. Twitter Post Referring to Excise Tax in Deir Ezzor District (March 2015)

Translation: @aymanprince2020 writes, "[IS] imposes a tax of 2,500 Syrian pounds [USD $4.85] for each shipment of sand for construction from quarries" (ISTPI #391).

Appendix Figure 7. Syrian Newspaper Article Referring to Border Tax in Manbij District (January 2016)

اخبار العراق والعراق باسنيوز: داعش يفرض أتاوات كبيرة على الراغبين بمغادرة منبج

0 مشاركة

إنشر في Twitter

إنشر في Facebook

الخميس 28 يناير 2016 03:51 مساءً

21 0

Google اعلانات

Iraq news

داعش

اخر

اليوم

بدأ تنظيم داعش بفرض مبالغ مالية كبيرة كأتاوة تجبى بالقوة، من الراغبين في مغادرة مدينة منبج بريف حلب هرباً من ممارسات التنظيم والغارات الجوية المستمرة التي تشنها الطائرات الروسية في أغلب الأحيان.

الناشط نوري المنبجي أفاد لـ(باسنيوز) اليوم الخميس، أن "تنظيم داعش اقام حواجز مكثفة على جميع مداخل ومخارج مدينة منبج وبات يوقف كل الراغبين بمغادرة المدينة ويجبي منهم مبالغ مالية كبيرة حتى ولو كانت الوجهة إلى الريف القريب للمدينة".

شكرًا جزيلاً على تعليقاتك. تراجعه

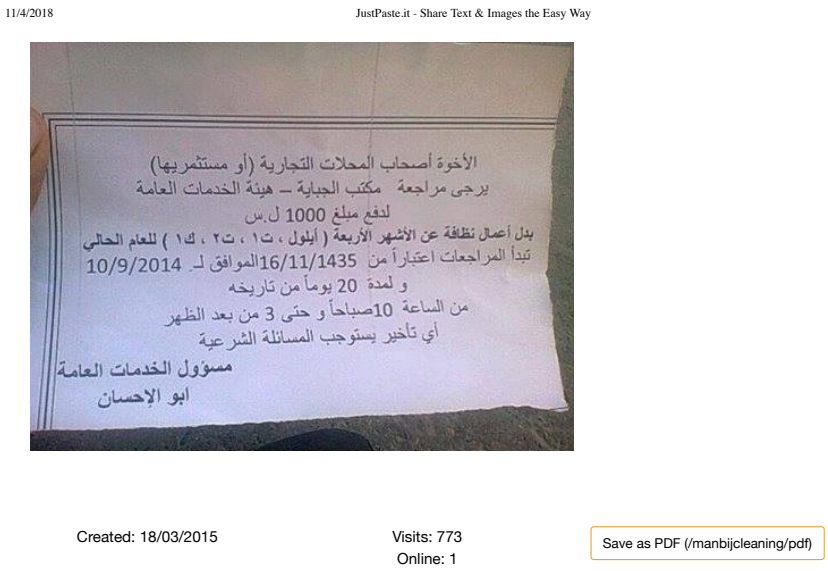
سنستخدم تعليقاتك لمراجعة الإعلانات على هذا الموقع.

Translation: The Syrian news outlet "Bas News" reports, "[IS] has imposed fines on people seeking to leave the district of Manbij" (ISTPI #363).

Appendix Figure 8. Twitter Post Referring to a Fine in al-Bukamal District (October 2015)

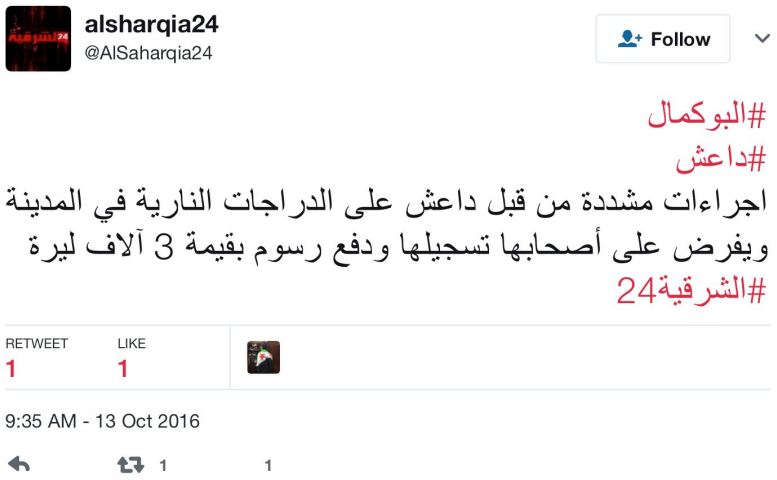
Translation: @hamoudehher2000 writes, "[IS] imposes a fine of 50,000 Syrian pounds [USD $97] on the owner of a store in the city of al-Bukamal for selling spoiled food" (ISTPI #421).

Appendix Figure 9. Official IS Text Referring to a Service Fee in Manbij District (September 2014)



Translation: A memorandum issued by Abu al-Ihsan, an IS "official of public services" in the district of Manbij states: "Brothers who own commercial shops (or their investors) must report to the collection office of the Public Services Authority to pay a fee of 1,000 Syrian pounds [USD $1.94] in exchange for cleaning services (ISTPI #789)."

Appendix Figure 10. Syrian Newspaper (via Twitter) Referring to a Licensing Fee in al-Bukamal District (October 2016)



Translation: The Syrian News outlet al-Sharqia 24 reports via its Twitter account, @AlSharqia24, "Daesh [IS] has tightened restrictions on motorcycles in the city and has imposed on motorcycle-owners a requirement to register their [motorcycles] and pay a fee of 3,000 Syrian pounds [USD $5.82] (ISTPI #831)."

Appendix Figure 11. Syrian Newspaper (via Twitter) Referring to a Property Tax in Deir Ezzor District (May 2015)

Translation: The Syrian news outlet Deir Ezzor 24 reports via its Twitter account, @DeirEzzor24, "[IS] is imposing a tax on farmers who are in the process of harvesting their wheat crops. The tax amounts to 100 Syrian pounds [USD $0.20] per hectare of land" (ISTPI #1053).

6 Additional Results

6.1 Comparison of Districts With and Without Oil

Table 1 of the article (p. 5) compares the prevalence of the seven revenue-extracting policies across district-quarters with and without oil resources and shows that the presence of oil does not diminish the likelihood of taxation, contradicting the expectations of greed-based theories of rebel behavior. As a robustness check to account for the possibility that some tax policies may have been persistent over time, Appendix Table 7 presents the same analysis at the district level. In this analysis, a type of policy is coded as having been implemented in a district if IS *ever* implemented that policy while in control of the district. Since resources are defined at the province level and IS's control of resources varies over time, standard errors are clustered at the province level. Given the small number of provinces in the sample (9), standard errors were calculated using a wild bootstrap, as recommended by Cameron, Gelbach, and Miller (2008).

Appendix Table 7. Prevalence of Taxation in Districts With and Without Oil (Difference-in-Means)

Mean (oil = 0)	Mean (oil = 1)	Difference in Means (District-Level)	
N	12.000	7.000	19.000
Income Taxes	0.917	0.857	-0.060
	(0.289)	(0.378)	[0.176]
Excise Taxes	0.333	1.000	0.667
	(0.492)	(0.000)	[0.185]***
Border Taxes	0.083	0.857	0.774
	(0.289)	(0.378)	[0.149]***
Service Fees	0.500	1.000	0.500
	(0.522)	(0.000)	[0.179]**
Fines	0.750	1.000	0.250
	(0.452)	(0.000)	[0.158]
Licensing Fees	0.167	1.000	0.833
	(0.389)	(0.000)	[0.125]***
Property Taxes	0.083	0.571	0.488
	(0.289)	(0.535)	[0.239]*

6.2 Comparison of Districts With and Without Hydroelectric Dams

Appendix Table 8 compares the prevalence of tax policies across districts with and without hydroelectric dams. Again, a difference-in-means analysis suggests that the presence of hydroelectric dams does not diminish the likelihood of taxation, contradicting the expectations of greed-based theories. Appendix Table 9 repeats the same analysis at the district-quarter level, yielding a similar result.

Appendix Table 8. Prevalence of Taxation in Districts With and Without Hydroelectric Dams

Mean (hydro = 0)	Mean (hydro = 1)	Difference in Means (District-Level)	
N	11.000	8.000	19.000
Income Taxes	0.909	0.875	-0.034
	(0.302)	(0.354)	[0.149]
Excise Taxes	0.636	0.500	-0.136
	(0.505)	(0.535)	[0.264]
Border Taxes	0.364	0.375	0.011
	(0.505)	(0.518)	[0.260]
Service Fees	0.545	0.875	0.330
	(0.522)	(0.354)	[0.220]
Fines	0.818	0.875	0.057
	(0.405)	(0.354)	[0.191]
Licensing Fees	0.364	0.625	0.261
	(0.505)	(0.518)	[0.264]
Property Taxes	0.273	0.250	-0.023
	(0.467)	(0.463)	[0.242]

Appendix Table 9. Prevalence of Taxation in Districts With and Without Hydroelectric Dams (District-Quarters)

Mean (hydro = 0)	Mean (hydro = 1)	Difference in Means	
N	89.000	96.000	185.000
Income Taxes	0.427	0.406	-0.021
	(0.497)	(0.494)	[0.197]
Excise Taxes	0.191	0.125	-0.066
	(0.395)	(0.332)	[0.137]
Border Taxes	0.146	0.115	-0.031
	(0.355)	(0.320)	[0.116]
Service Fees	0.416	0.365	-0.051
	(0.496)	(0.484)	[0.348]
Fines	0.472	0.417	-0.055
	(0.502)	(0.496)	[0.275]
Licensing Fees	0.124	0.094	-0.030
	(0.331)	(0.293)	[0.110]
Property Taxes	0.213	0.021	-0.193
	(0.412)	(0.144)	[0.213]

6.3 Comparison of Districts With and Without Phosphate Mines and Natural Gas

Appendix Tables 10 and 11 conduct the same comparisons across districts with and without phosphate mines and natural gas. Although I do find a negative relationship between the presence of those resources and the prevalence of taxation, natural gas and phosphate mines are found in only two of the 19 districts, and they are co-located in the same two districts. The relative rarity of these resources and resulting lack of variation caution against drawing any conclusions from the phosphate and natural gas results. Overall, the data is inconsistent with the pattern of taxation predicted by greed-based theories of rebel group behavior.

Appendix Table 10. Prevalence of Taxation in Districts With and Without Phosphate Mines

Mean (phosphate = 0)	Mean (phosphate = 1)	Difference in Means (District-Level)	
N	17.000	2.000	19.000
Income Taxes	0.941	0.500	-0.441
	(0.243)	(0.707)	[0.303]
Excise Taxes	0.529	1.000	0.471
	(0.514)	(0.000)	[0.822]
Border Taxes	0.412	0.000	-0.412
	(0.507)	(0.000)	[0.779]
Service Fees	0.765	0.000	-0.765
	(0.437)	(0.000)	[0.666]
Fines	0.824	1.000	0.176
	(0.393)	(0.000)	[0.727]
Licensing Fees	0.529	0.000	-0.529
	(0.514)	(0.000)	[0.870]
Property Taxes	0.294	0.000	-0.294
	(0.470)	(0.000)	[0.731]

Appendix Table 11. Prevalence of Taxation in Districts With and Without Natural Gas

Mean (gas = 0)	Mean (gas = 1)	Difference in Means (District-Level)	
N	17.000	2.000	19.000
Income Taxes	0.941	0.500	-0.441
	(0.243)	(0.707)	[0.346]
Excise Taxes	0.529	1.000	0.471
	(0.514)	(0.000)	[0.822]
Border Taxes	0.412	0.000	-0.412
	(0.507)	(0.000)	[0.779]
Service Fees	0.765	0.000	-0.765
	(0.437)	(0.000)	[0.640]
Fines	0.824	1.000	0.176
	(0.393)	(0.000)	[0.727]
Licensing Fees	0.529	0.000	-0.529
	(0.514)	(0.000)	[0.788]
Property Taxes	0.294	0.000	-0.294
	(0.470)	(0.000)	[0.731]

6.4 Comparison of Districts With and Without Any Resource

Appendix Table 12 compares the prevalence of taxes and other revenue-extracting policies across districts with and without any type of resource. Again, on balance, the results suggest that IS was no more likely to impose these policies in resource-poor districts than it was in resource-rich districts. If anything, taxation was more prevalent in resource-rich districts, contradicting the expectations of greed-based theories. Six of the policies were more likely to be found in resource-rich districts (excise taxes, border taxes, service fees, fines, licensing fees, and property taxes). Only one policy (income taxes) was more prevalent in resource poor-districts, and this result is not statistically significant.

Appendix Table 12. Prevalence of Taxation in Districts With and Without Any Natural Resource

Mean (natres = 0)	Mean (natres = 1)	Difference in Means (District-Level)	
N	5.000	14.000	19.000
Income Taxes	1.000	0.857	-0.143
	(0.000)	(0.363)	[0.127]
Excise Taxes	0.200	0.714	0.514
	(0.447)	(0.469)	[0.269]*
Border Taxes	0.000	0.500	0.500
	(0.000)	(0.519)	[0.193]**
Service Fees	0.400	0.786	0.386
	(0.548)	(0.426)	[0.311]
Fines	0.600	0.929	0.329
	(0.548)	(0.267)	[0.276]
Licensing Fees	0.000	0.643	0.643
	(0.000)	(0.497)	[0.194]***
Property Taxes	0.000	0.357	0.357
	(0.000)	(0.497)	[0.181]*

7 Detailed References and Translations for ISTPI Dataset Primary Sources

This section contains detailed references for all of the primary-source texts from the ISTPI dataset that were cited in the article or appendix. Translations of relevant excerpts are my own. Some individual primary-source texts refer to more than one revenue-extracting policy. In such cases, I list all of the policy-types mentioned in the text.

For social media texts (Twitter and Facebook posts), I have deleted hashtags (#s) because they interfere with typesetting. For all texts, I have preserved variation in the terminology used to describe IS because different terms have positive and negative connotations. "Daesh" (داعش) the Arabic acronym for an earlier iteration of IS's name, "The Islamic State in Iraq and al-Sham" (الدولة الإسلامية في العراق والشام) is considered a derogatory term used by opponents of the group. "The Islamic State" (الدولة الإسلامية) is the name that the group uses to describe itself and is therefore has neutral or positive connotations depending on the context. "The Caliphate" (الخلافة) is a term used primarily by the group's members and supporters.

ISTPI #39

- Date: April 1, 2015
- Province: Aleppo
- District: Deir Hafir
- Policy: Income Tax
- Source: Social Media (Twitter)
- Author: @abo987khaled
- Language: Arabic
- Relevant Excerpt: داعش تفرض الزكاة على مزارع يمتلك 600 بقرة قيمة الزكاة 50 مليون ليرة سورية مايعادل سعر نصف كمية الأبقار أي سرقة هذه بإسم الإسلام
- Translation: "Daesh [IS] imposes *zakāt* taxes of 50 million Syrian pounds [USD $97,000] on farmers in possession of at least 600 cows, an amount that is equivalent to half the value of the cows."

ISTPI #142

- Date: February 12, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @ShamMirror
- Language: Arabic
- Relevant Excerpt: تنظيم دولة العراق والشام الإسلامية يطالب سكان مدينة منبج بدفع فواتير الكهرباء والماء
- Translation: "The Islamic State in Iraq and al-Sham [IS] is demanding that residents of the city of Manbij pay service fees for electricity and water."

ISTPI #143

- Date: May 5, 2014
- Province: Aleppo
- District: al-Bab
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @emartmanbej (IS-affiliated account)
- Language: Arabic

- Relevant Excerpt: قامت الدولة الاسلامية بترخيص اشتراكات الكهرباء للمولدات الخاصة من 1500 الى 800 في إمارة الباب
- Translation: "The Islamic State [IS] has begun to charge fees ranging from 800 to 1,500 Syrian pounds [USD $1.55 to USD $2.91] for electricity subscriptions for private generators in al-Bab."

ISTPI #148

- Date: December 20, 2014
- Province: Aleppo
- District: Manbij
- Policy: Asset Tax, Service Fee, Fine, Excise Tax
- Source: Newspaper ("al-Aan")
- Author: Mohamed, Nazar
- Language: Arabic
- Relevant Excerpt (Title of Article): بالأرقام.. ضرائب وأتاوات داعش تؤرق أهالي ريف حلب
- Translation: "By the numbers ... Daesh [IS]'s taxes and fees are aggravating residents of rural Aleppo."

ISTPI #363

- Date: January 28, 2016
- Province: Aleppo
- District: Manbij
- Policy: Border Tax
- Source: Newspaper ("Bas News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض أتاوات كبيرة على الراغبين بمغادرة منبج
- Translation: "Daesh [IS] imposes large fees on those seeking to leave Manbij"

ISTPI #367

- Date: December 17, 2015
- Province: al-Hasakah Province, al-Hasakah District
- District(s): al-Hasakah
- Policy: Service Fee
- Source: Newspaper ("Qasioun News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: ضرائب جديدة لداعش على سكان مدينة الشدادي
- Translation: "New Daesh [IS] taxes on residents of the city of al-Shadadi"

ISTPI #391

- Date: March 3, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Excise Fee
- Source: Social Media (Twitter)
- Author: @aymanprince2020
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض ضريبة 2500 ليرة سورية على كل نقلة للرمل الخاص بالبناء من مقالع خط الجزيرة
- Translation: "Daesh [IS] imposes a tax of 2,500 Syrian pounds [USD $4.85] for each shipment of sand for construction from quarries."

ISTPI #411

- Date: February 1, 2017
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Service Fee
- Source: Newspaper ("Deir Ezzor 24") via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: داعش تفرض على الطلاب في جميع المراحل التعليمية والدراسية لجميع الفئات مبلغ 1000 ليرة سورية رسم تسجيل للدخول للمدارس
- Translation: "Daesh [IS] is imposing fees of 1,000 Syrian pounds [USD $1.94] on students at all levels of education to register for enrollment in schools."

ISTPI #421

- Date: October 26, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @hamoudehher2000
- Language: Arabic
- Relevant Excerpt: داعش يفرض غرامة مالية قدرها 50000 ل.س على صاحب محل في مدينة البوكمال بالريف الشرقي بتهمة بيع أغذية فاسدة
- Translation: "Daesh [IS] imposes a fine of 50,000 Syrian pounds [USD $97] on the owner of a store in the city of Al Bukamal for selling spoiled food."

ISTPI #431

- Date: June 13, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @aymanprince2020
- Language: Arabic
- Relevant Excerpt: الحكم على الأطفال الهاربين من معسكرات مرتزقة داعش بالجلد وإجبار الأهالي على دفع غرامة مالية على كل يوم
- Translation: "Ruling on children who flee military training camps: Daesh [IS] lashes and forces their parents to pay a fine every day."

ISTPI #496

- Date: October 6, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Event: Peaceful Resistance
- Source: Newspaper via social media (Twitter)
- Author: @Akhbar_Thawra
- Language: Arabic
- Relevant Excerpt: تجمهر لنسوة أمام المحكمة الإسلامية التابعة لداعش فيالميادين لمعرفة مصير أبنائهن المعتقلين
- Translation:"A crowd of women has assembled in front of the Islamic court of Daesh [IS] to inquire about the fate of their detained sons"

ISTPI #539

- Date: November 17, 2015
- Province: Deir Ezzor
- District: al-Mayadin

- Policy: Resistance (peaceful)
- Source: Social Media (Twitter)
- Author: @abdalghfourdyab
- Language: Arabic
- Relevant Excerpt: مظاهرة في مدينة الميادين تتحدى داعش وترفع علم الثورة السورية مساء اليوم كما هتف المتظاهرون لالجيش الحر
- Translation: "This evening, there is a demonstration in the city of al-Mayadin in which protesters are defying Daesh [IS], raising the flag of the Syrian revolution, and shouting in support of the Free Syrian Army"

ISTPI #762

- Date: January 7, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Newspaper ("Sound and Picture") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: دير الزور: تنظيم "داعش" يفرض غرامة على أصحاب محلات تجارية في بلدتي السوسة والباغوز بتهمة بيع مواد غذائية فاسدة
- Translation: "Deir Ezzor: Daesh [IS] imposes fines on the owners of shops in the two towns of al-Sousa and al-Babuz on charges of selling corrupt food."

ISTPI #763

- Date: January 5, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Newspaper ("Sound and Picture") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: دير الزور: تنظيم "داعش" يفرض غرامة على امرأة في قرية البوبدران بالريف الشرقي بتهمة ارتداء حذاء ملون
- Translation: "Deir Ezzor: Daesh [IS] imposes a fine on a woman in the village of al-Budran in the eastern countryside on charges of wearing colorful shoes."

ISTPI #789

- Date: September 10, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: JustPaste.it
- Author: Abu al-Ihsan (described as an IS "official of public services")
- Language: Arabic
- Relevant Excerpt: الأخوة أصحاب المحلات التجارية (أو مستثمريها) يرجى مراجعة مكتب الجباية هيئة الخدمات العامة لدفع مبلغ 1000 ل.س. بدل أعمل نظافة
- Translation: "Brothers who own commercial shops (or their investors) must report to the collection office of the Public Services Authority to pay a fee of 1,000 Syrian pounds [USD $1.94] in exchange for cleaning services."

ISTPI #826

- Date: February 21, 2017
- Province: Deir Ezzor

- District: al-Mayadin
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @AlSaharqia24
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض غرامات على أصحاب المحال التجارية لسقف الشوارع في المدينة
- Translation: "Daesh [IS] is imposing service fees on shopkeepers to [pay for] roofing over the streets"

ISTPI #831

- Date: October 13, 2016
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Licensing Fee
- Source: Newspaper ("al-Sharqia 24") via social media (Twitter)
- Author: @AlSaharqia24
- Language: Arabic
- Relevant Excerpt: اجراءات مشددة من قبل داعش على الدراجات النارية في المدينة ويفرض على أصحابها تسجيلها ودفع رسوم بقيمة 3 آلاف ليرة
- Translation: "Daesh [IS] has tightened restrictions on motorcycles in the city and has imposed on motorcycle-owners a requirement to register their [motorcycles] and pay a fee of 3,000 Syrian pounds [USD $5.82]."

ISTPI #845

- Date: February 10, 2017
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Newspaper ("Sahefa News")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض اتاوات استعدادا لمعركة الرقة
- Translation: "Daesh [IS] is imposing fees in preparation for the battle over Raqqa"

ISTPI #852

- Date: November 17, 2015
- Province: Aleppo
- District: Deir Hafir, Manbij, al-Bab
- Policy: Service Fee
- Source: Newspaper via social media (Twitter)
- Author: @Aleppo24
- Language: Arabic
- Relevant Excerpt: داعش يفرض مبالغ مالية على الفلاحين المستفيدين من قنوات المياه في مناطق مسكنة ودير حافر ومنبج والباب في ريف حلب الشرقي
- Translation: "Daesh [IS] is imposing fees on farmers benefiting from irrigation channels in the areas of Maskana, Deir Hafor, Manbij and Al-Bab in the eastern countryside of Aleppo."

ISTPI #862

- Date: February 7, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper ("Euphrates Post") via social media (Twitter)
- Author: @EuphratesPost

- Language: Arabic
- Relevant Excerpt: ريف ديرالزور الشرقي:تنظيم داعش يغرم شخص 10 غرامات ذهب منذ قليل في مدينة الميادين بسبب عدم تخفيف الشارب
- Translation: "Eastern countryside of Deir Ezzor: Daesh [IS] fined a man 10 grams of gold a little while ago in the city of al-Mayadin for not trimming his mustache"

ISTPI #868

- Date: October 6, 2015
- Province: Deir Ezzor
- District: al-Mayadin, al-Bukamal
- Policy: Service Fee
- Source: Non-Governmental Organization ("The Union of Syrian Journalists") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): ديرالزور: انتهاكات جديدة
- Translation: "Deir Ezzor: New Violations"

ISTPI #881

- Date: October 6, 2015
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Armed Group ("News Network of Tribal Forces") via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش تفرض مبلغ 7000 ل.س على اصحاب المحلات لوضع اكياس ترابية امام المحلات كسواتر ترابية
- Translation: "Daesh [IS] is imposing a fee of 7000 Syrian pounds [USD $13.58] on the owners of shops to pay for the placement of dirt bags in front of their shops as protective barriers."

ISTPI #907

- Date: March 7, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Xeber24")
- Author: Jaan, Nouzat
- Language: Arabic
- Relevant Excerpt (Title of Article): دير الزور: بتهمة "حيازة انترنيت فضائي" داعش يحكم على شخص بـ200 جلدة ومليون ليرة سورية غرامة
- Translation: "Deir Ezzor: On charges of "possession of an internet satellite," Daesh [IS] has sentenced a person to 200 lashes and a fine of one million Syrian pounds [USD $1,940]."

ISTPI #917

- Date: February 1, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper ("Deir Ezzor 24") via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: قام تنظيم داعش بمخالفة أصحاب صهاريج نقل النفط وأصحاب محلات الحدادة التي تقوم بصناعتها في ريف ديرالزور الشرقي بسبب التلاعب بحجم

- Translation: “Daesh [IS] has imposed fines on the owners of oil tankers and the blacksmith shops that manufacture them in the eastern countryside of Deir Ezzor because of fraud.”

ISTPI #925

- Date: December 3, 2014
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @SyrusSyria
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يعتقل40 فتاة بسبب عدم التزامهن باللباس الشرعي خلال عملهن بالأراضي الزراعية ببلدة القورية بريف دير الزور ودفع 130 ألف ل.س كغرامة
- Translation: “The organization Daesh [IS] has detained 40 girls because of their non-compliance with the requirements of sharia clothing while working on farm lands in the town of Quriya in Deir Ezzor and they were ordered to pay 30,000 Syrian pounds [USD $58.20] as a fine.”

ISTPI #939

- Date: April 27, 2014
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @raregold2727
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يفرض ضريبة قدرها 15 ألف ليرة سورية على كل محل ينوي التبرع لبناء مسجد
- Translation: “Daesh [IS] is imposing a tax of 15,000 Syrian pounds [USD $29.10] on every shop in order to finance the construction of a mosque...”

ISTPI #945

- Date: August 25, 2014
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Border Tax
- Source: Newspaper (“al-Etihad Press”) via social media (Twitter)
- Author: @alEtihad_Press
- Language: Arabic
- Relevant Excerpt: داعش يفرض رسوما مقدارها 5000 ليرة سورية شهرياً على الحافلات التي تقل الركاب إلى مدينة الميادين في ريف محافظة
- Translation: “Daesh [IS] is imposing fees of 5,000 Syrian pounds [USD $9.70] per month on buses that carry passengers to the city of al-Mayadin in the countryside of Deir Ezzor Province”

ISTPI #951

- Date: December 21, 2015
- Province: Deir Ezzor
- District: al-Bukamal
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @hamoudehher2000
- Language: Arabic
- Relevant Excerpt: ١. الاف ل.س ودورة شرعية لشهر واحد يفرضها ديوان الحسبة التابع لتنظيم داعش بسبب تزوير إذن سفر

- Translation: “The department of the religious police of Daesh [IS] has imposed a fine of 10,000 Syrian pounds [USD $19.40] and a one month sharia course on someone who forged a travel permit”

ISTPI #977

- Date: August 23, 2013
- Province: Raqqa
- District: Tel Abyad
- Policy: Income Tax
- Source: Non-Governmental Organization (“House of the People of Tel Abyad”) via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: الأشخاص الذين فرضت عليهم ضريبة بدل الجهاد
- Translation: “[List] of the people upon whom [IS] has imposed a ‘tax in lieu of jihad’”

ISTPI #984

- Date: August 29, 2013
- Province: Raqqa
- District: Tel Abyad
- Policy: Excise Tax
- Source: Armed Group (“Union of Free Kurds in Tel Abyad”) via social media (Facebook)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt: رفض ... لقتال الكرد في قرى تل ابيض والمنطقة وكذلك رفضها لدفع ضريبة بدل الجهاد
- Translation: “They [a Kurdish group] refused to fight the Kurds in Tel Abyad and they also refused to pay a tax instead of jihad.”

ISTPI #1001

- Date: May 21, 2015
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper (“Deir Ezzor 24”) via social media (Twitter)
- Author: @DeirEzzor24
- Language: Arabic
- Relevant Excerpt: غرامات جديدة في قوانين داعش: 7 آلاف ل.س لمن يحلق لحيته 3 آلاف ل.س لمن يقوم بتحديد لحيته 5 آلاف ل.س لمن يفتح أزرار قميصه
- Translation: “New fines specified in the rules of Daesh [IS]: 7,000 Syrian pounds [USD $13.58] for anyone who shaves his beard; 3,000 Syrian pounds [USD $5.82] for anyone who refines his beard; 5,000 Syrian pounds [USD $9.70] for anyone who opens the buttons of his shirt.”

ISTPI #1017

- Date: February 14, 2016
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Newspaper (“Euphrates Post”) via social media (Twitter)
- Author: @EuphratesPost
- Language: Arabic
- Relevant Excerpt: ريف ديرالزور الشرقي:تنظيم داعش يغرم أحد تجار الدخان 95 غرام من الذهب بمعدل غرام عن كل كروز ضبط عنده

- Translation: “Eastern countryside of Deir Ezzor: Daesh [IS] imposes a fine of 95 grams of gold on a cigarette trafficker at a rate of one gram per cigarette”

ISTPI #1060

- Date: August 7, 2016
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Service Fee, Licensing Fee
- Source: Newspaper (“Tamddon”)
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش يفرض ضرائب جديدة على أهالي دير الزور
- Translation: “Daesh [IS] imposes new taxes on the people of Deir Ezzor”

ISTPI #1064

- Date: January 20, 2017
- Province: Deir Ezzor
- District: Deir Ezzor
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @1ljadooo
- Language: Arabic
- Relevant Excerpt: غرامة مالية تصل الى 500 دولار و80 جلدة لمن يتأخر عن الصلاة 4 دقائق بالقانون الجديد الذي يفرضه تنظيم الدولة في مدينة دير الزور
- Translation: “Fines of up to $500 USD and 80 lashes are being imposed on those who are more than four minutes late for prayer under a new rule imposed by the Islamic State [IS] in the city of Deir Ezzor”

ISTPI #1072

- Date: April 6, 2015
- Province: Aleppo
- District: Manbij
- Policy: Property Tax, Income Tax
- Source: Newspaper (“ARA News”)
- Author: Mohamed, Barry
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يفرض ضرائب على المحال التجارية في مدينة منبج بحلب
- Translation: “The organization of the Islamic State [IS] is imposing taxes on commercial shops in the city of Manbij in Aleppo”

ISTPI #1087

- Date: December 2, 2015
- Province: Deir Ezzor
- District: al-Bukamal, al-Mayadin
- Policy: Property Tax, Income Tax, Fine, Service Fee
- Source: Newspaper (“al-Hul”)
- Author: Kamali, Nazir
- Language: Arabic
- Relevant Excerpt (Title of Article): سلطة داعش الاقتصادية والاجتماعية ... ضرائب جديدة لدعم بيت مال المسلمين
- Translation: “The economic and social authority of Daesh [IS] ... New taxes to support the treasury for Muslims”

ISTPI #1098

- Date: October 22, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Property Tax, Income Tax
- Source: Newspaper ("ARA News")
- Author: Masti, Qurman
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يفرض ضرائبا وأتاوات على أهالي ديرالزور
- Translation: "The organization of the Islamic State [IS] is imposing taxes and fees on the people of Deir Ezzor"

ISTPI #1099

- Date: April 30, 2014
- Province: Aleppo
- District: Manbij
- Policy: Service Fee
- Source: Newspaper ("Akhbar al-An")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article: داعش يفرض الأتاوات على أهالي منبج ويستعد لتسليم مدينة الباب لقوات الأسد
- Translation: "Daesh is imposing new fees on the people of Manbij and is preparing to lose control of the city of al-Bab to Assad's forces"

ISTPI #1138

- Date: November 5, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper ("Euphrates Post") via social media (Twitter)
- Author: @EuphratesPost
- Language: Arabic
- Relevant Excerpt: قام عناصر تنظيم داعش بجلد شاب البارحة في الميادين بسبب عدم إرتداء زوجته اللباس الشرعي الدرع بالإضافة لغرامة مالية
- Translation: "Daesh [IS] authorities whipped a young man yesterday in #al-Mayadin because his wife was not wearing sharia-compliant clothing (a face shield) in addition to a monetary fine"

ISTPI #1139

- Date: October 17, 2016
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper ("Sound and Picture") via social media (Twitter)
- Author: @soundandpic
- Language: Arabic
- Relevant Excerpt: تنظيم داعش يخالف 3 أشخاص بغرامة 20 غرام ذهب على كل شخص بتهمة عدم تسليم أجهزة الستلايت في مدينة البوكمال
- Translation: "Daesh [IS] has imposed fines of 20 grams of gold on 3 people in the city of al-Bukamal for not turning in their satellite dishes."

ISTPI #1145

- Date: October 2014
- Province: Deir Ezzor
- District: Deir Ezzor, al-Mayadin

- Policy: Excise Tax
- Source: Newspaper ("Deir Ezzor 24")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): كنائس ديرالزور لم تقرع أجراسها وعربة بابا نويل لم تصل هذا العام أيضا
- Translation: "The church bells of Deir Ezzor have not been ringing and the Christmas caravan did not arrive either"

ISTPI #1156

- Date: April 18, 2015
- Province: Raqqa
- District: Raqqa
- Policy: Fine
- Source: Social Media (Twitter)
- Author: @Raqqa_SL
- Language: Arabic
- Relevant Excerpt: قام تنظيم داعش بمعاقبة رجل عن طريق جلده وصلبه وتغريمه مبلغ 500 الف ليرة سورية وذلك بتهمة أختلاس اموال الزكاة
- Translation: "Daesh [IS] whips a man in Raqqa province on charges of embezzling *zakāt* funds and imposes a fine of 500,000 Syrian pounds [USD $970] on him."

ISTPI #1157

- Date: January 2, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Income Tax
- Source: Non-Governmental Organization ("Syrian Observatory for Human Rights")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): تنظيم الدولة الإسلامية يؤسس ديوان الزكاة بمدينة الميادين ويلوح باستخدام القوة لمن لن يدفع الزكاة
- Translation: "Daesh [IS] establishes a *dīwān* [department] of *Zakāt* in al-Mayadin and threatens to use force against anyone who refuses not pay *zakāt*"

ISTPI #1159

- Date: August 27, 2014
- Province: Raqqa
- District: Raqqa
- Policy: Fine
- Source: Newspaper ("7 Eyad") via social media (Twitter)
- Author: @7eyad
- Language: Arabic
- Relevant Excerpt: صورة مخالفة مرورية حررتها شرطة داعش في ولاية الرقة
- Translation: "Photo of a traffic violation ticket issued by the Daesh [IS] police in the province of Raqqa"

ISTPI #1162

- Date: July 13, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Policy: Fine
- Source: Newspaper ("Orient News")
- Author: Shahab al-Din, Mohamed
- Language: Arabic

- Relevant Excerpt (Title of Article): حياة (الميادين) تحت حكم داعش: ممارسات صدق أو لاتصدق
- Translation: "Life in al-Mayadin under Daesh [IS] rule: Practices of belief and disbelief."

ISTPI #1166

- Date: January 20, 2015
- Province: Deir Ezzor
- District: al-Mayadin
- Event: Resistance (violent)
- Source: Newspaper ("al-Arab al-Youm")
- Author: Khalil, Mais
- Language: Arabic
- Relevant Excerpt (Title of Article): مجهولون يهاجمون شرطة داعش في الميادين ويحرقون سيارات الحسبة
- Translation: "Assailants attack Daesh [IS] police in al-Mayadin and set fire to its religious police cars"

ISTPI #1185

- Date: August 1, 2017
- Province: Deir Ezzor
- District: Deir Ezzor, al-Mayadin, al-Bukamal
- Policy: Border Tax
- Source: Newspaper ("al-Etihad Press")
- Author: Not specified
- Language: Arabic
- Relevant Excerpt (Title of Article): داعش بصدد فرض غرامات مالية جديدة على ميسوري دير الزور
- Translation: "Daesh [IS] is imposing new fines on the people of Deir Ezzor"

ISTPI #1214

- Date: April 29, 2016
- Province: Raqqa
- District: Raqqa
- Policy: Service Fee
- Source: Social Media (Twitter)
- Author: @AbeerKoko
- Language: Arabic
- Relevant Excerpt: ٢... ليرة سورية غرامة يدفعها كل بيت ومحل في الرقه لتغطية شوارع الرقه ومنع رصد تحركات الدواعش فيها من الطائرات بدون طيار
- Translation: "A fee of 2000 Syrian pounds [USD $3.88] has been imposed on each house and shop in the city to cover the streets and shield the movements IS fighters from surveillance by drones"

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