Consideration of taxation policies and practices in locations often identified as “ungoverned spaces” leads to an important conclusion: classically “ungoverned spaces” frequently contain forms of taxation—of varying degrees of formality—outside the official state apparatus. This article uses examples of informal taxation and tax-like practices, particularly in the case of Nepal, to critically evaluate the definition and framing of “ungoverned spaces” in the modern age. It argues that although empirical evidence of non-government taxation practices remains limited, the fact that they occur at all raises implications for conventional understandings of political order and state building.

Taxation is typically considered the domain of formal state governments. It is one of a series of core functions associated with still powerful Weberian notions of what it means to be, and act like, a state. But what happens in places where formal state governments do not exist, or where they have little to no control?

In recent years, the focus of national security agencies and counterterrorism experts has shifted slightly from failed states to ungoverned spaces.¹ As the wording suggests, ungoverned spaces are not simply locations where state authority functions poorly by normative standards, but also where it is altogether absent. As such, ungoverned spaces are seen as lawless, uncontrolled territories where anything goes, and where processes and practices associated with the machinery of government are nowhere to be found.

Significantly, however, spaces understood to be ungoverned are also understood to be “governable.” Some experts suggest that (re)inserting state authority into ungoverned space, by expanding the reach and penetration of government, can control or “fix” the area. Part of that process involves making ungoverned populations “legible,” which can include generating and organizing data on individuals through censuses and forming compacts with societies by implementing tax systems.² The idea of making ungoverned spaces legible assumes such areas are not already organized in any particular way and that the populations within them are not already paying taxes.

The purpose of this article is to critically examine the idea of ungoverned spaces by looking at informal taxation, defined by tax-like payments that (1) can be made to a range of actors, and (2) fall outside conventional legal definitions of what constitutes a tax. Informal taxation is an emerging subject within

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