

# Delegitimizing Rebels in Civilian Courtrooms? Incumbent Justice and Rebel Governance During Intrastate Conflict

Liana Eustacia Reyes\*

Justin Conrad<sup>†</sup>

August 9, 2021

## Abstract

Across civil conflicts there is significant variation in how incumbent governments wage counterinsurgency. Besides fighting rebels on the battlefield, some simultaneously prosecute rebels in the courtroom. Even more perplexing is that rebels are prosecuted in civilian courtrooms when the *de jure*, and arguably more preferred venue for enemy combatants is a military one. Why would incumbents utilize civilian trials to prosecute rebels in the midst of armed conflict? Moreover, why prosecute some rebels and not others? We argue that incumbents may be more likely to pursue this form of justice during internal armed conflict when rebels engage in governance activities that undermine the legitimacy of the state as the sole governing authority. Here, civilian trials become a forum where rebels can be demoted from their status of political revolutionaries to mere criminals. To examine our argument, we conduct the first large-N analysis utilizing new data on incumbent justice and rebel behavior. After accounting for alternative arguments and across varying model specifications, we find strong empirical evidence to support the plausibility of our argument.

---

\*Rice University, Department of Political Science, PhD Candidate. Contact e-mail: LER10@Rice.edu

<sup>†</sup>University of Georgia, Gary K. Bertsch Director, Center for International Trade and Security, Associate Professor of international Affairs. Contact e-mail: Justin.Conrad@uga.edu

In times of peace, the de jure venue for incumbent justice is a civilian courtroom; in times of war, the de jure venue is a military one. Yet, empirically, we observe significant variation in how incumbent justice is delivered within and across internal armed conflicts. For instance, the Peruvian government utilized military force against Sendero Luminoso, while also trying its alleged members in civilian and military courtrooms (Loyle and Binningsbø 2018b). However, the same government did not utilize this strategy with the Túpac Amaru Revolutionary Movement (MRTA), another armed opposition group simultaneously engaging the Peruvian government. Instead, MRTA was fought on the battlefield and generally prosecuted in military tribunals. The Peruvian government could have limited its pursuit of “justice” to the battlefield or the military’s court system, as it did with MRTA, but midway through the conflict the Peruvian government chose to pursue justice against Sendero Luminoso in an alternative arena. The incumbent’s behavior is perplexing considering the fact that military trials offer unique benefits: enemy combatants can be prosecuted and convicted behind closed doors, by the incumbent’s own military personnel, and according to the military’s rules of criminal procedure. These features eliminate much of the uncertainty and costs inherent with civilian trials, such as visibility, preliminary investigations, warrants, constitutional protections, juries, and appeals. Given these costs and uncertainties, why would incumbents utilize civilian trials to prosecute rebels in the midst of armed conflict? Moreover, why prosecute some rebels and not others?

We argue that the likelihood of incumbents pursuing justice in civilian tribunals is conditional on rebel behavior. First, for incumbents to have access to civilian tribunals in the midst of armed conflict rebels must engage in noncombatant crimes (i.e. crimes within a civilian court’s jurisdiction). While this may provide an opportunity to utilize such a forum, it may not be worth the uncertainty and costs detailed above. However, when rebels engage in behavior where they resemble a pseudo-state it presents an acute threat to the incumbent’s legitimacy as the sole governing authority. At this point, incumbents may begin to explore a “dual justice strategy” where they pursue rebels militarily and in civilian tribunals. As a result, incumbents face a trade-off: continue a military justice strategy and maintain greater secrecy and certainty, or expand and

utilize civilian courts to demote such rebels from political revolutionaries and quasi-governing authorities to mere criminals. Therefore, we contend that when the payoff of rebel delegitimization is high enough, incumbents may be more likely to take on the costs of implementing a “dual justice” strategy.

To examine our argument we utilize new data on incumbent justice processes and (Loyle and Binningsbø 2018b) rebel criminal behavior (Walsh et al. 2018) during intrastate conflict. While criminality<sup>1</sup> is a necessary condition for access to civilian courtrooms, not all crime is equal. Moreover, our argument is specifically interested in criminal activity that resembles a pseudo-state function. Therefore, we focus on rebel taxation during armed conflict as an operationalization of rebel governance. Extragovernmental taxation by rebels is generally observed as “revolutionary taxes” or “protection fees.” Also known as the crime of extortion, taxation is a form of governance that occurs outside and replicates a core function of the nation state’s governing apparatus relative to other informal activities (e.g. kidnapping). What would normally be a political and core function of incumbent governance - and an economic resource - is now a function of the insurgency.<sup>2</sup>

After considering alternative arguments and various model specifications, we find that rebel governance, operationalized as rebel taxation, significantly increases the probability that incumbents will pursue enemy combatants with civilian trials during intrastate conflict. In fact, rebel groups engaging in taxation are nearly four times more likely to be tried in a civilian trial than groups that do not engage in extragovernmental taxation or other criminal activity.<sup>3</sup> To our knowledge, this study is the first to systematically examine why incumbents use civilian trials to prosecute rebels during intrastate conflict in a large-N, cross-national study. While there is a substantial body of literature that examines an incumbent’s use of violent mechanisms to sup-

---

<sup>1</sup>In this article we define criminality as civil or civilian crimes which differ from war crimes committed by belligerents, enemy combatant behavior, or other activities that are within the realm of military justice.

<sup>2</sup>This is in line with previous scholarship that qualifies taxation as an essential function of the nation state and government in general (Tilly 1985; Bates 2001; Revkin 2020; Sánchez de la Sierra 2020).

<sup>3</sup>It should be noted that rebels may be charged with a number of crimes, notwithstanding or not including extortion/taxation. What we seek to examine in this study is not what rebels are ultimately charged for or what occurs during the trial, but instead, a plausible explanation for *why* civilian trials are chosen at all during armed conflict when incumbents have already chosen a military route.

press rebellion (Ritter and Conrad 2016; Machain et al. 2011; Slantchev 2003; Kalyvas and Balcells 2010; Schelling 1966), there is a dearth of literature exploring the sometimes simultaneous use of domestic justice mechanisms *during* armed conflict (Loyle and Binningsbø 2018b; Dancy and Wiebelhaus-Brahm 2018).<sup>4</sup> It remains unclear under what conditions governments are more or less likely to transition or expand their policies of militarization and war, to policies of war and civilian criminal justice.

This study highlights an additional tool incumbents may utilize to respond to anti-government violence and rebellion (Loyle and Binningsbø 2018b). The choices incumbents make are likely to fall on a continuum. Knowing the conditions under which governments are more likely to apply non-military judicial strategies domestically (e.g. Peru and Sendero Luminoso), as opposed to violence and/or military justice only (e.g. Peru and MRTA), may provide greater insight into the outcomes we observe, especially if it confounds relationships like rebel recruitment, civilian support for incumbents or rebels, and/or conflict outcomes like concessions offered during peace processes.

In the following section, we explore the varying types of incumbent justice and the threat conditions that may drive incumbents to utilize civilian trials during intrastate conflict. We then specify our conjecture derived from this argument and examine it with new data. We conclude with a discussion of our findings as well as policy and scholarly implications.

## **Legitimacy and Justice during Internal Armed Conflict**

Over the course of a civil war, incumbents endeavor to amass a broad portfolio of financial, military and/or social assets to not only sustain their regime, but also to succeed as the sole legitimate governing authority (Rodríguez-Franco 2016). Blair (2018) operationalizes legitimacy as “the extent to which citizens comply with an authority’s commands even in the absence of incentives or sanctions, and even when they know others will not do the same.”<sup>5</sup> But beliefs of

---

<sup>4</sup>For example, much of the literature examining the use of domestic justice mechanisms focuses on human rights violations by state agents in post-conflict periods.

<sup>5</sup>Levi et al. (2009) describe this as “behavioral” legitimacy—that is, citizens’ “actual compliance” with government edicts and regulations. This disentangles compliance legitimacy from fear of coercion by making necessary

legitimacy are relative: for civilians to believe the government is the legitimate authority they must simultaneously believe the government's challengers are not. Put differently, while incumbents have many strategy options for responding to rebellion, success in hampering rebellion is often conditional on members', civilians',<sup>6</sup> and international observers' beliefs that the incumbent's claim to sovereign authority is the most legitimate (Levi et al. 2009; Blair 2018; Blair et al. 2019).

While states generally have two sets of trial venues, military and civilian, and all trials are adjudicatory mechanisms intended to resolve disputes and punish those who commit wrongs, they are segregated entities with their own substantive laws, rules, procedures, and jurisdictional authorities over particular issues and people. Domestic civilian trials enforce laws during times of peace, adjudicating over issues involving crime or other informal activity, civil infractions, and non-military actors. Military trials, however, are the default venue for incumbents in times of war adjudicating over issues related to combatant compliance, laws of war, and enemy combatant behavior. For instance, during the Peruvian Civil War, as well as others, incumbents enforced laws that prevented civilian courts from adjudicating over the incumbent's own military officers or enemy combatants, instead, maintaining jurisdiction in "closed" military courts.<sup>7</sup>

It is perplexing, then, that non-military domestic courts have been used during civil war like the Peruvian case. Once civilian trials become an option considered by incumbents for their strategic portfolio, there are varying costs and benefits to utilizing this option that incumbents are likely to weigh.<sup>8</sup> For instance, military trials and battlefield engagement contain exceptional rules that suspend processes found in civilian judicial proceedings (Dancy and Wiebelhaus-Brahm 2018). If a citizen in arms is treated as a military enemy instead of a criminal, to be indicted and tried in military tribunals, he or she is not entitled to the procedural protections of civilian

---

conditions for the latter insufficient for the former.

<sup>6</sup>Civilians are non-combatants, which includes non-members of the rebellion as well as potential/future members of the rebellion.

<sup>7</sup>See "Peru," Annual Human Rights Reports Submitted to Congress by the U.S. Department of State 19 (1994): 480-496.

<sup>8</sup>By "option" we mean civilian courts now have jurisdictional authority to prosecute the defendant. Generally, war crimes are within the jurisdictional authority of military tribunals while civilian crimes like theft, domestic terrorism, and extortion are within the jurisdictional authority of civilian tribunals.

laws and constitutional provisions. Furthermore, the visibility and duration of each adjudicatory process varies. Civilian trials are generally more visible and take significantly longer than military trials to reach a final judicial decision, especially if international audiences/observers are watching and appeals are allowed, respectively. Finally, uncertainty over the outcome may be greater with civilian trials than military ones due to the additional procedural considerations, such as civilian judges and juries.

## **Rebel Governance: A Threat and Opportunity**

While the aforementioned factors suggest lower costs for military trials, the benefits derived from achieving delegitimization may shift the incumbent's decision in favor of civilian trials, especially when the threat presented to the incumbent's legitimacy is a significant one. If an incumbent seeks to reclaim its legitimacy and/or delegitimize the rebel group, civilian trials can be a tool providing an aura of procedural fairness that military justice alone cannot achieve (Tyler 2006b; Gibson and Caldeira 2003; Huang 2016; Sievert 2018; Shen-Bayh 2018). As Tyler (2006a; 2006b) notes, actors seek legitimacy because it *is* loyalty: it is a reservoir of goodwill that allows the government to go against what people may want at the moment without suffering debilitating consequences (Blair 2018; Tyler 2006a,b; Gibson et al. 2005). The goal of legitimacy, however, can become more elusive during intrastate conflict, particularly if rebels engage in governance.

If a rebel group, or any group, engages in governance there are core functions it must serve: at the most basic level, extragovernmental taxation is one of them (Tilly 1985). Taxation, specifically, is a unique activity because rebels who engage in it behave like stationary bandits and collect rents in return for providing security (Olson 1993; Sánchez de la Sierra 2020). Sánchez de la Sierra (2020) notes that “[a]rcheological evidence suggests that the essential functions of the state first emerged when an armed elite, often foreign, aimed to collect taxes, often starting with rudimentary taxes on observable output.” Here, we can think of rebels as those foreign armed elites collecting taxes once collected by the incumbent. Through such behavior, rebels become a residual claimant of economic activities in the area being taxed. As a result, they are incentivized to protect their

sources of taxation. Moreover, the process of taxation incentivizes stationary bandits to develop systems of administration and service provision further expanding their systems of governance (Sánchez de la Sierra 2020). For instance, even though taxation is extractive, Huang (2016) finds that rebel groups are more likely to have denser governance institutions, like providing social services, if they receive engage in taxation.

When collecting these rents from the state's "clients" to engage in war-making and state-making (Tilly 1993), rebels divert critical resources away from the incumbent in important ways. Because taxation often occurs alongside territorial control (Asal et al. 2019; Conrad et al. 2015), rebels may establish some form of an "anti-state" within the state and behave even more like a governing entity (McCull 1969). This allows rebels like Sendero Luminoso to strike "cooperative bargains with noncombatant populations;" whereas groups like MRTA are unable to strike such bargains due to their focus on military strategies and violent coercion (Weinstein 2006; Mampilly 2011; Stewart 2018; Revkin 2017; Arjona 2016; Revkin 2018; Wood 2003, 10). As rebels increase their status as quasi-governing authorities, they have the potential to siphon the population's belief that the incumbent's sovereign claim to authority is the *most* legitimate. This differentiates governance, and more specifically extragovernmental taxation, from other activities like kidnapping and theft — the latter of which may open the door to civilian courtrooms but are not core functions of governance. Such activities do not pose the same level of threat to incumbent governments as taxation. This is not to say that rebels incur no consequences from taxation. However, unlike other activities that lack the pseudo state function and ability to legitimize rebels, rebel taxation can facilitate legitimate rule over the population without the use of force (Tilly 1993; Wickham-Crowley 1987; Grynkewich 2008; Mampilly 2011).

Moreover, economically, if rebels collect rents from civilians and/or firms within the incumbent's jurisdiction they extract these rents from the state's taxable population. As rebels eliminate, replace, and/or control representatives of the government, government tax collectors will be unable to collect on behalf of the incumbent (Rodríguez-Franco 2016). When the transfer of

resources from non-combatants to combatants increases,<sup>9</sup> the fungibility of these resources also increases a rebel's power to resist the incumbent by facilitating rebel recovery: rebels may maintain, supplement, replace, or increase their supply of equipment and/or personnel (Schelling 1980, 1966; Slantchev 2003; Olson 1993; Weinstein 2006; Revkin 2017). Additionally, when rebels fund themselves with contraband the incumbent can hardly claim that its provision of law and order is sufficient (Asal et al. 2019; Revkin 2017). As the rebel group operates outside of the government's control (e.g. contested or rebel controlled areas) it can supplement the incumbent's governance functions. Again, stationary bandits, taxation, and protection are closely related (Sánchez de la Sierra 2020). This results in the incumbent's provision of even basic governance services, such as security or law and order, to be susceptible to scrutiny and comparison.

But what makes civilian courts more enticing than military courts to handle such a threat considering military courts can result in greater certainty over the process and outcome and less visibility, or scrutiny to the incumbent? First, the public nature of non-military courts means that there is an audience for a delegitimization process, whereas other forums may not offer the same kind of exposure. Even if the defendant is "tried in absentia," a specific combatant must be charged for prosecution within the court setting. While on average anyone can be eliminated with weaponry on the battlefield or behind the closed doors of a military tribunal, secret prosecutions in civilian courtrooms are less likely. In civilian trials, the audience is able to identify who is being prosecuted - whether they are physically present or not - and attribute criminality to them. Second, while most people never observe the actual battles or military prosecutions that occur during civil war, many observe the day-to-day developments of civilian trials. At the very least, civilians know someone who has experienced or observed a civilian trial making them more tangible or less mysterious. This implies that even if the civilian trial lacks mechanisms such as due process or judicial independence, relative to its alternatives, civilian trials are perceived as more procedurally fair than military or other secret tribunals (Tyler 2006a,b; Condra and Wright 2019).<sup>10</sup> If incumbents seek to delegitimize rebels, while they may do so militarily, civilian courts

---

<sup>9</sup>See, e.g., Levi (1989) for a similar mechanism.

<sup>10</sup>A significant amount of research finds that individuals place greater emphasis on procedural fairness than the

are more likely to grab greater attention from international and domestic audiences. This can impact fence sitters – those who have not yet made a decision about whether or not they support the rebels.

For example, in response to the threat of Sendero Luminoso, the Peruvian Government designated its provinces as emergency zones where civilian rule was suspended and the local military commander was in charge of government and security.<sup>11</sup> Therefore, the incumbent had already decided that military justice on the battlefield and in military tribunals was the preferred strategy. Yet some cases against Sendero Luminoso were adjudicated in civilian tribunals. This was puzzling because Peru's civilian courts were public, gave defendants the right to be present at their trial, the right to counsel, and allowed judges to render a verdict following an investigation and the filing of charges (Ibid). Moreover, many of Peru's civilian court convictions against alleged Sendero Luminoso members were appealed to the Supreme Court further delaying any incumbent justice.<sup>12</sup> Nevertheless, the incumbent continued its "dual justice" strategy and some observers credit public civilian trials with fatally weakening Sendero Luminoso (Cronin 2009). While defendants were held longer than is acceptable in some countries, many indicted and imprisoned noted the stigmatization of this process due to its visibility.<sup>13</sup>

In Northern Ireland, the British withdrew prisoner of war status for the Provisional Irish Republican Army (PIRA) utilizing civilian criminal justice measures to prosecute them instead. In Belfast (1981) Margaret Thatcher made the following statement that highlights the incumbent's goal of delegitimizing rebels in a more public forum:

Once again we have a hunger strike at the Maze Prison in the quest for what they call political status. There is no such thing as political murder, political bombing or political violence. There is only criminal murder, criminal bombing and criminal violence. We will not compromise on this. There will be no political status. (Margaret

---

substantive outcome. For a brief view of this work see (Levi et al. 2009; Tyler 2006b).

<sup>11</sup>Bernard W. Aronson, "Peru's Brutal Insurgency: Sendero Luminoso," US Department of State Dispatch 3, no. No. 12 - March 23, 1992 (March 1992): 236-240.

<sup>12</sup>See "Peru," Annual Human Rights Reports Submitted to Congress by the U.S. Department of State 19 (1994): 480-496.

<sup>13</sup>Even rebels acquitted claimed that they had been stigmatized by these public displays of being indicted and/or prosecuted in civilian courts. See "Peru," Annual Human Rights Reports Submitted to Congress by the U.S. Department of State 19 (1994): 480-496.

Thatcher, Belfast, 1981)

Like Sendero, the PIRA engaged in governance and fought the incumbent militarily. The UK chose civilian status to place former enemy combatants within the more visible civilian justice system and withdraw their political status as revolutionaries or quasi-governing authorities (i.e. political competition). This marginalized much of the PIRA as common criminals with the same substantive and procedural laws that cover civilians.

While this strategy is not without risk or consequences, it differs from military justice which suffers from the same potential consequence as battlefield engagement: it is more likely to increase, rather than decrease, the legitimacy of rebels. It may result in the rebels' perceived victimization potentially fueling anti-government propaganda and sentiment, and increasing rebel recruitment (Rosendorff and Sandler 2004). In Spain, for example, the Franco regime used military trials against alleged members of the Euskadi Ta Askatasuna (ETA), a group that also engaged in governance. The use of military trials backfired and considered by many to be inappropriate; it was not clear if the indicted were innocent civilians or actual combatants as much about the process was behind closed doors and left unknown (Machain et al. 2011). As a result, the Franco regime suffered a "covertness cost." The ETA was able to argue that military trials were another form of repression increasing their ability to recruit (Machain et al. 2011). So, while the incumbent may engage in trials during conflict to delegitimize the rebel group, how they do so matters. If incumbents seek to undermine the public perception of rebels then trying them in a military or other secret tribunal may be counterproductive.

Therefore, a civilian trial can play a role in the conflict: it may become a signaling device of rebel criminality or delegitimization (Fujii 2013). And because taxation, relative to other criminal activity, stands out as a core function of governance and state-building it produces the necessary payoff to overcome the potential consequences of utilizing civilian tribunals. This leads us to expect the following:

**Hypothesis:** *Incumbents are more likely to utilize civilian trials when a rebel group engages in*

*governance (e.g. taxation) than when a rebel group does not engage in governance.*

To summarize, while rebel groups that engage in governance present an acute threat to the incumbent's legitimacy, they also present an opportunity to employ a unique judicial strategy. Civilian trials are not always available to incumbents, but when they are, governance may induce the necessary threat and potential payoff for the incumbent to bear the cost and uncertainty of utilizing civilian trials during times of war. Put differently, incumbents will preserve their resources for the battlefield and military trials until the benefits of civilian trials outweigh the costs.

## **Research Design**

Testing our hypothesis requires data on both incumbent justice processes, specifically civil and military trials (the dependent variables), and rebel governance operationalized as extragovernmental taxation (the independent variable). We rely on two new data sources that capture these key concepts for all countries and rebel groups around the world. The unit of analysis in our models is the rebel group-government dyad year, and the temporal period under consideration is 1990–2010.

First, to identify evidence of rebel taxation, we use information from the Rebel Contraband Dataset (Walsh et al. 2018). The dataset provides information on a wide range of funding activities perpetrated by rebel groups. In total, rebel groups can engage in eight distinct types: taxation, large-scale theft, smuggling, human trafficking, piracy, theft of humanitarian aid domestic, international kidnapping, and “other” crimes. The data is particularly useful for our purposes because it is measured at the dyad level and varies over time, with groups beginning and ending new activities within the temporal period. Moreover, it allows us to directly examine our argument and alternative arguments.

Information for the dataset was drawn from a range of open-source materials, including news reports, research bulletins, and reports from IGOs and NGOs. While rebel behavior is often un-

observed (or observed only in classified materials), this does not pose a challenge for our analysis because it means that observations of taxation by rebel groups are likely to be *underrepresented*. In other words, the observability problem biases our results against our hypothesis, and any estimated relationship with incumbent justice processes is likely to underrepresent the true effect.

To test our hypothesis, we create a binary measure that equals ‘1’ if the rebel group engaged in *Taxation*, and ‘0’ otherwise. To test the relationship with other informal funding activities more broadly, we also create a binary variable that captures if the rebel group engaged in any activities *other than taxation*. To create the *Taxation* variable, we rely on the RCD’s coding of taxation/extortion, which is defined as any scheme where “groups demand payment in exchange for protection from outside parties or from the group itself.” Such activity is illegal because of the rebel’s status. As a result, it is generally labeled by the incumbent and others (including news sources), as extortion. (Walsh et al. 2018, p. 701). However, in practice, the activity captured in this category typically resembles taxation schemes, such as when rebel groups set up roadblocks and demand tolls to pass through an area. The taxation activity can also be more broad, such as when The Democratic Forces for the Liberation of Rwanda (FDLR) instituted a general ‘war tax’ on the population of the eastern Congo (ARB 2005). The Rebel Contraband Dataset only codes taxation and other funding activities when the activity is not considered to be ad hoc. For instance, a rebel group in Bangladesh, PBCP-Janajudhha, was involved with kidnapping to some extent, but the activity was not systematic, and generated little financial reward for the group. As such, the dataset does not code this activity for the PBCP-Janajudhha.

Conceptually, we are focused on core functions of governance. Although the RCD also provides information on another pseudo state function, natural resource extraction, it is not an essential function of governance (Tilly 1985). Nevertheless, because the literature suggests that natural resource exploitation may have unique effects on conflict processes, in the appendix to this manuscript, we include taxation of natural resource producers in our measure of taxation. Whether including this type of natural resource extraction or not, the findings are nearly identical, meaning that the concept of rebel governance, operationalized as taxation, is particularly

threatening to the incumbent.

To capture incumbent justice processes, we rely on data developed by [Loyle and Binningsbø \(2018b\)](#): the During Conflict Justice Processes dataset. The authors code justice processes initiated during 204 internal armed conflicts occurring between 1946 and 2011. During conflict justice refers to a judicial or quasi-judicial process initiated during an armed conflict that attempts to address wrongdoings that occurred as part of that conflict. As [Loyle and Binningsbø \(2018b\)](#) point out, many of the justice mechanisms, such as reparations or trials targeting rebel groups, are typically associated with post-conflict transitions. But governments frequently use these mechanisms to exact justice against rebel groups *in the midst* of armed conflict. While the dataset provides information on a range of justice mechanisms in wartime, our hypothesis is focused on a very specific mechanism: incumbent use of trials targeting rebel group members. The project defines a trial as “the formal examination of alleged wrongdoing through judicial proceedings within a legal structure” ([Loyle and Binningsbø 2018a](#)). To be included in the data, a trial must actually have taken place, so arrests without trials are excluded. For each trial, in turn, the dataset provides information on the “target” of the trial.<sup>14</sup> We therefore capture all instances of rebel group members and alleged members being targeted with a trial. We create a binary variable that equals ‘1’ if such a trial occurred within a given year, and ‘0’ otherwise.

Moreover, since we believe that the use of civilian trials to prosecute rebels may be about signaling legitimacy to the public, or lack of legitimacy on the side of the rebels, then we do not expect to see the same effect of rebel governance on the use of military or even ad hoc trials as the latter two are generally held in secret without the same visibility and selectivity as civilian trials. Such trials, in fact, may induce a cost for this secrecy as noted by the Spain-ETA example above. Put differently, the use of secret or closed-door military and ad hoc trials can result in

---

<sup>14</sup>The dataset only identifies which “side” of a conflict was targeted. This is straightforward when the government is only battling a single rebel group. But the unit of analysis in the [Loyle and Binningsbø \(2018b\)](#) data is the “conflict year” so, in some cases, the rebel side includes multiple groups. These observations do not allow us to identify *which* of the groups is being brought to trial (and therefore, we cannot identify if there is a relationship with that specific group’s funding activity). As a result, we drop these observations (around 190) from our analysis. If we included them in our analysis, we would be attributing trials to groups erroneously. Further, dropping them from our analysis likely biases our results against our hypothesis if wider conflicts with more parties are more likely to see both criminal activity and subsequent trials.

greater backlash, especially if it is unclear if the indicted are combatants. This implies that the same relationship between rebel governance and incumbent use of civilian trials should not hold for incumbent uses of military or ad hoc trials, which are more likely to be conducted in secret. Therefore, even though this “dual justice” strategy of pursuing rebels on the battlefield and with civilian trials may be costly, it potentially makes the delegitimization process worth the cost compared to military justice alone. While the During Conflict Justice dataset does not offer a direct measure of such secretive trials, we create a variable that identifies whether the rebel group was targeted with a military trial or an ad hoc trial, coding it as a ‘1’ if either was utilized and ‘0’ otherwise.

One additional note about the justice data: it does not provide information on specific charges, so we cannot identify what rebel members were specifically tried for. But our theoretical framework suggests that incumbent uses of civilian criminal justice are more broadly about signaling legitimacy or lack of rebel legitimacy rather than holding rebels accountable for specific infractions. Put differently, it is not about whether rebels were specifically tried for extragovernmental taxation or not. In fact, it is more likely they are tried for crimes that strengthen the delegitimization process, such as terrorism. What matters, however, is the fact that rebel governance is threatening enough to the incumbent government that it demands a public/civilian trial when they have already authorized military ones.<sup>15</sup> We therefore expect that groups engaging in governance should be more likely to be tried in general, because of the threat they pose. Though the crime itself may impact factors such as feasibility for accessing the court or the strategies effectiveness, we examine the former alternative argument in the Appendix and the latter we reserve for future research.

Table 1 shows the basic distribution of the key variables in our analysis. The multivariate models presented later draw on a sample of 851 observations. Roughly 14% of dyad years involved incumbent trials against rebel group members. Criminal activity by rebel groups is far more common, with the rebel group engaging in taxation around 43% of the time. The frequency

---

<sup>15</sup>As one illustration, Al Capone was famously convicted on tax evasion charges.

of all other criminal activity (seven categories total) is roughly the same, even though their correlation is relatively low, at 0.37.

Table 1: Distribution of Trials, Taxation, and Crime Variables

	No	Yes	Total
<i>Trial Targeting Rebels</i>	731	120	851
<i>Taxation</i>	485	366	851
<i>Other Crime</i>	486	365	851

Unit of analysis is dyad year

In our multivariate analysis, we also include a series of variables that may influence both our independent and dependent variables. Because our argument emphasizes the unique threat imposed by extragovernmental taxation that incentivizes incumbents to choose civilian trials, we need to account for other factors that may also impact this choice. First, we account for additional organizational-level factors, including the strength of the rebel group and whether it received support from a foreign state. We operationalize rebel strength as *Organizational Capacity*, an ordinal variable that captures the ability of the rebel group to mobilize its own people. Arguably, the ability for a rebel group to mobilize may take away a subset of the incumbent’s constituency, incentivizing the incumbent to utilize civilian trials. This potentially captures the concept of legitimacy as laid out in our theory, but in robustness tests, we also use a more direct measure of rebel strength. Our other organizational level variable is *Foreign State Sponsorship*, which is coded as ‘1’ if the group received any kind of support - including financial support - from a foreign state actor. Foreign support for an organization may enhance the rebel group’s legitimacy by signaling its ability to garner domestic and external support. Both variables are provided by

the Nonstate Actor Dataset (Cunningham et al. 2013). Both organizational-level factors have the ability to increase the rebels' threat to the incumbent which may have a greater impact on the use of civilian trials.

Second, we include a series of variables capturing the political, demographic and economic conditions within each country. The variable *Democracy* indicates the democraticness of the state's political institutions. It is possible, for instance, that democracies facing insurgencies might be more likely to employ civilian trials than non-democracies. Moreover, variation in crime and taxation might be driven to some extent by reporting bias according to regime type. The variable ranges from -10 to 10, with lower values indicating more autocratic institutions (Gurr et al. 2010). We also include the country's total real GDP measured at 2005 prices, as well as the population size, measured in thousands (Gleditsch 2002).

In the tables below, we report the results of a series of logistic regressions. In each case, we calculate robust standard errors clustered on the dyad, and we include year fixed effects to account for possible temporal effects.

## Findings and Discussion

To examine the evidence for our hypothesis, we first present the results of two multivariate models capturing the relationship between our key independent variables and the use of civilian trials targeting rebel groups. These results are presented in Table 2.

Our theoretical argument suggests that this more diverse approach of relying on domestic civilian justice mechanisms should be driven by a government's desire to delegitimize rebels and re-establish the incumbent's legitimacy in the eyes of some domestic and/or international population. It logically follows that this desire should be strongest when rebel groups engage in governance activities that are particularly threatening to the incumbent's legitimacy as the sole governing authority. In our hypothesis, we posited that groups engaging in governance, which we operationalized as extragovernmental taxation, are more likely to be targeted with civilian trials by the incumbent government. The columns in Table 2 support this expectation: groups

engaging in extragovernmental taxation schemes are significantly more likely to be tried in a civilian courtroom by the incumbent than groups not engaging in such activity. This effect is statistically significant, regardless of whether we include an indicator capturing all other informal/criminal funding activities. Examining the other variables included in the model reveals that the country's real GDP is also a strong positive predictor of incumbents utilizing civilian trials to target rebel groups.

Table 2: Relationship between Rebel Governance (Taxation) and Incumbent Justice (Civilian Trials)

	(1)	(2)
Taxation	1.32*** (3.29)	1.39*** (3.46)
Other Crime		-0.23 (-0.64)
Real GDP (2005)	0.01*** (3.57)	0.01*** (3.66)
Population (1000's)	-0.01** (-2.83)	-0.01** (-2.98)
Democracy	0.01 (0.22)	0.01 (0.39)
Organizational Capacity	-0.09 (-0.24)	-0.09 (-0.24)
Foreign State Support	0.29 (0.81)	0.33 (0.95)
Constant	-3.57*** (-4.06)	-3.59*** (-4.06)
Observations	851	851

\*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$

Logistic regression with robust standard errors clustered on dyad

$t$  statistics in parentheses

Year fixed effects not reported

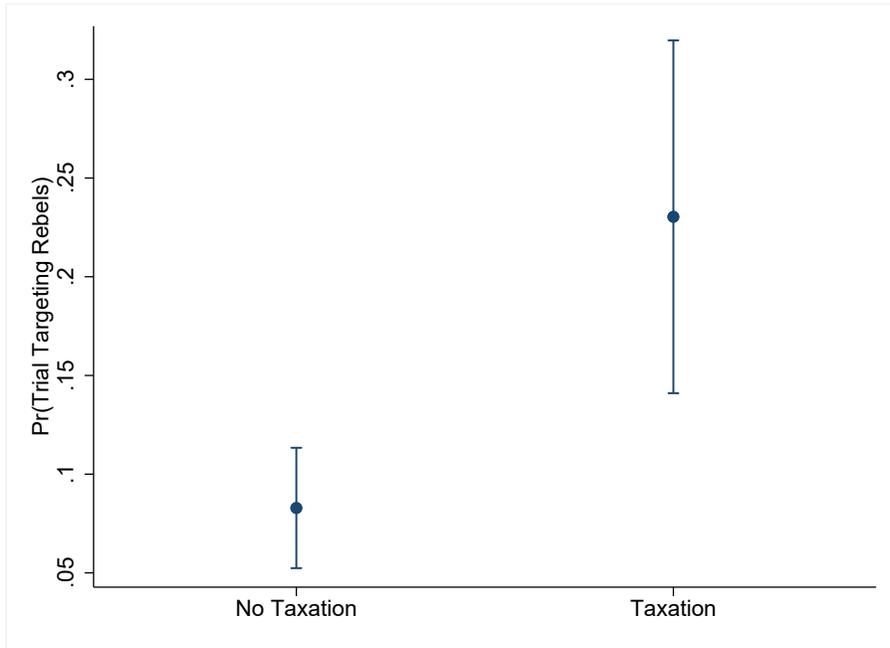
Interestingly, there is no statistically significant relationship between the continuous measure of democracy and the use of trials. Likewise, the other group-level variables, *Organizational Capacity* and *Foreign State Support*, do not significantly influence the likelihood that a government will put rebel group members on trial. These are important results, because they suggest that broader concerns about the resources and capabilities of an organization do not necessarily lead a government to use justice mechanisms in response. It is not the necessarily the physical threat, but rather, the intangible threat to an incumbent's legitimacy that triggers a more diverse approach to countering insurgent groups during internal armed conflict.

More important than the statistical relationships identified in Table 2 is the substantive impact of taxation activity. Calculating odds ratios for Model 1, we see that a group engaging in taxation is nearly four times more likely to be tried in court than a group that does not engage in extragovernmental taxation. Further, Figure 1 shows the impact on the predicted probability of incumbent justice. When a rebel group does not engage in taxation, the probability that it will be targeted with trials is relatively low, around .08. But if the same group engages in taxation activity, the probability of civilian trials rises to around 0.23.<sup>16</sup> The difference in these estimates is statistically significant.

---

<sup>16</sup>These values are calculated using the results from Model 1, holding other covariates constant at their observed values.

Figure 1: Effect of Taxation on the Probability of Civilian Trials



The evidence presented in Table 2 and Figure 1 therefore strongly support our contention that rebel groups engaging in extragovernmental taxation - the activity that poses the most acute threat to incumbent legitimacy as a core function of governance - are more likely to be targeted with civilian trials even in the midst of a violent civil conflict than rebels who do not engage in taxation.

As argued earlier, trials may offer a means of legitimizing incumbent rule or delegitimizing rebels', while simultaneously delegitimizing the rebel group. However, the strategy should only work if it is selective and conducted in public, where it can have the desired impact on the broader audience. We should therefore expect no significant relationship between rebel governance and the subsequent use of military or ad hoc trials. The models in Table 3 are replications of our earlier models, with one important change: the dependent variable in each case indicates whether the rebel group was targeted with military or ad hoc trials, not civilian trials.<sup>17</sup> The results suggest that rebel groups engaging in taxation are no more likely than groups not engaged in taxation to be targeted with military or ad hoc trials, which are inherently more secretive. In other words, the earlier results from Table 2 appear to be driven by the nature of civilian trials specifically. This information further strengthens the evidence in favor of our theoretical argument.

---

<sup>17</sup>Including year fixed effects leads to the loss of many observations because several years in the data do not involve any military or ad hoc trials. We report the models without fixed effects here, but the results are comparable regardless of whether fixed effects are included or not.

Table 3: The Relationship between Rebel Governance (Taxation) and Incumbent Justice (Military or Ad Hoc Trials)

	(3)	(4)
Taxation	0.45 (0.87)	0.56 (0.94)
Other Crime		-0.34 (-0.59)
Organizational Capacity	0.28 (0.60)	0.28 (0.59)
Foreign State Support	0.85 (1.36)	0.90 (1.59)
Real GDP (2005)	0.01 (1.17)	0.01 (1.19)
Population	-0.01 (-1.59)	-0.01 (-1.51)
Democracy	0.05 (1.25)	0.05 (1.56)
Constant	-4.28*** (-3.78)	-4.24*** (-3.61)
Observations	851	851

\*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$

Logistic regression with robust standard errors clustered on dyad

$t$  statistics in parentheses

Year fixed effects not reported

## Robustness Checks

Although the evidence presented thus far strongly supports the plausibility of our hypothesis, we examine alternative arguments and conduct a series of robustness checks to ensure that our results are not sensitive to the specific modeling choices in Table 2.

Our first consideration is whether unique characteristics of a country's political and judicial institutions may influence the utility (and likely use) of the justice mechanisms outlined in this

paper. For instance, an alternative argument may be that the utility the incumbent derives from civilian trials varies according to the level of judicial independence. One might expect that the relationship we seek to identify is spurious and that this is more about the feasibility for incumbents to prosecute rebels. Moreover, our argument may be conditional on citizens' perception of the independence of the incumbent's courts. To be clear, we are not examining the *effectiveness* of these strategies and instead leave this for future research. Moreover, our argument specifies battlefield, military, and ad hoc trials as alternatives to the civilian trial – we do not compare civilian courts in one country with civilian courts in another. Put differently, we are comparing civilian trials to less public ones, specifically military or ad hoc trials. This means that we consider two alternatives relative to civilian trials. Even if the domestic judiciary lacks judicial independence compared to another state's domestic civilian courts, we argue that civilian courts compared to these alternatives will have greater perceived procedural fairness specifically because of their public nature and selectivity. Nevertheless, a lack of judicial independence might be the reason for why we observe civilian trials.

We account for judicial independence in the models below. Likewise, the level of corruption in the system, as well as the relative rule of law in a state, may influence not only the public perception and utility of civilian trials, but also the ability of rebel groups to engage in informal funding activities or the feasibility for incumbents to prosecute rebels lowering the costs of doing so. In Table 4 we therefore include measures capturing each of these concepts.<sup>18</sup> In the models below, none of the measures significantly influence the use of trials. And in all models, *Taxation* maintains statistical significance in the hypothesized direction. Even after accounting for features specific to a country's judicial and political systems, then, our theoretical argument is supported.

We conduct several additional tests that are available in the online appendix. We describe them briefly here. It should be noted that in all cases, the results are comparable to those reported

---

<sup>18</sup>The measure of *Judicial Independence* is compiled by the World Economic Forum (Schwab et al. 2014). It is an ordinal scale, with higher values representing greater independence. *Freedom from Corruption* is provided by the Heritage Foundation, which in turn is based on Transparency International's Corruption Perceptions Index (CPI) (Kim and Holmes 2016). Higher values on the scale indicate "very little corruption." Finally, we use the World Bank measure of *Rule of Law*: "the extent to which agents have confidence in and abide by the rules of society" (Kaufmann et al. 2011).

Table 4: Impact of Judicial Independence, Corruption, and the Rule of Law on Incumbent Use of Civilian Trials

	(7)	(8)	(9)	(10)	(11)	(12)
Taxation	1.81** (2.90)	1.90** (2.88)	1.55** (3.07)	1.65*** (3.30)	1.57** (3.20)	1.68*** (3.33)
Other Crime		-0.278 (-0.53)		-0.40 (-0.88)		-0.31 (-0.70)
Judicial Independence	0.30 (1.04)	0.29 (1.08)				
Freedom from Corruption			-0.02 (-1.96)	-0.02 (-1.50)		
Rule of Law					0.26 (0.88)	0.28 (0.91)
Organizational Capacity	-1.67 (-1.80)	-1.78 (-1.94)	0.07 (0.17)	0.08 (0.19)	0.13 (0.30)	0.12 (0.28)
Foreign State Support	-0.79 (-1.30)	-0.78 (-1.24)	0.36 (0.88)	0.43 (1.07)	0.07 (0.20)	0.13 (0.35)
Real GDP (2005)	0.01* (2.25)	0.01* (2.42)	0.01** (3.22)	0.01*** (3.39)	0.01* (2.47)	0.01** (2.62)
Population	-0.01* (-2.10)	-0.01* (-2.29)	-0.01** (-2.63)	-0.01** (-2.85)	-0.01* (-2.18)	-0.01* (-2.39)
Democracy	-0.21** (-2.85)	-0.21** (-2.67)	-0.01 (-0.24)	-0.01 (-0.15)	-0.03 (-0.78)	-0.03 (-0.66)
Constant	-0.33 (-0.28)	-0.14 (-0.11)	-2.14* (-2.09)	-2.11* (-2.05)	-2.86*** (-3.34)	-2.78** (-3.09)
Observations	106	106	499	499	418	418

\*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$

Logistic regression with robust standard errors clustered on dyad

$t$  statistics in parentheses

Year fixed effects not reported

in the paper and our hypothesis continues to be supported regardless of the model specification used.

First, we include country fixed effects, rather than the year fixed effects. Using country fixed effects allows us to account for omitted variables unique to each country.<sup>19</sup> (See Table A1). Second, we explore the possibility that external support for an organization might threaten a government's legitimacy in a way that leads to the employment of justice mechanisms. In the results reported above, we incorporated a measure of foreign state support. We replace this with a measure of external support that captures any kind of support (financial or non-financial) provided by *any* kind of external actors, including states and non-state organizations (Croicu et al. 2011). This is important because such support may facilitate features like rebel governance. (See Table A2). Third, we further examine the temporal order of the relationship between our variables. We lag all independent variables by a single year to tease out the sequencing of funding activity and subsequent trials. (See Table A3).

Fourth, we also consider another implication of our theoretical argument: if extragovernmental taxation represents the most significant threat to a government's legitimacy relative to other informal/criminal activities, then other types of informal activity should not have as pronounced an effect on the likelihood of trials. This is especially likely considering the political threat a pseudo state activity presents to the incumbent's legitimacy: by potentially increasing the rebel's legitimacy or decreasing the incumbent's. We re-examine our central model in a series of tests, replacing the taxation measure with binary measures of other types of funding/criminal activities. This also allows for a deeper examination of the alternative argument: some crime simply makes the use of civilian courts feasible which is why we observe them occur during armed conflict. We find that neither large-scale theft, human trafficking, piracy, theft of humanitarian aid or kidnapping are statistically associated with the use of trials. In other words, the effect identified in the the first model in Table 2 is exclusive to extragovernmental taxation schemes. This should not be surprising considering that many of the aforementioned activities relative to taxation have the ability to delegitimize the group without any interference from the incumbent. (See Table A 4). These results provide more context and support for our contention that taxation is

---

<sup>19</sup>We also cluster models on the country in a separate analysis.

more threatening to government legitimacy than other forms of crime, even though all criminal activity provides an opportunity to use civilian trials.

Fifth, we explicitly model possible temporal dependence by conducting a discrete time analysis. In these models, we include a count of the number of years since a rebel group was last targeted with trials. We also include three cubic splines as recommended by Beck et al. (1998). Again, our substantive findings remain unchanged. (See Table A5). Sixth, as mentioned previously, we are interested in examining taxation as a core function of governance, but we also incorporate extraction of natural resource production into our central measure in a series of models because it may also serve a pseudo state function. (See Table A6). Additionally, we use an alternate measure to capture the concept of rebel group strength. Instead of *Organizational Capacity*, we use a measure of *Relative Strength* - also provided by Cunningham et al. (2013) This variable is ordinal and captures the group's strength *relative to the strength of the government*. Our findings remain unchanged. (See Table A7).

Finally, another implication of our theory may be that while the trials must be public to serve their intended purpose, civilian trials still involve some risk. One important risk that may impact the incumbent's payoff is the possibility that rebels will utilize civilian trials as a public platform to grandstand and air their grievances. However, while civilian trials allow for identification of the defendant, they need not include the physical presence of said defendant. As such, defendants may also be tried in absentia. We test whether rebels are more or less likely to be tried in absentia and find support for the former. Not only is taxation more likely to lead to a rebel trial, but the target of the trial may be tried in absentia. Though additional research should be conducted to explore whether in absentia limits the effectiveness of the incumbent's justice strategy, this finding further supports our central expectation. (See Tables A8 and A9).

In all cases, these robustness checks continue to emphasize the strong relationship between rebel group taxation and civilian trials of group members.

## Conclusion

This article has explored the conditions under which incumbents may be more likely to divert resources from military justice to prosecute rebels in civilian trials during civil war. We find that when rebels govern, those who engage in core governance functions such as funding themselves via taxation schemes, incumbents are more likely to utilize civilian trials. While the cost of expending criminal justice resources is great and incumbents could simply attain “justice” on the battlefield or in military tribunals and avoid such costs, something they have already decided to do, civilian trials have the potential to signal something that military justice alone cannot: the delegitimization of rebels and/or legitimization of incumbents. When rebel groups engage in governance, specifically extragovernmental taxation, they present an acute threat to the incumbent’s claim of *sole* sovereign and legitimate governing actor. However, this same informal activity provides incumbents with an opportunity: they can utilize civilian judicial processes to frame their opponents as mere criminal actors rather than quasi-governing actors or political revolutionaries. Further, the selectivity and public nature of civilian trials promotes an aura of procedural fairness that distinguishes it from armed combat or military/ad hoc trials, potentially making the delegitimization process a more effective one. Here, civilian trials may become a signaling device of incumbent legitimacy, rebel illegitimacy, and procedural fairness (Fuji 2013).

Our results support the plausibility of our theoretical argument that groups engaging in governance are significantly more likely to be tried in a non-military court by the incumbent than groups that do not engage in such activity. This effect is statistically significant, even after accounting for other criminal funding activity and institutional characteristics of the state’s judicial system. We find that a rebel group engaging in extragovernmental taxation is nearly four times more likely to be tried in court than a group that does not. On the other hand, rebels are not significantly more likely to be targeted with military or ad hoc trials, providing additional empirical support for the plausibility of our theoretical argument.

While we provide the first large-N, cross-national analysis that systematically examines the relationship between rebel behavior and the incumbent’s use of civilian trials during civil war,

additional work should be done to probe the mechanism further. It is important to know under what conditions governments are more likely to apply judicial strategies as opposed to, or in conjunction with violence, extrajudicial killings, or military justice. This understanding may provide greater insight into the outcomes we observe and processes we seek to understand; especially if incumbent justice confounds many of the relationships we examine. Moreover, scholars may explore what drives incumbents to label some armed nonstate actors as enemy combatants and others as criminals. Are the rebels in arms within a state citizen-traitors, citizen-enemies, foreign enemies, or something else entirely? Why? Not only does there appear to be variation across conflicts, but within conflicts as well. For instance, the British government militarily engaged the Provisional Irish Republican Army (PIRA) and applied a criminal justice framework to reinforce the message that the group was not a legitimate army (Finlay 2010). This wavered throughout the conflict. Under what conditions and when do incumbents respond to armed rebellion as a “belligerent,” using the powers of war, as a “sovereign,” using only law enforcement powers, or both? It is possible that the timing of incumbent justice in civilian courts may follow a sequential process conditional on foreign aid or publicity of incumbent human rights violations.

Scholars should also examine the effectiveness of such strategies for attaining legitimacy and/or delegitimizing rebels. What are the consequences of these choices? For instance, on one hand, incumbent judicial delegitimization of insurgents may result in lower recruitment levels for the insurgency if conducted in a non-military courtroom. Additionally, when incumbents utilize military or secretive trials to prosecute rebels they may incur a ‘covertiness cost.’ As noted above, the viability and selectivity of civilian trials should condition the relationship. On the other hand, a consequence of utilizing civilian trials may be that rebels can testify and air their grievances. What conditions these relationships? Does their timing matter for the outcomes we observe? Though we find a strong relationship between taxation and civilian trials future studies should delve into the mechanism and consequences of this dual justice strategy and how it is performed in further detail.

## References

- (2005). Un to aid disarmament. *Africa Research Bulletin Political Social and Cultural Series*, 42(9).
- Arjona, A. (2016). *Rebelocracy*. Cambridge University Press.
- Asal, V. H., Rethemeyer, R. K., and Schoon, E. W. (2019). Crime, conflict, and the legitimacy trade-off: Explaining variation in insurgents' participation in crime. *The Journal of Politics*, 81(2).
- Bates, R. (2001). *Prosperity and Violence: The Political Economy of Development*. New York: Norton.
- Beck, N., Katz, J. N., and Tucker, R. (1998). Taking time seriously: Time-series-cross-section analysis with a binary dependent variable. *American Journal of Political Science*, 42(4):1260–1288.
- Blair, R. A. (2018). Legitimacy after violence: Evidence from two lab-in-field experiments in Liberia. *Working Paper*.
- Blair, R. A., Karim, S. M., and Morse, B. S. (2019). Establishing the rule of law in weak and war-torn states: Evidence from a field experiment with the Liberian national police. *American Political Science Review*, 113(3):641–657.
- Condra, L. N. and Wright, A. L. (2019). Civilians, control, and collaboration during civil conflict. *International Studies Quarterly*, 63(4):897–907.
- Conrad, J., Walsh, J. I., and Whitaker, B. E. (2015). Natural resource exploitation and sexual violence by rebel groups. Paper presented at the annual meeting of the American Political Science Association, Washington, DC.
- Croicu, M. C., Höglbladh, S., Pettersson, T., and Themnér, L. (2011). Ucdp external support project primary warring party dataset codebook. *Uppsala: Department of Peace and Conflict Research, Uppsala University, Uppsala Conflict Data Program*.
- Cronin, A. K. (2009). *How terrorism ends: Understanding the decline and demise of terrorist campaigns*. Princeton University Press.
- Cunningham, D. E., Gleditsch, K. S., and Salehyan, I. (2013). Non-state actors in civil wars: A new dataset. *Conflict Management and Peace Science*, page 0738894213499673.
- Dancy, G. and Wiebelhaus-Brahm, E. (2018). The impact of criminal prosecutions during intrastate conflict. *Journal of Peace Research*, 55:47–61.
- Finlay, C. J. (2010). Terrorism, resistance, and the idea of “unlawful combatancy”. *Ethics & International Affairs*, 24(1):91–104.
- Fujii, L. A. (2013). The puzzle of extra-lethal violence. *Perspectives on Politics*, 11(2):410–426.
- Gibson, J. L. and Caldeira, G. A. (2003). Defenders of democracy? legitimacy, popular acceptance, and the South African constitutional court. *The Journal of Politics*, 65(1):1–30.
- Gibson, J. L., Caldeira, G. A., and Spence, L. K. (2005). Why do people accept public policies they oppose? testing legitimacy theory with a survey-based experiment. *Political Research*

- Quarterly*, 57(2):187–201.
- Gleditsch, K. S. (2002). Expanded trade and gdp data. *Journal of Conflict Resolution*, 46(5):712–724.
- Grynkewich, A. G. (2008). Welfare as warfare: How violent non-state groups use social services to attack the state. *Studies in Conflict & Terrorism*, 31(4):350–370.
- Gurr, T. R., Marshall, M., and Jaggers, K. (2010). Polity iv project: Political regime characteristics and transitions, 1800-2009. *Center for International Development and Conflict Management at the University of Maryland College Park*.
- Huang, R. (2016). *The Wartime Origins of Democratization: Civil War, Rebel Governance, and Political Regimes*. Cambridge University Press, New York.
- Kalyvas, S. and Balcells, L. (2010). International system and technologies of rebellion: How the end of the cold war shaped internal conflict. *American Political Science Review*, 104(3):415–429.
- Kaufmann, D., Kraay, A., and Mastruzzi, M. (2011). The worldwide governance indicators: methodology and analytical issues. *Hague Journal on the Rule of Law*, 3(2):220–246.
- Kim, A. B. and Holmes, K. R. (2016). 2014 index of economic freedom. *The Heritage Foundation in Partnership with Wall Street Journal*.
- Levi, M. (1989). *Of Rule and Revenue*. California Series on Social Choice and Political Economy. University of California Press, Berkeley.
- Levi, M., Sacks, A., and Tyler, T. (2009). Conceptualizing legitimacy, measuring legitimating beliefs. *American Behavioral Scientist*, 53(3):354–375.
- Loyle, C. E. and Binningsbø, H. M. (2018a). Dcj codebook.
- Loyle, C. E. and Binningsbø, H. M. (2018b). Justice during armed conflict: A new dataset on government and rebel strategies. *Journal of conflict resolution*, 62(2):442–466.
- Machain, C. M., Morgan, T. C., and Regan, P. (2011). Deterring rebellion. *Foreign Policy Analysis*, 7:295–316.
- Mampilly, Z. (2011). *Rebel rulers: insurgent governance and civilian life during war*. Cornell University Press.
- McCull, R. W. (1969). The insurgent state: Territorial bases of revolution. *Annals of the Association of American Geographers*, 59(4):613–631.
- Olson, M. (1993). Dictatorship, democracy, and development. *American Political Science Review*, 87(03):567–576.
- Revkin, M. (2017). The non-economic logic of rebel taxation: Evidence from an islamic state-controlled district. *Local Politics and Islamist Movements*, page 65.
- Revkin, M. (2018). To stay or leave? displacement decisions in islamic state-controlled mosul.
- Revkin, M. (2020). What explains taxation by resource-rich rebels? evidence from the islamic state in syria. *Journal of Politics*, 82(2).

- Ritter, E. H. and Conrad, C. R. (2016). Preventing and responding to dissent: The observational challenges of explaining strategic repression. *American Political Science Review*, 110(1):85–99.
- Rodríguez-Franco, D. (2016). Internal wars, taxation, and state building. *American Sociological Review*, 81(1):190–213.
- Rosendorff, B. P. and Sandler, T. (2004). Too much of a good thing? the proactive response dilemma. *Journal of Conflict Resolution*, 48(5):657–671.
- Schelling, T. (1966). Uncertainty, brinkmanship and the game of chicken. *Strategic Interaction and Conflict*, pages 74–87.
- Schelling, T. (1980). *The Strategy of Conflict*. Harvard University Press.
- Schwab, K., Sala-i Martin, X., et al. (2014). The global competitiveness report 2014-2015. In *World Economic Forum*, volume 549, pages 36–38.
- Shen-Bayh, F. (2018). Strategies of repression: Judicial and extrajudicial methods of autocratic survival. *World Politics*, 70(3):321–357.
- Sievert, J. (2018). The case for courts: Resolving information problems in authoritarian regimes. *Journal of Peace Research*, 55(6):774–786.
- Slantchev, B. L. (2003). The power to hurt: Costly conflict with completely informed states. *American Political Science Review*, 97(1):123–133.
- Stewart, M. A. (2018). Civil war as state-making: Strategic governance in civil war. *International Organization*, 72(1):205–226.
- Sánchez de la Sierra, R. (2020). On the origins of the state: Stationary bandits and taxation in eastern congo. *Journal of Political Economy*, 128(1):32–74.
- Tilly, C. (1985). War making and state making as organized crime. In Peter B. Evans, D. R. and Skocpol, T., editors, *Bringing the State Back In*. Cambridge University Press.
- Tilly, C. (1993). *Coercion, Capital, and European States, AD 990-1992*. Basil Blackwell.
- Tyler, T. (2006a). Psychological perspectives on legitimacy and legitimation. *Annual Review of Psychology*, 57(1):375–400.
- Tyler, T. R. (2006b). *Why People Obey the Law*. Princeton University Press.
- Walsh, J. I., Conrad, J. M., Whitaker, B. E., and Hudak, K. M. (2018). Funding rebellion: The rebel contraband dataset. *Journal of Peace Research*, 55(5):699–707.
- Weinstein, J. M. (2006). *Inside Rebellion: The Politics of Insurgent Violence*. Cambridge University Press.
- Wickham-Crowley, T. P. (1987). The rise (and sometimes fall) of guerrilla governments in latin asmerica. In *Sociological Forum*, volume 2, pages 473–499. Springer.
- Wood, E. J. (2003). *Insurgent collective action and civil war in El Salvador*. Cambridge University Press.