

The De Facto State — Vanni Governance, 1990–2009

The LTTE as a rebel-governance case study — Tamil Eelam Police, courts under a selective Thesawalamai overlay, the Bank of Tamil Eelam, the Planning and Development Secretariat — and a coercion register that ran on the same payroll.

Between 1990 and 2009 the LTTE administered an estimated 15,000 km² of the Vanni. It built one of the most-developed rebel-governance apparatuses in the comparative literature (Mampilly 2011) and ran a coercion register — taxation, conscription, child recruitment, suppression of dissent — that ultimately failed in its single most important obligation: the protection of the civilians it claimed to represent.

§1 Periodisation

Eelam War II (Jun 1990 – Jan 1995). Eelam War III (Apr 1995 – Feb 2002): fall of Jaffna Dec 1995; Elephant Pass Apr 2000. CFA period (Feb 2002 – Jul 2006); Norwegian-brokered ceasefire. Eelam War IV (Jul 2006 – May 2009): progressive loss of East then North, ending at Mullivaikkal.

§2 Civil administration — institutions

Tamil Eelam Police handled routine crime, traffic and civil disputes; no civilian oversight (Stokke 2006). Courts ran a tiered system drawing selectively on Thesawalamai, with no external appeal and intelligence-wing cases outside the judicial track (UTHR(J) Special Report 14). The Planning and Development Secretariat coordinated humanitarian access during the CFA period (Goodhand & Klem 2005). The Bank of Tamil Eelam acted as a fiscal clearing-house; the rupee remained the medium of exchange (Richards CCDP 2014).

§3 Revenue and taxation

Checkpoints and transit taxes including on NGO supply convoys; import/export levies at Omanthai; fishing-vessel and land-lease levies; diaspora 'taxation' coordinated through structures including the WTM and TEEDOR (UN PoE 2011, Annex I.A). Contributions were not always voluntary — community pressure and threats were used in documented cases (HRW 2006). Residents paid both GoSL and LTTE levies (Sarvananthan 2007).

§4 The coercion register

Child recruitment as institutionalised practice (UNICEF; HRW Living in Fear 2004; HRW Trapped and Mistreated 2008; UN SRSG-CAAC). Suppression of Tamil dissent (UTHR(J) entire archive). Targeted killings of designated 'collaborators'. The 2004 Karuna split exposed the gap between central command and regional commanders.

§5 Service delivery vs the GoSL baseline

Residents reported genuine functional utility from LTTE structures during the CFA period (Stokke 2006; Mampilly 2011). On political rights and freedom of association, those same structures were the source of the violation. The two cannot be disaggregated; both are part of the record.

§6 Collapse, 2006–2009

Mavil Aru irrigation dispute triggered the resumption of major hostilities (Jul 2006). Eastern Province lost 2006–07; Kilinochchi fell Jan 2009; final encirclement May 2009 at Mullivaikkal. UN PoE 2011 'as many as 40,000 civilian deaths' (a floor); OISL 2015 'tens of thousands'; Petrie 2012 on the UN's own suppressed real-time data.

Sources

- UN Panel of Experts 2011 — including Annex I.A on diaspora funding.
- OHCHR OISL 2015.
- UTHR(J) — The Broken Palmyra and Special Reports.
- Kristian Stokke — Building the Tamil Eelam State (2006).
- Zachariah Mampilly — Rebel Rulers (Cornell, 2011).
- Muttukrishna Sarvananthan — East-West Center Policy Studies 44 (2007).
- Joanne Richards — CCDP Working Paper 10 (2014).
- HRW — Funding the 'Final War' (2006).
- Charles Petrie — Internal Review Panel (2012).

What this is not

- This dossier does not glorify armed governance (UK Terrorism Act 2000 §12).
- This dossier does not endorse the LTTE's claim to have represented all Tamils.
- This dossier does not name commanders, cadres, or designated 'collaborators'.