



J. Antonio Campos

On taxes and suspicion: ambivalences of rule and the politically possible in contemporary Hargeisa, Somaliland

J. Antonio Campos
MA Sociocultural Anthropology
jcampost@uchicago.edu

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J. ANTONIO CAMPOS

ABSTRACT

In the city of Hargeisa, tax collectors and fiscal officers of the self-proclaimed and internationally unrecognized Republic of Somaliland exhibit a constant ambivalence as they perform their job, i.e., direct income taxation. While presuming the taxpayer's dishonesty, they rely on the anticipation of honesty to collect public revenue, although they could deploy state force to accomplish their task. Ethnographic material collected over six months of fieldwork is used in this paper to argue that this ambivalence and the hesitancy to use violence can be analytically construed as a ground from which a form of political obligation other than fear of state violence may eventually emerge. The tax collectors and I, based on literary theory, decided to speak about this ambivalence as "suspicion", for this feeling enables the awareness of unfolding time and thereby opens up a future horizon where the possibility of genuine adherence to the Somalilander project emerges. In this sense, the tax collector's suspicion in Hargeisa reflects the Somalilander quest to retrieve the proper foundations of its political authority. Taxes, thus, have a dual meaning: when imagined as debt, they construe collectors as the authority of the sovereign nation state; when imagined as a form of owing, they construe collectors as agents of a common collective project. The central point of this study is that this second path of the moral imagination could hold the promise of a distinct political future not rooted in coercion. This future flashes for a moment in the fiscal situation before the attentive observer.

INTRODUCTION: OPPORTUNITIES FOR A FISCAL ANTHROPOLOGY FROM THE SOUTH

Optimistic expectations saturate those moments in history that appear to bear the potential to reframe the political foundation of a polity. So does a certain anxiety about missing the opportunity. Recently, anthropologist Talal Asad presented us with such an image (Asad 2015). Shortly after the 2011 uprising in Egypt which culminated in the resignation of Mubarak, an evanescent solidarity between the military and the masses held the promise of a new beginning where political obligation would be rooted in loyalty to the nation rather than fear of state violence, Asad suggested. And yet, he went on to argue, the modern sovereign state's impatient concern for the stability, unity, and progress of a homogenous national subject foreclosed that possibility. Necessity, placed at the core of political reason, justified violence against the Muslim Brotherhood, the despised "Islamists," and shaped the terms of recognition, legitimizing Sisi's coup against a democratically elected Morsi (Asad 2015: 184–187, 194–199). From South Africa, philosopher Achille Mbembe delivers a similar portrait of last year's upheavals which started with a demand to remove the statue of Cecil Rhodes from the University of Cape Town. Democracy's broken promise of prosperity in tandem with a vivid remembrance of black suffering brought students together in an aspirational clamorous upsurge for radical change (Mbembe 2016). But again, the pressing figure of the internal enemy, "the whites," secured necessity's firm footing in the political, imbuing violence with the aura of being the unique key to unlock the nation's future. Inspired by a reading of Fanon which privileged fearlessness to risk a fight, over willingness to locate and deploy a generative, critical cosmopolitanism, the students, Mbembe reports, were no longer willing to wait to demarcate who belongs and who does not.

Seeking to start the political realm anew is a characteristically modern form of political practice which simultaneously wishes to break with the past and connect with the future (Arendt 1963). Such a practice, thence, detonates moral confusion. It inaugurates in the political an entropic mode of formlessness, a dynamic temporality of which the contours cannot be captured, not fully, by concepts standing as contained coherences, such as "transition", "democratization" or "modernization" (see for example Scott 2014). Political inception, or what is experienced as such, does not present subjects with a dilemma. It is not simply that some things seem to be "out of place" (Douglas 1966). Choices are never clear; opportunities and dangers mix the options up and extricate events from context, delivering the unfolding content to consciousness as sensation, as the sensation that such and such could be the case, if such and such were the facts – an elaborate subjunctive mood (Guyer 2015 following Deleuze 1981. See also Bois & Krauss 1997).

The numbing bureaucratic tempo of the central tax collection office in Hargeisa, capital of the self-declared and internationally unrecognized Republic of Somaliland,ⁱ may mislead the observer into believing that the foundational political moment of this make-believe state has passed.ⁱⁱ Yet, the experience of the

young tax collectors with whom I have spent the last two summers suggests otherwise. In performing their job, these men are constantly assailed by doubt. Direct income taxation in the city seems to rely heavily on trust in the taxpayer while simultaneously presuming a more or less generalized dishonesty. The pages that follow arise from the presumption that this ambivalence betrays a deeper tension in Somaliland. A constant sense of interrogation haunts the administration: on what grounds should we erect this project? Where is the authority of our power to be found? Through a thick ethnographic analysis of the conceptualizing practices of tax collectors, my purpose is to convey how these enthusiastic, ironic, and utterly patient young men grapple with this tension in the fiscal situation. Somaliland's foundational moments appear right there before the eyes of the attentive observer. And the question that follows is: what kind of political community could possibly emerge, at least from the vantage point of Hargeisa, if tax collection is taken as possible moral grounding? My interest lies in the forms of political obligation that could flourish in the Somaliland project as this latter emerges in fiscal interaction through the dangers and opportunities with which Asad and Mbembe are so deeply concerned, and with which the tax collectors deal on a daily basis.

Although I shall restrain my own enthusiasm for the potential that Somaliland seems to hold, I should like to argue that the tax collector's ambivalent attitude to their bureaucratic task and towards Somalilander citizens signals an aspiration to set the foundation of Somaliland not on the fear of defaulting on a debt to political authority, by which residents would become subject to state violence if necessary, but rather on ongoing and endless owing relations arising from loyalty, from genuine adherence to the project and responsibility towards others. New beginnings – Asad and Mbembe remind us (following respectively Arendt and Fanon) – require the patience to learn a new language and to inhabit a new body: while collectors face taxpayers ambivalently, or as we agreed to call it, with suspicion, they portray their function to themselves as an exercise in calmly waiting, either for actual payment or the revelation of a lie (which then usually just reinitiates a cycle of waiting). In this sense collectors display the patience and willingness to listen that Asad and Mbembe are calling for in Egypt and South Africa. I take tax collectors to represent an emergent form of 'suspended enforcement' (see Muñoz 2011) in the midst of foundational political confusion, upon of which forgotten (or perhaps even truly new) forms of political sociality may be grounded. The modern sovereign nation-state disables certain forms of life – should the state be religious or secular? Should it be white or black? Should it strictly abide by the letter of the law, jail you and close your business if you refuse to pay, or should it recognize its own contingency and, while upholding the spirit of the law, simply withdraw from economic activity in favor of a free market? Responding 'neither' to any of these binaries is hardly conceivable (Asad 2015: 177, 206, 212. See also Agrama 2012; and Ferguson 2015: 35–62). The modern state deals only in absolutes: a or b, nothing more. This text is, thus, a brief study of what that 'neither' may, eventually, look like.

The paper divides the ethnographic material I analyze into two main sections in order to support this claim. The first is designed to explicate the anthropological

method that I found myself improvising to unpack the tax collector's reluctance to deploy state force on probable tax evaders. At the time it seemed puzzling to me that they chose to be tolerant and understanding with all kinds of people promising them to pay at a later moment. Explaining this hesitation as a manifestation of what political science refers to as "state weakness" and/or "corruption" seemed, however, too facile, too flat, too arrogant – as if these very concepts had no historical moorings in Euro-American political processes and enjoyed a perfect cultural transitivity (see Comaroff & Comaroff 2012; de Sardan 1999). And yet, I have also tried not to suggest that collectors inhabit a radically different political ontology.ⁱⁱⁱ Therefore, the section moves in three steps.

After establishing ambivalence as the primary mediator of the collectors' imagination, I proceed to argue that an analysis of this feeling magnifies the Somaliland present, which is characterized by both an uncertainty about the appropriate pillars for the power of political authority and an indeterminacy about the endurance of the Republic. That uncertainty is not a uniquely Somaliland problem; all democratic polities periodically renew their grounds with electoral procedures. The indeterminacy of durability, however, is a condition specific to the case. The presence of this latter clarifies the dynamics of the former, bringing into focus the constitutive elements of the Somaliland project that seem to point beyond it. Said again: a study of the feeling of ambivalence, which in the incessantly questioned Somaliland Republic clearly mirrors the uncertainty of modern political authority, leaves one wondering about possibilities. In the last segment of the section I make the case for referring to tax collectors' ambivalence as "suspicion" by highlighting the patient disposition towards which it pulls fiscal officers, "[...] as collectors, we wait," and which is not far from what literary critics have suggested is the main point of exercising suspicion through the reading of detective novels: awareness of unfolding time. The main analytical point is thus that the entirety of their conceptual repertoire does not serve the purpose of attaining epistemological closure, of imposing coherence on the uncertainties and indeterminacies of the Somaliland project. Rather, it matters because regardless of how nimble a tax collector one becomes, if the difference between honest and dishonest people cannot be permanently established, what one is really doing is just patiently waiting, i.e. puzzling in readiness, and hence, rendering oneself docile, teachable, inclined to edification; in other words, one is becoming open to change. My central concern is to call attention to what Somaliland could become.

But then the question remains: why is it that tax collectors tolerate promises to pay even if they are perfectly aware that people may or may not keep those promises for a number of reasons? In the second section, I take an episode of violent escalation in order to show that the patience inscribed in suspicion opens up various paths of understanding. I then examine these paths with the objective of revealing a tendency to distinguish two meanings for fiscal payments: either as debt between hierarchically related impersonal equals which can and must be squared within a set timeframe, or as a 'communistic' owing between unique and specific persons that has endless duration (Graeber 2011). Imagined as debt, taxes construe collectors as the authority of the sovereign state; imagined as owing,

taxes construe collectors as agents of a common collective project. One may say, then, that collectors constantly ask themselves: should our foundation be the confidence that people, if they could, would pay? Or should it be our capacity to force them to pay, vested upon us by law and backed by accounting systems, however rudimentary and untrustworthy? Perhaps, on a more theoretical tack: should we wait for people to recognize us as legitimate authority (which we derive from our commitment to the nation's future) or should we oblige them to recognize our power (which we are willing to use in the form of force to secure that future)? In the final part of this section I will suggest that collectors wait because they aspire to an uncertain future where the basis of political obligation could be loyalty to the Somaliland project, solidarity among the fragments of the nation – a future where suspicion would end.

After this discussion what will become clear, I hope, is that their choices were not choices, but forays of the moral imagination attempting to grapple with the confusing emergence of Somaliland's political authority at this particular moment of post-independence history. While at this point of my research it is still difficult to determine whether these forays are anchored in an earlier historical form, say the virtual grammar of action encoded in the idiom of total genealogy (see Luling 2006), the purpose of this work is to pull the conversation on Somalia and Somaliland away from an impoverished reading of Weber (1904) and I. M. Lewis (1961) by which every event in the region is characterized as either the absence of a monopoly of legitimate violence, a rollback into clan logics, or a more or less stable "hybridization" of these two seemingly inescapable conditions (e.g. Bereketeab 2011; Eubanks 2012; Jhazbhay 2008; Renders 2012; Simons 1995; Walls 2014; Walls & Kibble 2010). I deliberately propound a different analytical framework, claiming that mistrust, as experienced by tax collectors in the ways of their observing, intimidating and threatening, of their waiting and exacting, of their hoping and projecting, may be an indicator of a friendlier possible form of political life which the notion of trust and its technological conditions of possibility (namely, clear and efficient accounting systems) could inadvertently disable. Suspicion, as the collectors and I understand it, may be becoming, in Somaliland, a momentary space for learning about some kind of mutuality (see Asad 2015: 210 – 214; Ferguson 2015: 119–140).

THE METHOD OF SUSPICION: CONFUSING TIMES IN A YOUNG REPUBLIC

Few ethnographers of the modern state would find it surprising that bureaucrats perform their job by drawing from a rich moral universe (Anand 2015; Auyero 2012; Hansen & Stepputat 2001; Dubois 2010; Ferguson 2015; Gupta 2012; Mathews 2008; Nuijten 2003). Decisions spawn from personal values, affective states, and political inclinations which are far removed, very far indeed, from the aspiration that public servants come to their judgments *sine ire et studio*. And yet, specific to Somaliland is the fact that, for fiscal officers, the encounter with the citizen is deeply ambivalent. It generates a number of cognitive, pragmatic, and affective jumbles. Hargeisa residents have to be trusted, but they must be

mistrusted. In order to examine the political possibilities of this feeling and reflect on its historical roots, the first step is to pinpoint it. We named it “suspicion.”

Ambivalences of rule

Collection starts at around 7:15 in the morning – the sun blazes down, hotels, cafés, restaurants, stalls and shops of various sorts are opening their doors, the sidewalks teem with potential customers, parching winds dust the cars and minibuses trapped in the perpetual traffic jam of the main avenue. Out in the streets, tax collectors do not wear uniforms or any other visible sort of official insignia, although they do carry in their wallets an identification card from the Inland Revenue Department. Trained in business, economics, or accounting in local universities, most of them are recent hires. All of them are men between the ages of 20 and 35. An enthusiastic young director, whom I shall call Amiin,^{iv} renewed the street-level bureaucrats of the Ministry of Finance a couple of years ago. He was himself recruited after the minister read one of his consultancy reports on how to improve the efficiency of the fiscal system. Noting the fact that young men employed locally appear to be seen as less eligible bachelors, Amiin recalled the minister saying: “The future of this country is yours; please take the job,” in his attempt to persuade him.

After four months of walking alongside Keyse, Raajo, Yasir, Naadifo and a number of other collectors, I saw them as my friends – we have learned a lot from each other. I mused on this thought as I sat around the table of the main downtown office, taking a break from the first round of collection. It was around 10 am. Talking about the idea of traveling abroad in the future and then returning to keep working on Somaliland’s reconstruction, we watched Barcelona’s latest goal on someone’s smartphone, enjoying a greasy samosa and the smell of zesty ginger and sweet cardamom slowly melding together with the cashiers’ (all of whom are women) flowery perfume. Intermittent sounds of staplers and rubber stamps filled the background, as numerous shop owners flocked to the front desk to make their fiscal payments in cash. Huge mounds of Somaliland shillings, the national currency introduced in 1994 (three years after secession from Somalia), were already forming.

Suddenly, Keyse stood up, stepped out of the office for a second, and then came back for me. He told me that we were going to pay a visit to the proprietor of a building where a hotel operated. We had procured his home address. The receptionist of the said hotel had told collectors yet again that very morning that she was unwilling to pay the rent tax. Instead, she promised to give the building proprietor a call and try to convince him to go to the office and make the payment in person. As Keyse, a policeman, another collector whom I had not met, the receptionist, and I got into the unmarked car that was going to take us to the proprietor’s home, the receptionist started retelling her story to Keyse. The rent tax is not a responsibility of the hotel owner or the employees, she said, although what she and her boss (the hotel manager) usually did was either request some time from collectors to call the proprietor or pay it themselves to parry the threat of temporary closure of the business by fiscal officers. The proprietor, however, always gave them a hard time reimbursing their money. Fed up with this state of

affairs, the receptionist opted to give the collectors the proprietor's address and have them deal with him themselves. Keyse seemed excited about taking me on this trip. He kept adding details and anecdotes to make the receptionist's story more vivid. Among the many collectors I met, he was perhaps the one most interested in making me understand that to become a tax collector one needs "to be strong" and not shy away from confrontation. He told me that he was so determined to obtain taxes that sometimes certain people tried to run him over with their cars. He said that the nickname for collectors was 'the enemy' (cadowgu). Keyse rhetorically asked, "isn't it [true]," to the policeman sitting in the front passenger seat, a man in his late 60s, ex-guerrilla fighter. The policeman nodded, AK-47 sitting awkwardly on his lap, jerking up and down unpredictably as we drove along bumpy, twisty streets.

Upon arrival, I was told to stay in the car with the receptionist. Collectors and policeman got out and approached the house door. An old lady came out and, Keyse told me, said that her son, that is, the proprietor, was not there. She then went in to call him on his cellphone, came back out, and said that he would call the main office later. The collectors agreed and got back into the car, to my surprise. After the spectacular ride at full speed to the proprietor's house, Keyse's histrionic portrayal of the dangers that a collector faces and his emphasis on how firmly one needs to deal with probable evaders, as well as the actual deployment of the threat of violence embodied in the policeman, we had spent no more than ten minutes on the spot. It all felt rather anti-climatic. Collectors simply took the word of the absent proprietor, although on our way back Keyse told me that it was unlikely that the proprietor would call. Shrugging his shoulders and raising his eyebrows, he admitted to me that the next step would be to wait on his goodwill, despite the fact that all clues indicated that the proprietor had enough money to pay, having been in business for so long and the hotel having a fairly respectable reputation.

Hand in hand with a reliance on honesty went a perplexing presumption of dishonesty. Although collectors could have waited for the proprietor and apprehended him, as all signs were indicating his trustworthiness was minimal, they opted to leave and wait on his cooperation. It seemed that mistrust and trust simultaneously drove the implementation of the fiscal system. Back around the table at the central office I requested some clarification. Why wait? Raajo and Keyse explained to me that while most taxpayers regularly go and make their payments at the front desk after self-estimating their taxable income, collectors spend most of their time outside, on foot. They observe the shops, attempting to spot new businesses, taking mental note of busy hours, customer affluence, changes in inventory, and the general appearance of the building and zone where a given commerce happens to be. Although, as Raajo put it, "most of them pay; good people come and pay," a collector's daily chore consists of issuing "invitation letters" (yeedhmo) when faced with the probability, on the basis of his observations, of under-reported income, undisclosed proprietorship of buildings, undeclared employees – in one word, as Keyse said, "evasion." Raajo and Keyse told me that the yeedhmo was not a legal summons. It was an official document that requested the taxpayer to come to the office to have a conversation regarding

their income and their solvency.

At the moment of delivery, they admitted, they typically accepted a promise to comply. And similarly, the outcome of a taxpayer's visit to the central office was more of a reassurance than actual obedience; it was usually an agreement on the amount that would be paid, perhaps a little less than what was initially estimated, and the timeframe for payment, which could even include installments. Raajo and Keyse emphasized that with these non-legally codified measures – i.e. a kind invitation, a more or less explicit willingness to accommodate for individual circumstances, the tolerance of delays – some public revenue seemed secured, if not right away at least at some later moment. Rarely, they told me, did collectors order the policeman that usually accompanied them to coerce the taxpayer into going to the office or, in cases of repeatedly broken promises, to shut down the business. But, as we will see, this did sometimes take place. As Keyse colorfully put it, when impatience did arrive, he “close[d] their fucking business!”

Indeed, the habit of anticipating the untrustworthiness of the citizen while taking their word in the hope of future compliance cannot be overestimated. Amiin, the young, enthusiastic director mentioned above, and Rooble, a special functionary at the helm of the ministry ever since 1994, shared this ambivalence with the hundred or so tax collectors working at street level. Amiin and Rooble also deployed it as an interpretative framework in the fulfilling of their own bureaucratic positions. Amiin, for example, related to me during our conversations that he had learned through the years to rely on gossip as his own method of vicarious observation in order to establish the fairness of declared income. Amiin explained to me that he is a very well-known figure in the city and therefore, sometimes, people came to him to comment on how certain, usually larger, businesses – say, a wholesale retailer – were not paying as much as they should. Often Amiin would then send in collectors to verify. While it was uncertain whether the accusation was true or false, Amiin always remained with a hunch that rumor carried with it some truth: and that the larger the business, the larger the evasion. Rooble experienced the same dissatisfaction. Although he could not prove the actual fact of fiscal evasion, he deeply mistrusted telecommunications companies.^v He used an example. Following procedure, the ministry estimated in 2011 that the Somtel and Telesom made profits in the order of US \$66 million. Hence, they paid a combined sum of \$500,000 in taxes. For Rooble this 0.75% was evidently less than what those companies could have paid, taking into account that it was likely that they were making so much more than what was estimated for their income. Rooble openly admitted that the fiscal administration did not know what the exact earnings were: “the figure [of \$66 million] was made up because they didn't know a figure, they just guessed [...],” “they” being the fiscal administration. But he insisted: “[...] everyone knows [the companies] should pay more than that [the fixed amount of USD 500,000]” (Phillips 2013: 66). Indeed, usage of accounting books, which do exist in the case of some larger businesses but are not necessarily trusted as every fiscal officer presumes they can be easily ‘cooked’, would have made all these calculations easier.

However, for both Amiin and Rooble the prospect of prosecuting possible

evaders appeared far less appealing than the possibility of having those evaders contribute in the future with sporadic financial aid during extreme circumstances. Because medium and big businesses were usually willing to partially finance relief efforts, say in periods of prolonged drought during dry seasons (January–April; August–October), their representatives usually argued, when invited to have a conversation at the ministry regarding their fiscal situation, that these occasional payments made up for the gap that an exact calculation of their income based on advanced accounting systems could have yielded. Therefore, just as the ordinary tax collectors did, Amiin and Rooble would rather settle for promises than resort to state force. They would rather mistrust appearances but wait, than clarify accounts and coerce. Like Raajo and Keyse, Amiin and Rooble juxtaposed favorable expectations of fiscal collaboration, based on the anticipation that “good people come and pay” and that business would cooperate with government during emergencies, with a cautious distrust, suggested by their tactical observations by virtue of which the presence of wealth was intuited. At all levels of the hierarchy, fiscal officers never fully trust and never fully mistrust; they are assailed by both sentiments, by an ambivalence which mediates their understanding of their posts, of Somalilander citizens, and of a future horizon (see Guyer 2015; Crapanzano 2004).

Confusing moments

Perhaps like no other place,^{vi} Somaliland magnifies a paradox of modern political authority which Arendt has conscientiously analyzed (1954; 1963). Somaliland, as all other modern states, may be analytically understood as a governmental project, as an exercise of domination-in-the-making. It can be construed as a set of legally structured technologies for the conduct of conduct (spanning from simple visualization techniques such as charts to complex devices such as fully-fledged public policies), held together and put to work by a body of knowledge and a group of ideas, no less real for being intangible – namely, a particular economy (capitalism) and a particular metaphysics (nationalism).^{vii} A characteristically modern trait of this ensemble, and what makes it distinguishable as the modern sovereign state, is not only that it sets out to impose its ensuing logics throughout the territory over which it claims a monopoly of legitimate violence, but also that it rhythmically orients its practices toward progressive historicity. It situates itself as a point in time that marks a beginning which cannot forget the antecedents of its advent, lest this beginning appears as absolutely arbitrary – a point in time, then, that simultaneously attempts to break with the past while preserving this same past through a connection with the future. Through an extensive comparison between the French and the American revolutions (Arendt 1963) and a study of the conceptual separation between *auctoritas* and *potestas* in classical thought (Arendt 1954), Arendt argues that modern political authority, emanating from a gradual reconfiguration of Greco-Roman experience and Christian tradition which attained its zenith in the secularizing thrust of the nineteenth century, fuses power and authority in one and the same subject: the nation and its organizational projection, the state (see Asad 2015: 183). The revolutionary attempt to radically separate political power

from religious authority inaugurates a quest for foundations, for the absolute is no longer its ground. It sets the state – or modern governmental projects – on a search for a source that reframes brute force as meaningful power (Asad 2015: 184). The way to retrieve that foundation, to magnify it, to “augment” it (in Arendt’s terms) is to ensure the continuity of the nation and hence, to defend its future – with violence if necessary (ibid: 187). Modern political authority thus claims national memory (recovering the past) and the people’s will (making the future) as its simultaneous functions (see also Nandy 2003).

This historical sketch acquires relevance in Somaliland insofar as the Greco-Roman experience travelled to the region along the trade routes, through Islamization and, much more evidently, via the British colonial presence and the education of the pre- and post-independence elite in London and other European capitals (Fowden 2014; Bradbury 2008: 31; Lewis 2002, 2008 2010; Millman 2014; Samatar 1989: 82). It is part of the classical heritage of the Mediterranean and post-Enlightenment political thought, which has had a profound impact on Muslim societies. Since as long ago as the latter part of the nineteenth century Somaliland has appropriated a vocabulary of “the nation,” “development,” and “progress” which has, after independence and union with La Somalia Italiana (centered in Mogadishu), incorporated a vaguely liberal terminology of “freedom,” “equality,” and “the individual.” Siyad Barre’s turn to socialism after seizing power with a military coup in 1969 was a brief interruption to this acquisition. But it was resumed with the agreements for economic liberalization signed with the International Monetary Fund in 1981, and in 1991 through the series of foundational conferences that declared secession and the birth of the Republic of Somaliland. Indeed, Somaliland’s constitution, approved by referendum in 2001, embraces a liberal and nationalist terminology, uneasily combined with allusions to Islamic tradition.

While not explicitly revolutionary in character, thus, the Republic of Somaliland has seen itself, since its inception, as the guarantor of the nation’s future and the protector of its past. During the two decades following the 1969 coup Siyad Barre’s misguided economic policies, which drastically reduced livestock productivity and stifled the movement of people and goods, coupled with brutal repression and a stubborn determination to fight Ethiopia over the Ogaden region that flooded Hargeisa with refugees, had alienated the northern elite. In 1981 two groups of educated émigrés – mostly doctors and lawyers – residing in Saudi Arabia and Britain met in London, announced the formation of the Somali National Movement (SNM), and declared war against the Barre regime. The SNM was not initially conceived as a secessionist movement (Bradbury 2008: 55; Lewis 2008). However, Barre shelled Hargeisa intensively in response to an SNM military offensive in 1988, generating a feeling that northerners were fighting to recover control of their land (Bradbury 2008: 67). Conjoined to a political program which deliberately attempted to recover “traditional” modes of pastoralist decision-making, a kind of consensual deliberative direct democracy, this shared feeling of common ground has increasingly transmogrified into the sense that Somaliland retrieves an almost lost past, that the republic corrects the blindly secularizing and modernizing direction of twentieth century Somali

history, and sets course toward a unique northern Somali modernity. In a few words, the birth of the republic is more and more intensely perceived as a watershed; not as a pragmatic response to the fall of Barre but as a turning point. As a fervent nationalism indicates, materialized in the numerous flags one can see hanging on car windows and painted on city walls, the young republic projects an aspiration to start the political realm anew for the sake of a brighter future.

Somaliland, hence, carries with it the authority of an imagined pastoralist past united with Islamic tradition, and simultaneously, the power to actualize that past into a prosperous modernity, which tends to liberal republicanism. In the second section I will return to these various forces pulling the Somaliland project along different but not opposing, nor mutually exclusive, vectors. In the meantime, it is important to highlight that these peculiar conditions of institutional inception render the foundational confusion of modern political authority, to which Arendt was so attentive, uniquely perceivable. The Somalilander administration is surrounded by doubts about its exercise of power and the plausibility of its authority, which constantly push it towards a state of uncertainty as to its legitimate basis. Tensions with the government in Mogadishu and the eastern regions (Hoehne 2015); rumors about the penetration of Al-Shabaab in Somalilander politics; claims of the anti-democratic tendencies of the current institutional arrangement (ICG 2015); and a persistent refusal among some sectors of the diaspora to acknowledge the existence of a country named “Somaliland” as different from “Somalia,” silently inscribe a question mark right after its name. And the administration is not oblivious to this questioning. Proof of this is the recent arrest of a music band at Hargeisa airport after waving a Republic of Somalia flag (light blue, white star) during one of their concerts (Garowe Online 2015.) For these reasons, unlike other governmental projects, loyalty and adherence to the project are explicit themes ever-present in the public sphere. The false naturalness with which other states are perceived is displaced by the natural falseness of Somaliland, illuminating the fact that people can refuse to be a part of a particular political organization claiming to be the state without rejecting their national belonging. Somaliland casts light on the fact that nation and state are not one and the same. And by this same token, the reiterative quest of modern political authority to establish its foundations, to disavow its arbitrariness, is made far more visible.

It is my contention that tax collectors went through this quest themselves by experiencing a pronounced ambivalence as to the appropriate method to manage the promises which they received all the time. But the question about whether to wait or coerce, or more precisely, the wanting to wait and at the same time the wanting to coerce, was not an issue that was articulated with full clarity before our conversations started shaping it. In waiting, collectors entrusted authority to the sense of shared responsibility for the advancement of the political community; in coercing, they made patently evident that the project would be defended, regardless of actual or expressed loyalty. However, these courses of action were not clearly desirable. Their meanings were mixed up, so to speak, poured together into a calm dizziness, confused (see Guyer 2015: 3).

Returning to our earlier vignette, Keyse could not know in advance the hotel

proprietor's intention to either lie or comply. Every citizen, every shop owner, every businessman, could himself or herself partake in the practice of doubting the Somaliland project. And hence, possibilities remained open. Mistakes could be made. Coercion could irrupt where patience would have done and vice versa. The pertinent foundation of political authority, either anticipation of adherence, and hence waiting, or necessity to apply force, and hence shutting down the hotel or seeking to apprehend the probable liar, was an uncertainty that neither Keyse nor anyone among all the other collectors could, in any simple way, transcend.viii For collectors, honesty and dishonesty are inherent characteristics of all people at all times, and there is only so much that their skills can reveal in order to act, i.e. to bring the Somaliland project into being. To keep this state of confusion in focus I put the term "suspicion" on the table. That very morning when Keyse and Raajo explained to me why it was necessary to wait for the hotel proprietor, I said to them: "you guys seem to be suspicious all the time." In response, I obtained: "Exactly! Yes, we feel suspicious – shaki."ix Thus the term "suspicion" became the objectification of the confusing ambivalence that Keyse, Raajo, Amiin, and Rooble had conveyed to me – a confusion spurred by the fact that Somaliland constantly goes through the anxiety of locating the source of its authority and justification of its power: either in genuine collective retrieval of an almost lost past which would elicit either compliance, albeit with delays, or an unabashedly willful defense of the project, which would call for the necessity of violence to secure the future.

Enjoying suspicious times

Because anthropology's forays into suspicion have yielded a number of examples of the toxic potential of this state of mind, one must be rather cautious when deploying it as an analytical tool. Suspicionx is a vague certainty, assailed by doubt, that something may be true, possible, or likely. It is simultaneously the fuzzy uncertainty, imbued with confidence, that somebody could be guilty of unpleasant, illegal, or dishonest acts. Suspicion is not one or the other; it is one and the other; hence, an ambivalence. Ethnography has vividly illuminated the work of this trust/mistrust mixture, showing how quickly it can degenerate into social relations of a violent character, ranging from massacres of traitors to looting to witch hunts (Geschiere 2013; Siegel 1998, 2006; Thiranagama & Kelly 2010; West & Sanders 2003; Zucker 2011, 2015). At the very least, other materials have suggested, suspicion can lead to a loss of confidence in the explanatory power of encompassing interpretative narratives, particularly in the face of economic precariousness and unfulfilled political promises (Ashforth 2005; Cooper & Pratten 2015; Makhulu et al. 2010; Stewart & Harding 1999). What is more, its degenerative workings may not be limited to the Euro-American elsewhere. Indeed, we perhaps live in an "age of obsessions" (Comaroff & Comaroff 2003) where the almost global circulation of cultural artifacts in which these obsessions congeal, spanning from movies to novels, to learned (and not so much so) studies of conspiracy theory and "paranoid styles" in politics, art, and law, saturate the public sphere, somewhat paradoxically only intensifying those very obsessions (Boltanski 2012; Hofstadter 1964; Melley 2012). For the liberal imagination

suspicion is of primary importance, not only because it undergirds the practices deemed necessary to secure the “community of the free,” always surrounded by traitors in various guises (Losurdo 2004) (of which the latest is “the terrorist”), but also because it may erode faith in the capacity of social institutions to reduce complexity and, thereby, to facilitate cooperation and social order (e.g. Dunn 1988; Luhmann 1979). And, therefore, we witness the emergence of another obsession: transparency.

Yet emphasis has seldom been placed on the generative possibilities of suspicion. The trust/mistrust ambivalence, as such, is formless (West & Sanders 2003). For Keyse, Raajo and the others, their engagement with the taxpayer consisted much more of a sensation that something may have been the case, rather than an elaborate discursive practice. Unlike conspiracy theories, which refer to solidarities, connivances, and personal ties woven surreptitiously for the purpose of either seizing or wielding power in secret; or paranoia, which appeared as a nosological entity for German psychiatry in the second half of the 19th century and which, unmoored from its clinical context, today denotes a delusion of a “total system” always already anticipating oneself (Boltanski 2012 [2014]: 35, 170–98), the trust/mistrust ambivalence which accompanied the tax collector’s work had yet, during my fieldwork, to find an expressive form. My assumption is that our mutual efforts to understand what each other meant by “suspicion,” once we started talking about it with regard to their daily occupation, congealed in a heuristic practice that elicited the tactics that, in principle, guided their action. Our conversational efforts gave form to their disposition, to that confusing uncertainty about how to establish one’s authority as an embodiment of the Somaliland project. In this sense the collectors and I took advantage of the plasticity of the sign “suspicion” and instead of me deploying it onto them, we claimed it together as an epistemological framework. It rendered us differently situated observers of the same phenomenon.

Of critical importance to my argument is that these conversational efforts to ascribe value to the meaning of “suspicion” not only cast light on their techniques, but also progressively revealed the political potential of their inclination to wait.^{xi} Stated differently: the result of calling tax collectors “suspicious” and of them answering to that imputation was a mutual realization that mistrust, in the fiscal situation in Hargeisa, was perhaps not necessarily the opposite of trust. It was not the degenerative substance that anthropology is well acquainted with. Instead, mistrust might have been supplementing trust and generating a kind of newness (see Agrama 2015; and Mbembe & Nuttall 2015). It might have been emerging as a felicitous condition which pushed collectors into refraining themselves from exerting force and thereby enabling an attachment to the Somaliland project other than fear, i.e. a certain sense of ‘owing.’ I am not claiming that mistrust served the function of holding the project together; rather, I am suggesting that mistrust appeared to be a propitious mediation for the imagination so as to envision and wait for a future moment in which everybody would pay, for “good people come and pay.” Paradoxically, if shop owners in Hargeisa were to possess meticulous accounting books that collectors feel they could trust, anomalies would call for enforcement. Reticence to use the force of the state in that case would easily be

considered as an instance of administrative failure or worse, of corruption. However, since those accounting books are either non-existent or untrustworthy, collectors bet on the good intentions of citizens, even if full of doubts. Clarity could easily join forces with coercion; murkiness, by contrast, tends to connect with patience. And patience, the capacity to wait without losing one's temper, is crucial for a docile attitude that allows one to learn from others (Asad 2015: 174–177, 184, 199; Berlant 2011: 125). Suspicion enabled, in this sense, a form of sociality that privileges opportunities over danger at a moment of struggle for political viability.

Consider another example of a quotidian fiscal situation. On another windy, hot morning in Hargeisa, Raajo led a group of collectors and I to inspect several shops around the Gobonimo Market. The third shop we visited was a furniture store. While Raajo and I waited outside, right by the door, the other two collectors talked to the only employee present. Raajo was eavesdropping as he discretely started turning his back to the threshold of the door and signaling with his eyes and eyebrows towards the velour couches, crystal tables and carefully carved wooden chairs lined up outside on the sidewalk waiting for buyers. He told me that the employee was refusing to accept the invitation letter, claiming that the owner might fire him if he took it as he knew that the shop was going through rough times and the owner did not have the money to pay the income tax. Raajo then adopted an adversarial, doubtful stance, from which he made the somewhat detective-like comment: “there is money, look,” insisting that I glanced at the luxurious furniture. I questioned him by saying: “maybe that is why they don't have money; it is all invested.” And he answered: “if they have 20,000 to buy that, they have a 1,000 to pay taxes.” His visual appraisal was that all signs indicated the presence of wealth. Raajo was certain and hardly surprised. The employee was obviously covering up for the owner. The other two collectors stepped out of the shop and approached us. The group then started conferring about the best way to handle the situation. After a few minutes they went back inside and told the employee that in fact they had already talked to the owner on the phone. He had admitted, they said, that he was lagging behind on payments and therefore, there was no reason for him (the employee) to refuse to accept the letter. The employee then responded that if the collectors had talked to the owner, then probably they should just make him come to the office and make the payment himself. The intimidation technique had obviously failed. Not without some slight embarrassment, we headed out, delivered some more letters to other shops, and then caught the bus back to the main office.

More tea and more samosas: my treat. Around the table and with the idea of this interaction being yet another instantiation of the suspicion collectors and I had been talking about, I again requested some explanation of what started to appear to me a little frustrating: the interludes between promises and *dénouement*. Yasir, a tax evaluator who had started his career as collector, told me that in 2013 when he was still working on the streets things were far more complicated. He related that once an old man had actually punched him in the face in response to his request for income tax. “[...] when I was a collector I remember that people didn't want to pay because I said that tax was for peace and security and they said “but

now we have peace, why you want more taxes? It's peace now, so no more taxes." But since then, he went on to declare, people had become much more receptive of their work. He said that he thought that, within no more than the next five years people would understand the purpose of taxation. He added: "taxes need patience; as tax collectors we need to wait." Raajo interrupted. Skeptical, he disagreed: "I have never heard of a government that finishes with tax." I cut in, carried by Yasir's contrasting optimism, and asked him, hinting at what Yasir had said, if he didn't get tired of his work... "of course I get tired," [Raajo now abruptly interrupted me], "tired of walking all day but also I get tired of liars. If a person tells you 'we will come' and he doesn't come, and then you call and he says 'I'm coming, I'm coming', he is a liar; I feel disappointed." I nodded. And to this, I asked, "but why do you think people have to pay taxes in the first place?" Raajo: "without taxes nothing will move [...] there would be no infrastructure and no salaries [...] the problem is that people are unaware, there is lack of awareness, like I told you." He said this as he pointed to my notebook where he had written a few days earlier that the main problems with taxpayers were three: "misunderstanding of tax, un-believed government, and poor mobilization." And he added: "but yes, patience is our key."

Note first that a set of principles of action could be easily derived from the vignette – which is exactly what the collectors did for me.^{xii} However, "patience is our key": it is this synthesis that which indicates how the hermeneutic dimension of tax collection reflects to a great extent the affective entailments of suspicious readings. Allow me to explain.

Ricoeur coined the phrase "hermeneutics of suspicion" to distinguish a reading mode driven by reverence and in quest of edification from another "school," typically modern and incarnated in the likes of Freud, Marx and Nietzsche, with a penchant for probing for disavowed meanings (Ricoeur 1970: 32; Ihde 1971). While some have called, in response, for more restorative, less hostile, modes of reading, the conversation has served to expose the joys inherent in the unmasking of hidden layers of meaning in seemingly innocent texts (Felski 2011; Sedgwick 1997; Strowick 2005). There is a certain pleasure, a sensation of righteous self-vindication, that arises from the sharpness, the shrewdness, displayed in digging out cunningly concealed truths. What is removed from view, as Simmel (1906) noted, is seen inevitably as something of importance. A secret. And as Durkheim (1912) discovered, that importance is endowed not by the content of the secret, but by the taboos that surround it as well as by the rituals that unveil it without unraveling it (Masco 2002; Taussig 1999) – both sets of practices that lend it the power of mystery. As with secrets, so too with criticism. The uncovering of imperceptible import pays tacit tribute to the text. By tearing it apart, by destroying it, criticism endows it with depth from whence new meaning arises, i.e. an original and provocative reading. He or she who performs this ritualistic unveiling experiences the satisfaction not of adding new information about a text, for its depth remains (there is no definitive reading), but of enabling the text's complexity (Felski 2011: 228–229).

A similar pleasure is attached to the experience of the tax collectors. They are permanently uncertain about the extent of wealth as gauged by their observations

and the circulation of gossip and rumors, but simultaneously sure that, with the right technique – e.g. intimidation, bluffing, a credible threat of force – most shop owners and businessmen, most of the time, would pay most of the taxes formally or informally requested from them. Their self-authorization as fiscal officers seems to emanate more from their drive to unmask the concealed, either good or bad, than from their control of the revealed. The job is enjoyable because they find liars who confirm their uncertainties. And because they come across honest people who keep their promises, justifying their favorable expectations. For fiscal officers in Hargeisa, if the term “suspicion” seemed appealing as a name for their experience, it would seem to be precisely because they took pride in enabling, for my reading, the complexity of Somalilander society in general, and of their everyday work in particular. In our time together we became critics.

But there is more. In thinking about the hermeneutics of suspicion through the success of detective novels in Europe at the beginning of the 20th century, sociologist Luc Boltanski has argued that such literary forms appealed to readers because they dramatized the anxiety around the very possibility of a predictable social order (Boltanski 2012 [2014]; See also J. Comaroff 2011). Never before, Boltanski maintains, had societies advanced such a robust manner of understanding reality as an integrated coherent whole, on the basis of which a certain intentionality of its components could be attributed, known, and foreseen – never before as was happening by the end of the 19th century with the rise of sociology. And never before had that reality seemed so brittle, so threatened by criminals of various sorts of which the figure of “the anarchist” is a paradigmatic example (Eisenzweig 2001). In this sense, Doyle’s Sherlock Holmes or Gaboriau’s Monsieur Lecoq embodied the desire to restore an order produced and guaranteed by the administrative apparatus of the state and imposed through its laws, when intriguing and illegal occurrences interrupted it (Boltanski 2012 [2014]: 15–17). But the detective could only absorb the anxieties inherent in the moments of institutional inception, moments perceived as ongoing attempts to roll out a project of normative control, through his extraordinary and thereby extra-legal skills. His unusual wit, in the case of Holmes, and his unhesitant use of violent, illegal techniques in the case of Lecoq, provided a narrative voice to ventilate an urge for expression arising from the sensation, shared between rulers and the governed, that official normativity is not necessarily successful in taming the real at every turn. The detective’s embodiment of this capacity was effective only insofar as it derived from outside the legal order. He could only defend legality from an elsewhere that was unavailable to an ordinary reader.

It is for this reason that literary critic, Theodore Martin, sees the actual significance of detective fiction as lying in the wait between mystery and resolution. Detective fiction can be construed as a promise of explicability, of a triumphant epistemological closure that reestablishes law and order. But the end of novels usually reinstates the uncertainty with which the reader begins. The mystery is solved with a sudden jump into clarity made possible by the skill of the detective. And the obviousness that is exposed – the guilty party was right there for everyone to see – leaves the reader wondering again about his own capacity to unmask the hidden. An anticlimax closes the detective novel. Martin tells us: “the

genre of the detective novel is thus shaped not by the assurance of the end but by the uncertain distance between expectation and fulfilment, the persistent gap that makes waiting – and reading – take place. This sense of the wait [...] is the real point of detective fiction” (Martin 2012: 168).

Hopeful expectations of the advent of fuller tax compliance in Somaliland can be, then, fundamentally construed as a performance of the realization of unfolding time. In other words, the prospect of future “awareness” among taxpayers that Raajo and Yasir articulated betrays an aspiration for closure, a longing for the unquestioned plausibility of the Somaliland project and some sense of certainty attributable to its authoritative foundations. But just like readers of detective fiction, the fiscal officers keep attaining an anticlimax. And this is why a tax collector, as Raajo and Keyse kept showing me, needs to hone his observation skills and learn to see behind appearances, beyond the gossip, and all the excuses of shopkeepers, as well as have the ability to occasionally project a credible threat of force, while at the same time calibrating his capacity to understand the specificity of the sometimes difficult conditions which Hargeisa furniture shop owners or hotel proprietors go through. Their only certitude between a fiscal request and actual payment or, as also happens, an unfulfilled promise, is that time passes. It is the dawning awareness of durational time. Suspicion is the name we gave together to this waiting space, from which several paths to locate the political foundations of the Somaliland project are opened up, as I shall now move on to argue. One could visualize that one of these paths might head towards a particularly promising horizon: a future where people would understand the meaning of fiscal payments. Indeed, I will contend, collectors from time to time, when they suspend enforcement, seem to anticipate this future.

THE MEANING OF FISCAL PAYMENTS: DEBT, SOLIDARITY, AND THE POLITICALLY POSSIBLE

Although a substantial part of the literature construes taxation as a primordial debt to the state,^{xiii} the patient disposition towards which the collectors gravitate through the ambivalent experience of their job suggests that taxes could bear an economic significance that oscillates in equal measure between a repayment of credit, i.e. the settling of a debt for the “peace and security” which Raajo alluded to above, and a form of owing arising from genuine adherence, i.e. the anticipated “awareness” of the importance and uses of public income to which Raajo also referred. If this ambivalence, as I have argued, arises from a hesitation to set the foundations of the Somaliland project in fear of coercion (or in voluntary investment in the collectivity), then a tax in itself offers different conceptual possibilities. Suspicion, in this sense, enables the emergence of a cognitive effort which, by attempting to connect the specific circumstances of a taxpayer to the uncertainty about the permanence of the Somaliland project, ascribes a meaning to taxes that could, if pursued, give rise to a kind of political obligation rooted in mutual understanding. Put in another way, through the patience built into suspicion, collectors can sometimes understand insolvency and taxpayers could eventually realize the importance of their contributions. And this reciprocal

learning looks quite different from fear and coercion as a grounding for political sociality.

Logics of (suspended) fiscal enforcement

Let us return to Hargeisa. Naadifo, Ahmed, and I walked two streets east along Hargeisa's main avenue after leaving the district office, before making a left into an unpaved road that took us to another downtown commercial area which I had not seen before. A young policeman walked with us that morning. To invigorate us for the day's work, which promised to be difficult, Ahmed suggested we had a cup of camel milk. With that intense taste still in my mouth, we arrived at our first stop. It was a carpentry workshop. The attendant, unlike others, seemed rather indifferent to efforts made by collectors to persuade him to pay income tax. After talking for more than fifteen minutes to no avail – the attendant simply said he was not the owner – the collectors told the policeman to close down the shop. The policeman took a padlock out of his pocket and started putting all the carpentry tools inside the establishment. He then closed the door and set the padlock. We moved on. Ahmed told me that if "businessmen" were not ready to acknowledge their debts, then they were not willing to make any concessions.

It was close to noon when we were walking back to the office. Loudspeakers from all the minarets around us started summoning people for salat. We took the same route as earlier. As we approached the carpentry workshop an old man started walking beside us. Ahmed recognized him right away and tried to put his arm around him after they exchanged some words I could not hear, but the man pushed him away and yelled at him. The policeman rushed to step in between them and directed everyone to just keep walking. At the carpentry workshop, the old man, still yelling at Ahmed, violently kicked the door and told us to remove the padlock at once. Ahmed grabbed me and told me to keep walking with him, as Naadifo tried to put his arm around the old man again. From a distance, I saw the policeman opening the door and Naadifo trying to calm the man down, showing his hands with open palms pointing to the sky. Back at the office, I suggested going for tea to talk about what had happened, but Naadifo politely refused and left. His eyes were full of tears. Worried, I took Ahmed into Yasir's office (where I had all my conversations with Raajo and Keyse) and narrated the events to Yasir, requesting again some sort of explanation. Both of them laughed. "He [Naadifo] is very shy; he never talks; it's his way," Yasir said. And Ahmed added, "and we made a mistake, the old man had paid the tax."

Naadifo exemplifies not only a mistake where perhaps a subtler combination of observation, bargaining and bluffing would have sufficed to collect the tax. He also illustrates the excessive stress that subjecting a taxpayer to the violence of the state creates. It escalates the already confusing situation to an unmanageable limit. While the other collectors laughed, they are not exempt from the pressure of committing the error of an over hasty deployment of force. Even a figure like Keyse, who I have suggested was the one collector most inclined to privilege coercion over accommodation and conversation ("I close their fucking business!"), admitted to me during conversation that he is perfectly aware that sometimes people refuse to pay because they believe that the money will be pocketed by state

officials. As he expressed this, he interrupted himself and said: “maybe there is corruption, but I can’t say that, I don’t know [...] but if people say that, I can’t agree, I do my job, I get the money.” Keyse understands the perhaps good reasons that people may have for withholding payment. Like Naadifo, Keyse and the others also manifest a palpable hesitancy to simply assume the taxpayer is an irresponsible debtor. And for this reason confusion, that formless muddle of disjointed ‘too-muchness’ of conflicting information through which Somaliland and its collectors experience their quest for political foundations, renders Naadifo, Keyse, Raajo, and everybody else momentarily docile, teachable. In their puzzlement, they wait. And as they wait, they listen and learn.

The things one can learn when in a patient disposition are numerous. Confusion or “the anxiety of formlessness,” literary scholar Lauren Berlant has argued, makes us “awfully teachable, for a minute” (2011: 125). From the collector’s perspective, which is of course derived to a certain extent from their middle-class backgrounds and their double role as citizens and state functionaries, I am interested at this point in the emerging meanings of a tax so as to subsequently examine the political potential of the affects which these meanings elicit (Ngai 2005). This is a somewhat circumvoluntary method of analyzing the collectors’ own sinuous way of contextualizing their encounters with taxpayers, of attempting to understand the larger whole (Carrithers 2005; Fernandez 1986c) and the possibilities thereof.

But before we get there some theoretical groundwork is necessary. Why is it that which such ease and naturalness most of us scholars trained in Europe and North America come to think of taxes as a price for public services and security? Why is it that taxes appear to us with such obviousness as a primordial debt to the state? And is this the way taxes are being conceived in the ambivalent, hesitant, indecisiveness of Nadifo, Keyse and Raajo’s suspicious mind? To sketch an answer, one has first to understand what is a debt. Recently anthropologist David Graeber (2011) has convincingly argued that debt, the feeling of being under a moral obligation to repay a gesture with gratitude or money, is but one form of a very particular kind of logic which he calls “exchange.” Key to his demonstration is the point that not all human relations are forms of exchange and reciprocity, as someone like Levi-Strauss would claim.^{xiv} And therefore, in projecting the image of debt onto all kinds of economic relations, Graeber maintains, we inadvertently subsume our world to the language of the market (pp. 124–126; see also Crapanzano 2004: 1–12). With this operation it is rather easy to understand taxes as some kind of repayment (see Graeber 2011: 71) – which in the case of Somaliland can be, without many intellectual summersaults, personified by the administration of the project which is actually responsible for fighting in the north receding. However, once we realize that other kinds of logic may underpin economic relations, it becomes possible to essay a different conceptualization of fiscal payments (for a similar analytical move in thinking about exchange see: J. L. Comaroff 1980; also Guyer 1992).

Thus, Graeber assembled three ideal types for the possible moral logics of economic relations (2011: 94–113). He refers to these logics as follows: communistic relations, relations of exchange proper, and hierarchical relations.

For the purposes of my argument, let me focus here on the contrasts between the first two. A communistic form of obligation is based on the premise that anyone who is not an enemy can be expected to act, within the best of his or her abilities, in a collaborative manner. For Graeber, the presence of this principle is indicated even in large, complex social formations, by general courtesies such as giving directions or providing a fellow smoker with a cigarette. But its unmistakable sign is the fact that no accounts are taken, and it would be considered offensive or bizarre to do so. This solidarity is built on the bedrock of the assumption that in a long enough timeline any one of the members of the group could be expected to behave in the same manner and that, to one extent or another, everybody is interdependent on everybody else, even if only for such basic necessities as directions. Graeber maintains that this form of obligation constitutes such a fundamental baseline for all human sociality that its work can be traced in domains seemingly contrary to its principles. In commerce, Graeber suggests, the “communistic” sense of obligation appears as the willingness of the seller to consider the buyer’s personal circumstances in the establishment of price. This moral baseline for social relations, hence, is erected on the consideration of specific personal circumstances within an anticipatory temporality that presumes the endlessness of society and hence the possibility of future mutual necessity. It is a moral logic different from exchange.

In exchange, equivalence is the fundamental principle at work. Parties linked together through a relationship of exchange assume that the person at the other end is somehow keeping clear-cut accounts of what is owed. And in contrast with the, in principle, eternal time that underpins the communistic logic, there is a sense that everything owed can be paid back, canceled out, opening the possibility of ending the social relation, of squaring debts and walking away from each other. Exchange can, of course, take the form of gift giving, in which case it is the showing of generosity which drives the interaction rather than the maximization of benefit and minimization of cost which would guide a market transaction. But in both instances, Graeber argues, the impersonal character of the relation acquires much more importance than personal context, and temporality shifts from an unending horizon to an imaginable conclusion. Therefore, within exchange, people are taken in principle as equals – although in some instances, as would be the case between a poor man and a king, not belonging to the same hierarchical position – who can engage in finite commercial or gift exchange, with the attendant competitive playfulness involved in each of these kinds of relationship.

The differences between these moral logics give rise to distinct economic relations which can be seen throughout any given social formation (Graeber 2011: 113–118; see also Chu 2010: 166–169 and *passim*; Ferguson 2015: 165–190). And the same economic relations can display traces of more than one logic at any given moment, for these logics are ideal types, let us not forget. Hence, what are the meaningful paths opened up by the economic relation of taxation in a place like Somaliland? When the collectors think abstractly about their work, it is quite remarkable how they tend to gravitate towards a logic much closer to exchange, which is almost immediately subsumed in an overarching narrative of broken reciprocity. For the collectors, the old man in the preceding ethnographic vignette

is impersonally taken as a probable evader at the moment of putting the padlock on his shop. His debt for the “peace and security” that he enjoys has not been properly settled within the designated timeline, although it could have been clearly squared according to the rudimentary accounting system at the main office. For collectors, during the deployment of state force, the man becomes an ungrateful “businessman”; he is imagined as part of a fuzzy collective actor which refuses to play its part in national development.

At a later moment, however, when Naadifo attempts to calm him down and apologize, we could speculate that a different logic seems to irrupt into the scene. The man is taken in his full personal circumstances as a specific, individual member of the community who, although currently facing insolvency, could in the future still make a fiscal contribution to the Somalilander project. His momentary default does not elicit the need to inspect his accounting books (which perhaps he did not even have or if he did were probably “cooked”). Neither does it make collectors feel the need to call the main office to double-check the record and, if necessary, leave the padlock on his workshop door or perhaps throw him in jail. Rather, collectors seem to evanescently presume he would pay if he had the money to do so. And because the fiscal relationship is construed as ongoing and on the basis of, in principle, endless time, there may be a moment in which he would. In a flash they display the willingness to wait, listen, and learn that, as we may recall from our introduction, Asad and Mbembe deem crucial for the politically possible in Egypt and South Africa. At two different instants of the same interaction there seem to be elements of distinct moral logics, imbuing the politico-economic relation of taxation with a radically different meaning. In Somaliland fiscal rule could potentially give rise to different forms of political community.

Concluding remarks: A sketch of the politically possible

The crux of the matter, therefore, lies in the willingness to cultivate the patience inscribed in the collector’s practices of suspicion. At the heart of their work there is an inescapable indeterminacy of meaning which places them in a double bind (see Agrama 2015; and Mbembe & Nuttall 2015). They must, on the one hand, establish and defend a peaceful environment which can nurture individual economic activities, i.e. commerce, consumption, investment, so as to guarantee the continued existence of the governmental project that they represent. Yet, on the other hand, they find themselves having to mistrust the people who engage in these sorts of activities. Returning to the old man from the carpentry workshop, if the business appears to be doing well according to the collector’s techniques of observation – say that the flux of customers is visibly steady – this would suggest that income could perhaps be greater than what is being declared or what is being estimated. And hence the tax requested could be also higher. But uncertainty runs deeper still. The very act of opening the carpentry workshop, whether or not it looks like it is doing well, makes the owner an object of suspicion. While his investment expresses a certain degree of confidence in the stability of Somaliland, his intentions may not be limited to creating some jobs, rebuilding the country, or making a living. He may also be seeking to profit from peace through evasion,

perhaps by avoiding customs duties or misreporting the number of employees. At once the commercial activity of the carpentry is an expression of the viability of Somaliland and a potential threat. Collectors must suspect of the very freedom of commerce that the polity is supposed to encourage for the sake of peace. From a Western orientation we could refer to this double bind, to this too-muchness of meaning as an *aporia* – i.e. an “experience of the impossible,” which Derrida wrote about in thinking about justice (2002: 243–244 see also Keenan 1994); that which Fernandez calls “the inchoate” (1986a); and which I have been referring to as “confusion,” following the lead of Jane Guyer.

The governmental project that collectors embody seems thus to be pulled along three distinguishable vectors – all of which are equally modernist.^{xv} On the one hand, a liberal impulse to conceive of a social order composed of an array of citizens equal before the law, of taxpaying individuals adhering to the project, if only because of their being in the state’s debt for the peace they enjoy. On the other hand, a republican sentiment that believes that each distinctive part of society – i.e. the businessmen, the shop owners, the diaspora – bears and should acknowledge collective responsibility to contribute to national prosperity, a claim for civic virtue in an ongoing collective effort. In both these vectors, taxes, as debts, must be paid to restore the formal equality which is wished for the *civitas*,^{xvi} as the Somaliland constitution and collector’s complaints about unfairness of payments testify. Thirdly, there is an inclination pulling the Somaliland project in another direction; it is an emerging sense of solidarity which takes each person, not each individual, according to their specific circumstances and unique solvency problems, conceiving of society as the sum total of these particularities, and which presumes that, because taxes are not debts but tokens of interdependence, they would eventually and inevitably come at a later moment, when people regain liquidity. I want to be particularly explicit here: I am not suggesting that Somaliland is pulled between tradition and modernity. Neither is it between past and future. Instead, my argument is that these vectors give form to the imagination of Keyse, Raajo, Naadifo, Ahmed, Amiin, Rooble, not only as we crafted together a vernacular voice to objectify Somaliland’s foundational political confusion, but also as they articulated the conceptual repertoire with which they grappled with the experience of *aporia* in fiscal register, and much more importantly, as they performed their job.

Although confusion cannot be transcended, primacy of either of these vectors pulls the collectors’ imaginations down a different path from where to figure things out. When conceiving of themselves as functionaries of the state dealing with a society of probably (dis)honest individuals who could prove disloyal out of interests related to their socioeconomic position as “businessmen,” collectors will rapidly lose patience and gravitate towards the deployment of force, via a more or less vague liberal or republican sensibility. It is only when they wait that a mode of reasoning that James Fernandez has called “edification by puzzlement” seems to emerge (1986b). According to Fernandez, elaborating from Fang ethnographic material, certain forms of problem-solving disavow the formal heuristics of a typically Western syllogistic logic. Back in the 70s, when Fernandez was in charge of administering a series of tests on experimental subjects in order to measure

logical reasoning, the examined individuals, Fernandez reports, did not feel that puzzles presented through pure abstraction in the form – A is to B as C is to D, for instance – could be solved without bringing in other domains of social life. To the following syllogism for example, “all people who own huts pay a hut tax; Boima does not pay a hut tax; does Boima own a hut?,” people usually responded with the exclamation: “we don’t pay hut taxes here!” Fernandez refers to this impulse to solve the question by alluding to information and values not contained in the formal system as a return to the whole. He is referring to a cognitive effort brought to bear by the suggestion of a larger integration of things. His term for this effort is “edification,” i.e. the improvement of one’s understanding. Note how this improved understanding, nonetheless, comes precisely from puzzling about what is being asked in the syllogism and not by knowing and applying a set of rules. For Fernandez, puzzlement is fundamentally edifying as it drives us back to the totality, to the larger whole. In the words of Giambattista Vico: “man in not understanding, makes everything.”

For tax collectors, when disposed to wait and see, it becomes far more urgent to understand the situation of the taxpayer, to reconnect his or her circumstances to the overall situation of the republic, than to embark on an impersonal analysis of separate parts by which the taxpayer should be evaluated on the basis of income, percentage to be paid, definite periods of payment, and accounting. Put differently, and going for one last time to the carpentry workshop of our vignette, puzzling over the old man’s situation leads collectors into a different kind of understanding that links that specific workshop to the need to elicit a kind of compliance that would not foreclose at a later moment that very possibility. Their understanding of the whole, made possible through puzzlement, drives them to an acute awareness of the need to suspend enforcement in order to obtain, at some point down the road, adherence. Their waiting, their not understanding, leads, as Fernandez taught us, to a kind of making, of forging political community which seems to find its foundation in the presumption of continuity through time and of an interdependence which, at one moment or another, could be reciprocated. In this way the ambivalent predication on the meaning of fiscal payments shapes the performative scenario of fiscal rule in Hargeisa (see Aretxaga 1999).

Suspicion is an emerging form of fiscal sociality which carries with it certain movements of the moral imagination that could open up Somaliland’s future to a form of domination other than the familiar Hobbesian, Schmittian kind – one perhaps rooted in the Islamic tradition of encouraging right, *amr bi-l-ma’ruf*, somehow connected to the virtue of friendship (*suhba, ikhwa*)^{xvii} – such as Asad suggests could have happened in Egypt (2015: 177, 212). As Fernandez and Huber have argued, the moral imagination, by its identification of a gap, incongruity, inconsistency, contradiction, or in our case, a state of mixed-upness of meaning in the politico-fiscal domain, is excited into activity. The moral imagination, Fernandez reminds us, is “the creating of as clear an image, or set of images, as possible of existing social conditions in their positive and negative aspects, along with an image or set of images of one’s own obligations for achieving through practical action better conditions for all concerned” (Fernandez & Huber 2001: 263). Perhaps, in this sense, Achille Mbembe and Talal Asad could see in

Somaliland, just as I did, an opportunity for brighter political futures: an “evanescent indigenous political philosophy” in the making, as the Comaroffs might put it (2012). The degree to which there are logics of clan life in the contoured dynamism of this emerging political form is a question to be tackled elsewhere. First it is of critical importance to intervene in order to establish the worldliness of this quasi-state and repudiate, to the extent possible, the use of authenticity as an explanation for all things Somali.

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ENDNOTES

ⁱ With the geographical expression “Somalia,” the literature and the press refer to the coastal territory in the Horn of Africa extending from the Gulf of Aden to the northern Kenyan border perpendicular to the Indian Ocean. This territory is currently divided into at least three *de facto* polities. The northwest is known as the Republic of Somaliland or Somaliland. Its capital is Hargeisa. The Republic of Puntland occupies the northeast. Its authorities are based in Garowee. Finally, southern Somalia is simply known as Somalia or the Federal Republic of Somalia, with the troubled city of Mogadishu as its capital. Although Somaliland, which seceded from Somalia in 1991, issues its own currency and passports, has its own army and police force, and counts a number of peaceful electoral transitions, it is only informally that other countries deal with its authorities. Officially, the only country that exists in the territory is “Somalia.” This creates a particular situation. As in Northern Cyprus (partitioned from the island), Somalilanders are simultaneously governed citizens and stateless individuals, unless they secure identity documents from the government in Mogadishu – which they do not recognize as legitimate.

ⁱⁱ For a full development of this notion, see Navaro-Yashin (2012).

ⁱⁱⁱ Ultimately, it seemed useless to simply add to a vast and monotonous literature, mainly arising from policy circles, that reads Somaliland as a “successful” hybridization of traditional authority and modern institutions, a reading which inadvertently and inadequately severs Somaliland experience from its historical connections to European political theory, and through a misreading of Weber assumes a single teleological trajectory of a vaguely Hobbesian and Schmittian lineage for all polities. See de Sardan & Bierschenk (2014). Somaliland and its tax collectors may not be on the way to becoming, as some seem to suggest, a “monopoly of legitimate violence.” And as an ex-British colony, Somaliland partakes in the quest for the nation to become itself, with the attendant problematics, that has marked post-independence politics the world over. See Chakrabarty (2000).

^{iv} Following ethnographic tradition, this and all other names used in the text are pseudonyms. Transliteration follows the patterns set in Orwin 1995. The “c” is equivalent to the ξ sound in Arabic, while “x” corresponds to χ and “h” to ه .

^v I borrow this information from interviews conducted by political scientist Sarah Phillips (2013).

^{vi} Compare with note 2 above

^{vii} All contemporary states can be construed as projects of domination-in-the-making, as so many scholars on both sides of the Atlantic have been demonstrating for some time, albeit with various methods and in conversation with different intellectual traditions e.g. Comaroff (1998); Corrigan & Sayer (1985); Dubois (2010); Gupta (2012); de Sardan & Bierschenk (2014).

^{viii} Which, of course, is not to say that it was an uncertainty which was static. For reasons that I do not have space to discuss here, it has to be considered a social form which, as Simmel knew, tends to transcend itself without actually attaining it. This uncertainty then must be thought of as a contoured dynamism (Simmel 1898, 1918 [1971]).

^{ix} Feeling suspicious about something or someone (from the Arabic *shakk* – doubt, misgiving,

suspicion).

^x Derived from the Latin *speciō –ere* (to see, observe), appeared colloquially as *susplicere* “to look up at, admire”; *suspīcārelī* “to imagine”; and *suspīciōsus* “wary” (de Vaan 2008).

^{xi} Two caveats seem pertinent. I am not suggesting, in a sort of functionalist tack, that the idea of representing their work as “suspicion” served collectors to assuage uncertainty and confusion. Neither am I claiming that I provided that idea without their input. Rather, I am arguing that our conversations served as mediation for a deeper understanding of themselves and their expectations.

^{xii} Collectors consider that their operation consists of a tactical oscillation between bargaining, pressure, intimidation and (possible) enforcement and hence that a certain skill set is needed for the job. To become a collector one has to learn how to (a) apply common sense through observation and attentiveness to gossip; (b) uphold the rule of law and administrative objectives, through intimidating bluffing if necessary, and finally, (c) determine the proper moment to make the threat of force credible, either by making a police man accompany daily collection or initiating a judicial process – all of these *while at the same time* doing one’s best to be accommodating towards the taxpayer, even if in disapproving terms, for the sake of collecting as much public revenue as possible.

^{xiii} For a review see Boll (2014) and Graeber (2011 [2014]).

^{xiv} The bold claim would be: language as exchange of signs; kinship as exchange of women; the economy as exchange of things (Graeber, *loc.cit.* p.91).

^{xv} Is important to insist on the modernity of the political in Somaliland for, as I have suggested above, political science tends to conceive of the project as a laudable example of active hybridity (Boege et al. 2008; Boege et al. 2009: 599 – 615; Clements et al.(2007); Kraushaar & Lambach (2009); Renders (2012).

^{xvi} For a discussion precisely concerned about the restoration of equality, and hence, with an implicit problematization of taxes as debts, see Spire 2014 and De Crouy-Chanel (2014). But in general, with the exception of Guyer (1992) and Roitman (2005) most of the literature simply takes the idea of taxes as debts for granted.

^{xvii} This is in Arabic, not Somali.