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3.4. Individuals refusing to pay 'taxes' to Al-Shabaab

COMMON ANALYSIS
Last update: October 2025

The term ‘taxes’ in this context includes checkpoint taxes, extortion, religious ‘taxes’, protection money and forced contributions. Al-Shabaab relies on different sources of revenue, such as checkpoints, forced charitable tax (*zakat*), direct extortion of business, taxation of imports into ports or farm produce, kidnappings for ransom, livestock selling, water and irrigation resources, vehicles registration fees, operating licences fee, local tax imposed based on need, as well as property and business ventures.

The analysis below is based on the following EUAA COI reports: Country Focus 2025, 1.10.1.; Security 2025, 1.7.; Actors 2021, 4.3.2.; Country Guidance should not be referred to as a source of COI.

Step 1: Do the reported acts amount to persecution?

Acts to which individuals refusing to pay ‘taxes’ to Al-Shabaab could be exposed are of such severe nature that they would amount to persecution. More specifically, Al-Shabaab’s retaliation for refusing to ‘pay’ taxes or for paying taxes to others, included attacks with IEDs, and suicide attacks, harassment and gender-based violence against women in checkpoints, as well as abductions, including for defying the regional tax collection, shooting and killing over tax extortion disputes.

The taxation system through coercion or ‘taxtortion’ that the group employs is sustained through intimidation and threats over business continuity and personal safety, with violence employed against those who fail to comply. Despite the formal ban on women’s work or businesses, both women and men are required to pay taxes to the group. Women who cannot afford to pay taxes are sometimes told to hand over their children.

Step 2: What is the level of risk of persecution?

In South-Central Somalia, a well-founded fear of persecution would in general be substantiated in the case of individuals refusing to pay ‘taxes’ to Al-Shabaab, as they were targeted during the reference period on several occasions. More specifically, threats and punishments are core parts of Al-Shabaab enforcement tactics and in different incidents in 2023

and 2024, the group retaliated against people denying tax collection.
In **Puntland,** Al-Shabaab has lower operational capacity, with stronger presence in the northern parts (see map). Therefore, the home area of the applicant should be taken into account as a risk-impacting circumstance. For example, two incidents of killings over tax extortion disputes were reported in 2023 and 2024 in Bossaso (Bari).
In **Somaliland**, Al-Shabaab has very limited operational capacity and in the reference period no incidents against individuals refusing to pay 'taxes' were reported. Therefore, **a well-founded fear of persecution** for individuals refusing to pay 'taxes' to Al-Shabaab in **Somaliland would in general not be substantiated.**

Step 3: Is there a ground for persecution?

Where a well-founded fear of persecution is substantiated for an applicant under this profile, this may be for reasons of **religion** and/or **political opinion**. Al-Shabaab would perceive refusal to pay 'taxes' as support for the Somali government or foreign forces with the targeted individual being perceived as an infidel or political opponent of the group.

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