

# The Taliban's Takeover in Afghanistan – Effects on Global Terrorism

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## Imprint

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# INTRODUCTION

In August 2021, following nearly two decades of armed resistance, the Taliban movement forced their way to power in Afghanistan, coinciding with the withdrawal of international troops from the country. Following their return media attention and international policy discussions have, correctly, focused on the deteriorating economic situation, the looming humanitarian crisis, and the deteriorating human rights situation in the country and on questions such as in which form the Taliban can and should be engaged.<sup>1</sup> Less attention has been paid to the security and terrorist threats that are likely to emerge from the new situation in Afghanistan. Therefore, a clear gap in perception among policymakers and the general public seems to exist in this regard.

Yet, the emerging threats are manifold. Internal factionalism and instability of the Taliban regime<sup>2</sup> is visible through the frequent change of Taliban provincial governors since August 2021. This situation has the potential not only to inhibit humanitarian operations in the country but also risks spillovers into the immediate region. The continuing symbiotic relationship between the Taliban and al-Qaeda, managed by the Haqqani Network,<sup>3</sup> the Taliban faction in East Afghanistan, offers al-Qaeda a safe space to reorganize, train and regroup in Afghanistan. Islamic State-Khorasan Province (ISKP) presents an ideological challenge to the Taliban regime.<sup>4</sup> The relationship between ISPK and the Taliban is transforming into a complex rivalry,<sup>5</sup> in which the Taliban are forced to take a more nuanced position to minimize internal dissent and defections.

In addition to clear risks of terrorism financing, the complete control of the production, transport, and sale of illegal drugs in Afghanistan, in particular opium, methamphetamine, and cannabis by the Taliban presents significant additional risks of

money laundering operations regionally and internationally. Since the Taliban takeover, this illegal market has been growing rather than decreasing.<sup>6</sup> Furthermore, at the time of the Taliban takeover a significant number of foreign terrorist fighters<sup>7</sup> already operated in Afghanistan as part of a range of al-Qaeda affiliates located in the country. These and potential new fighters<sup>8</sup> traveling to the country present a serious challenge, especially since the Taliban regime is now able to issue original Afghan identity documents via the Afghan ministry of the interior, controlled by the leader of the Haqqani Network.<sup>9</sup> Therefore, not only can Afghanistan offer a safe training space for such fighters but also the possibility to switch identities before moving to other conflict zones or returning to their home countries.

On a strategic level, the takeover of power in Afghanistan by the Taliban was seen as a vindication of al-Qaeda's long-term strategy by terrorist sympathizers around the globe. Since the al-Qaeda leadership has sworn personal loyalty<sup>10</sup> to each new leaders of the Taliban since Osama Bin Laden swore a pledge of allegiance (*bayat*) to Mullah Omar,<sup>11</sup> any success of the Taliban is also perceived as a success of al-Qaeda by extremists in and outside the region.<sup>12</sup> Externally, while both media outlets and policy discussions have focused on the relationships between the Taliban and Pakistan, China and Russia, much less attention is paid to the complex relationship of Iran with the Taliban. Regular visits of the Taliban leaders to Tehran following their assumption of power in Afghanistan seems to indicate a newly developing complex relationship between both regimes.<sup>13</sup>

Finally, these complex challenges will likely have a direct impact on the security situation in the region and internationally. It is telling that Hayat Takhir al-Sham in Syria, the Houthis as well as Al-Qaeda in the Arabian Peninsula (AQAP) and the al-Qaeda



affiliated al-Shabaab in Somalia<sup>14</sup>, congratulated the Taliban, even al-Qaeda's new coalition in West Africa, Jama'at Nusrat al-Islam wa-l-Muslimin (JNIM)<sup>15</sup> and Ansaru, an al-Qaeda linked group in Nigeria, released congratulatory statements.<sup>16</sup> Given this situation, German as well as European counterterrorism structures will need to adjust to the new situation and it seems necessary that the current European security and counterterrorism structure is analyzed and examined to ascertain which regulatory adjustment may be necessary and identify capacity or capability gaps to mitigate these emerging threats.<sup>17</sup>

This report will focus on the threats emanating from this situation and consists of three parts. The first part will look at the internal situation in Afghanistan. Josef Mohr will analyze the current state of power play between the various Taliban factions and their modus of governance, arguing that the current regime may well be the most exclusive government in the country's history. While the regime maintains the central administrative structure of the former republic, increasingly, decisions are not made by officials in Kabul but ultimately decided by the Taliban's leader in Kandahar.

Rahmatullah Nabil analyzes what is arguably the most powerful individual faction within the Taliban regime, the Haqqani Network. He demonstrates that this faction is internationally linked to wide range of terrorist groups affiliated with al-Qaeda as well as the main conduit to al-Qaeda. He argues that the Haqqani Network and its operations within the former government was one of the significant factors that led to the downfall of the former republic of Afghanistan. Finally, Khalilullah Safi focuses on the main internal terrorist rival of the Taliban regime, the Islamic State-Khorasan Province's (ISKP). He argues that ISKP has been able to infiltrate the lower ranks of the Taliban and that its attacks in the country are aimed to demonstrate that the new regime has not established true Islamic governance. Given its regional and global ambitions, ISKP will remain a serious terrorism threat for Afghanistan and beyond.

The second part of the report will look at the external threats emanating from Afghanistan. First Dr. Hans-Jakob Schindler highlights the serious financial risks that the Taliban regime present to the regional and international community due to their continuing close connection to al-Qaeda and its affiliates operating in Afghanistan and due to the movement's longstanding and deep entanglement with the illicit drug trade. Therefore, continuing inflows of humanitarian aid into the country are at risk of being diverted for terrorist financing or misused for money laundering by the Taliban. He argues that the multilateral sanctions system, which had introduced necessary and broad humanitarian exceptions at the end of 2021 and the beginning of 2022, would need a range of technical reforms to adequately mitigate these risks. Sofia Koller's chapter will focus on the issue of foreign terrorist fighters (FTFs). She demonstrates that although the takeover of power by the Taliban was met with enthusiasm by other terrorist groups, so far, not visible significant flows of new FTFs towards Afghanistan occurred. However, she argues that even the travel of a small number of terrorist operatives to Afghanistan will be of importance. Similar to the late 1990s al-Qaeda has been able to establish a new safe haven under the Taliban regime and the group's ambitions to recruit and train a small number of terrorist operatives for attacks abroad remains alive. Therefore, governments should establish effective monitoring systems to ensure that this risk is appropriately mitigated.

Dr. Guido Steinberg looks at the status of al-Qaeda in three regions, Afghanistan, Syria, and West Africa. He demonstrates that, although the jihadist movement had problems conducting major terrorist attacks outside the Muslim world with the withdrawal of the international forces from Afghanistan and the French forces from Mali, the jihadist movement scored two major victories since 2021. With al-Qaeda's new coalition in West Africa, Jama'at Nusrat al-Islam wa-l-Muslimin (JNIM), the global network was able to transcend its traditionally Arab-based recruiting pool by integrating Turareg and African fighters effectively in its ranks. Therefore, if the

current trajectory is not changed, West Africa as well as Afghanistan will potentially become a major concern as a center to establish new external attack capabilities for the network. Finally, Hessam Habibi Doroh analysis the approach that the Islamic Republic of Iran takes towards the Taliban regime. He demonstrates that on the one hand, the withdrawal of the international forces from Afghanistan provided potential opportunities for Iran. On the other hand, the Taliban's hardline stance and its discrimination against the Shiite Hazara community in the country presents security risks for Teheran, including risks for its borders. He argues that Iran has not yet decided on a unified approach towards the new regime in Kabul and oscillates between engagement and securitization of its relationship with the Taliban. However, the long-term goal remains to build an alliance with the Taliban and to draw Afghanistan into Iran's sphere of influence.

The report will conclude with an analysis of the current European counterterrorism architecture by Dr. Gerhard Conrad. He argues that, although not the only source of terrorism risks, Afghanistan presents a sustained security challenge for Europe. With its EU Afghanistan Counter Terrorism Action Plan from September 2021, the European Union has laid out significant elements on how to meet this challenge. However, this plan needs to be implemented by the member states of the Union. This will require promoting and prioritizing sustained preventive and firmly result oriented action in capability building within the counterterrorism structure in Europe. Dr. Conrad warns that procrastination can lead to serious challenges, as demonstrated by the ongoing war in Ukraine.



# Internal Situation In Afghanistan And The Taliban Regime

## WHO ARE THE TALIBAN? JOSEPH MOHR

### Introduction and Methodology

In 20 years, Afghanistan went from exclusion of the Taliban to reconciliation with the Taliban, to their participation in and ultimately their dominance of the government. The Taliban<sup>18</sup> argued that once they were relieved of the terrorism label and burdened with power and responsibility, a process of adaptation from an insurgency movement to a party in government would lead to changes, notably them respecting other Afghans' rights and the Afghan constitution.<sup>19</sup> In the summer of 2021, the Taliban promised inclusive governance and announced a new constitution.<sup>20</sup> Neither has materialized.

On the contrary, Taliban leader Hibatullah clearly ruled out a constitution, stating that "it is incorrect to implement Zahir Shah's constitution and that there is no difference between the constitutions of the republican administration and Zahir Shah's period. We just want the Sharia system; neither Ashraf Ghani's constitution nor Zahir Shah's are acceptable".<sup>21</sup> Subsequently Hibatullah ordered in November 2022 all judges to impose *hudud* (Quran-described) and *qisas* (retribution: eye-for-an-eye) punishments, effectively abolishing the Afghan penal code.<sup>22</sup> Women find themselves excluded in a "gender apartheid" excluded from work and are no longer allowed to visit public spaces such as restaurants and parks.<sup>23</sup>

Also, al-Qaeda's supreme leader Ayman al-Zawahiri turned up living in the heart of Kabul's poshest neighborhood.<sup>24</sup> Still, some observers<sup>25</sup> maintain

that the Taliban require more engagement.<sup>26</sup> The failure of the Taliban to meet their commitments is blamed currently on a small group of radicals who allegedly dominate the movement at the very highest echelons of power.<sup>27</sup> In order to clarify the current system and the individuals in power, this chapter draws on Taliban narratives,<sup>28</sup> normative texts and speeches, and information about their use of the instruments of power based on documents and interviews with former and current civil servants and security officials. Due to security concerns the interviewees requested to remain unidentified.

### The "Islamic Emirate of Afghanistan"

The United States of America signed the Doha Agreement on the 29<sup>th</sup> of February 2020 with an entity which they did not officially recognize, the "Islamic Emirate of Afghanistan." After the flight of Ashraf Ghani and the fall of the Republic, this entity returned and brought some of the same individuals back into the positions which they had held up to December 2001.<sup>29</sup> The "Emirate" is understood as a state headed by an Amir al-Mu'minin, who claims first and foremost the rule over Afghanistan, though toying with a world-wide role.<sup>30</sup> The "Emirate" has retained most of the administrative structures of the government of Afghanistan, with some adaptation in ministries. This parallels the format of the Taliban regime in 1990s when the Taliban used the governance

structures established by Daud Khan in 1973, notably a bloated cabinet that outsources decisions to the two antagonistic parties that had jointly captured power.<sup>31</sup>

## Normative Texts Describing the “Emirate”

Cohesion of the “Emirate” has relied on a leadership cult since its inception, demanding total obedience to a single (male) leader.<sup>32</sup> This is laid out in the treatise *“Ita’at-i Amir (Obedience to the Amir)”* of Pakistani scholar Rashid Ahmad Ludhianvi.<sup>33</sup> Individuals might have opinions, but obedience to the leader’s commands takes precedence, as “dissent is the work of the polytheists,”<sup>34</sup> While the Amir is encouraged to seek advice of a small number of trusted individuals, these individuals are strictly forbidden from revealing the discussion, and having taking advice, the authority to decide rests solely with the Amir.<sup>35</sup> Early accounts of the first establishment of the “Islamic Emirate” by the Taliban emphasize that the oath of obedience given by “good clerics” is seen as binding for the whole population (which no longer referred to as citizens but as *ra’aya* – the herd) and that this oath cannot be taken back and remains binding until the end of the Amir’s life.<sup>36</sup>

In early 2022, the Taliban *Qazi al-Quzzat* (Supreme Judge) Abdul Hakim Haqqani’s published a 300-page treatise in Arabic titled “The Islamic Emirate and its Order.”<sup>37</sup> This treatise provides for an ideological basis and justification of the “Emirate.” Experts assess that the view expressed in the treatise is reflecting a consensus widely shared among the Taliban.<sup>38</sup> The treatise argues that the Emirate’s purpose is to create an order which implements God-made laws on Earth, which can only be done through a male absolute ruler. Haqqani spends many pages arguing against any political role for women, and even argues against their participation in the exercise of religion – they are banned from mosques. In his view, women are wards of men deemed of limited intellect (*za’if al-aql*).<sup>39</sup> As women are wards of men,

the subjects (*ra’aya*) – and not citizens – are wards of the Leader – the Amir al-Mu’minin. Once the Amir had received the pledge of allegiance (*bayat*) on behalf of the subjects through the nobility or the religious elite, he is empowered as an absolute ruler, not even bound by a constitution.

Rejection of the 2004 constitution of Afghanistan had been a constant talking point by the Taliban. They justified this by arguing that the 2004 constitution had been made by Afghans under foreign occupation. Some Taliban – led by current Deputy Afghan Red Crescent Society President Turabi and Nur Muhammad Saeed, current Minister for Hajj and Religious Affairs – had published a counter-constitution in June 2005.<sup>40</sup>

So different opinions were heard among the Taliban. Supreme Judge Abdul Hakim Haqqani, argues that the “Islamic Emirate” is based only on the Quran and Islamic traditions (*hadith* and *sunna*), making a constitution – even the 2005 draft text by the Taliban – unnecessary.<sup>41</sup> On 28 September 2021, the Minister of Justice Abdul Hakim Shara’i maintained that the Taliban would follow the 1964 constitution of Afghanistan, with “amendments” where it was in conflict with *shari’a*.<sup>42</sup> In early 2022, a review of all laws was started by the Ministry of Justice concerning their conformity with *shari’a*. Even prior to that, the Taliban announced that tax, customs, and other duties would be levied according to existing practice – without requiring any review for conformity with the *shari’a* of the customs regulations or the taxation of salaries paid by Non-Governmental Organizations. Whatever laws would be reviewed would not be passed by a legislative assembly, but would enter into force following the signature by the Amir al-Mu’minin.<sup>43</sup> An amended version of the 1964 constitution was circulated in September 2021<sup>44</sup> and then again late June 2022 among participants of a council of clerics and elders in Kabul, who pledged obedience to the Amir al-Mu’minin, but did not agree on a constitution.<sup>45</sup> The dominant opinion seems to be the one earlier pronounced by Supreme Judge Abdul Hakim Haqqani: no constitution is required.

Similar lack of clarity exists about the geographic boundaries of the Emirate. In a September 2021 interview the Taliban spokesman In'amullah Samangani explained that while the Taliban would "not be required by *shari'a* law to invite the population of areas outside their zone of influence to pledge allegiance to Amir al-Mu'minin," he would exercise worldwide authority.<sup>46</sup> Article six of the

11-point resolution, published after the meeting of the council of clerics and elders in Kabul in June 2022, describes the "Islamic Emirate" as "the Islamic order which provides security and justice across the whole country" and armed resistance against it is declared "rebellion (*baghawat*) and corruption on Earth (*fisad fi al-ardh*)," the latter category requiring capital punishment in *shari'a* law.<sup>47</sup>

## The Historical Record of the "Islamic Emirate of Afghanistan"

The evolution of the "Emirate" in practice demonstrates the need to institutionalize a leader-centric movement after state capture. During their rule in Afghanistan from September 1994 to December 2001, the Taliban functioned as a movement (*Da Talibano Tahrir*) composed of by 'leaders' who maintained personal retinues (so-called fronts – *mahaz*) and were bound by personal loyalty to Mullah Omar.<sup>48</sup> During the initial formation of the movement and the selection of Mullah Omar, a key role was played by narcotics trafficker Hajji Bashar Nurzai.<sup>49</sup> This intrinsic connection between the movement and Afghan narcotic networks has been maintained ever since.

The leaders of the movement mostly hail from the poorer Durrani tribes in South Afghanistan, notably the Nurzay and Ishaqzay and had served in either Mawlawi Nabi Muhammadi's "Revolutionary Islamic Movement" or the Yunus Khaled faction of the "Islamic party."<sup>50</sup> The Taliban created a state structure – the "Islamic Emirate of Afghanistan" (*Da Afghanistan Islami Imarat*) – resembling outwardly the presidential republic model introduced by Daoud Khan in 1973 (modified only slightly by the subsequent Communist and Mujahidin governments).

In April 1996, an assembly of Afghan scholars declared Mullah Omar as Commander of the Faithful (*Amir al-Mu'minin*).<sup>51</sup> Within the regime, Mullah Omar assumed all the powers of the president. He operated from Kandahar but maintained Mullah Rabbani in Kabul to oversee a council of ministers.<sup>52</sup> This cabinet was led by Mullah Rabbani up to early 2000 when he was replaced by Mullah Abdulghani Baradar. In many cases, the personal networks were often more important than the orders given through the cabinet structure.

During the capture of Mazar-i Sharif by the Taliban in August 1998, two vehicles belonging to an international non-governmental organization (NGO) were looted. Several weeks later, the NGO's administrator obtained a letter from the governor Abdulmanan Niyazi, urging the Taliban fighters that had stolen the vehicles to return them immediately to the. One vehicle, passing before the governor's office was identified by the administrator, and immediately seized by the governor's forces and returned to the NGO. The other vehicle was found being used by a group of Taliban fighters from Kandahar, based on the edge of the city and belonging to the front of Mullah Abdulghani Baradar. He and his men had been involved in late 1997 in a large massacre in Farab and in 1998 also in Mazar-i



Sharif. The local Taliban commander refused to give the vehicle back, arguing that it was serving higher ends – notably the war against renegade Afghans.

The cut-off roof of the vehicle, however, was given back to the administrator. When the local administrator showed his letter from the governor, the warriors refused to acknowledge the governor's authority over them. Later, the administrator obtained a letter from the Ministry of Interior in Kabul, but also this letter was not recognized by the front's commander. His response was that only Mullah Baradar – their leader – could grant back the vehicle. After the NGO engaged with Mullah Baradar, he went to his long-range radio post and called his commander. He also provided a small written chit with a stamped letterhead indicating this to be a communication within the 'Mullah Baradar Front' to the administrator who then went on to recuperate the vehicle.<sup>53</sup>

During the first Taliban regime in Afghanistan, day-to-day decisions would be delegated as much as possible by Mullah Omar. Furthermore, Mullah Omar retained the power to override any decision made by others.<sup>54</sup> As a consequence, the regime regularly reversed key decisions, such as female access to humanitarian aid, employment and participation, or decisions on how cultural heritage including the statues of Bamiyan should be treated or their position on narcotics. Everything could be cancelled by Mullah Omar's office which was staffed only by a single secretary who was described either as an asset of Pakistani intelligence or supremely uninterested in arguing with Mullah Omar over his decisions.<sup>55</sup> No decision at Taliban ministerial level in Kabul was secure from a sudden reversal out of Kandahar driven by the personal convictions of

Mullah Omar.<sup>56</sup> All laws passed by the Kabul Council required the signature of the Amir al-Mu'minin in Kandahar.

In parallel, a raft of – so far uncatalogued – orders and decrees were issued by Mullah Omar, who also was known to get on a high-frequency radio and give verbal directions. These verbal instructions were never recorded in writing, creating an additional layer of uncertainty. Consequently, the first Taliban regime can best be characterized as pure despotism as defined by Montesquieu, lacking any separation of powers.<sup>57</sup> The political system of the "Emirate" provided no possibility for participation in decision-making but obliged all members to decisions made by the leader.

One of the most telling examples is the decisions of the regime concerning the presence of Osama Bin Laden in Afghanistan. Several members of the Taliban were uneasy with his presence, yet no one dared to act against him without a green light from Mullah Omar.<sup>58</sup> In September 2001 an assembly of around 800 religious leaders aligned with the Taliban was convened to decide this matter. This assembly advised that Bin Laden should leave the country. This decision was supported by a significant number of senior Taliban leaders.<sup>59</sup> However, Mullah Omar decided that he was not bound by this advice, and would continue to shelter Bin Laden to maintain the regime's Islamic legitimacy.<sup>60</sup> Doubling down, on 23 September he called on the UN to leave the Gulf and withdraw its support for Israel, essentially adopting a core demand made by Bin Laden in 1998.<sup>61</sup>

## The Current Amir al-Mu'minin - Mulla Hibatullah Akhundzada

Following the acknowledgement in 2015 by the Taliban of the death<sup>62</sup> of Mullah Omar Akhtar Muhammad Mansur, an Ishaqzay Pashtun from Kandahar was declared his successor. Mansur appointed Sirajuddin Haqqani and Shaykh Hibatullah Akhundzada as his deputies.<sup>63</sup> Ayman Al-Zawahiri, who, together with Usama Bin Laden had sworn loyalty to Mullah Omar renewed his pledge of allegiance to the new Taliban leader on the 12<sup>th</sup> of August 2015, vowing to “wage jihad to liberate every inch of occupied Muslim land.”<sup>64</sup> On the 15<sup>th</sup> of August, Mansur stated that he “first and foremost accept[ed] the pledge of allegiance of the esteemed Dr. Ayman ad-Dhawahiri, the leader of international Jihadi organization (Qaedatul Jihad) and thank him for sending a message of condolence along with his pledge and pledge of all Mujahideen under him.”<sup>65</sup>

Mansur’s role in the institutionalization of the Taliban movement cannot be underestimated. Due to absence and eventual death of Mullah Omar as well as the losses of senior leaders such as Akhtar Usmani in 2006, Ubaidullah in 2010, and Dadullah in 2017, and the incarcerations of Gul Agha / Hidayatullah, Baradar, and Kabir, Akhtar Mansur established an “Office of the Leadership of the Emirate.” This office started systematically keeping track of the pronouncements of the Amir al-Mu'minin.<sup>66</sup> Following the death of Mansur, his second deputy Hibatullah became Amir al-Mu'minin in 2016. Subsequently, not only the Taliban, but also al-Qaeda on 11 June 2016<sup>67</sup> and Central Asia militants pledged allegiance to him.<sup>68</sup> Appointments inside the Taliban movement were made from 2017 onwards based on his orders.<sup>69</sup> A dissident faction inside the Taliban lead by Mullah Rasul fought against him until May 2021.<sup>70</sup>

Most narratives portray Taliban leader Hibatullah as a landless Nurzai Pashtun from Panjway district<sup>71</sup> in Kandahar, born between the mid-1950s<sup>72</sup> and 1969. Following part-time activity in the jihad against the Soviets, he completed his religious education in

1991. In the war, he served in the same front round Kandahar with Akhtar Muhammad Mansur and Hasan Akhund.<sup>73</sup> He served as a Taliban judge in military courts during the 1995-2001 period of the Taliban rule.<sup>74</sup> He allegedly led the Taliban religious council after the movement had re-established itself as an insurgency after 2001 and operated a madrasa in Kuchlaq near Quetta until 2016.<sup>75</sup> In 2019 this madrasa was subjected to a terrorist attack.<sup>76</sup> Hibatullah returned to Afghanistan and made a first public appearance in late October 2021 in the Hakimiya Madrasa in Kandahar.<sup>77</sup>

According to pro-Taliban sources, Hibatullah is recognized among Taliban in the South and South-West and has adopted a reclusive style of governance similar to the one practiced by Mullah Omar in the 1990s. He is reported to have a very small staff in his immediate office. This office is located in Kandahar and processes his edicts in the name of the “*Da Afghanistan Islami Imarat Mishrataba* (Office of the leadership of the Islamic Emirate),” a number of which have surfaced occasionally, showing that a new registry book and numbering system for these edicts was introduced in September 2021.

While some portray Hibatullah as the 40<sup>th</sup> Afghan ruler since the emergence of Mir Ways Hotak in 1707,<sup>78</sup> some Afghans, however, claim that “Hibatullah” is not a person but refers to a collective consultative process that includes several senior Taliban individuals. This claim is based on the fact that Hibatullah is not mentioned in the “*Ittehad Ulema-e-Afghanistan*” led by Shaykh Abdullah Zakari. This council of Taliban-linked religious scholars issued the majority of fatwas legitimizing the war against foreigners and the Islamic Republic. The absence of his name in the council is noteworthy since he was operating a madrasa at the time in the same city as Shaykh Zakari.<sup>79</sup> Photographic and sound documents showing Hibatullah remain rare. A photo released in 2016 shows a man in his 40s with a full beard, while the photo released by the Taliban in late summer 2021 depicts a man more likely to be in his 70s with a beard turned white.

Two sound recordings exist in the public domain, one released on the 31<sup>st</sup> of October 2021<sup>80</sup> and a second one released on the 1<sup>st</sup> of July 2022. The latest audio recording was accompanied by pictures of veiled person claiming to be Hibatullah delivering the speech to the Grand Ulama Gathering in Kabul with his back to the audience.<sup>81</sup> In the absence of a publicly verifiable evidence concerning the existence of Hibatullah, it remains possible that this is a placeholder identity built on a real person. On the other hand, none of the reasons above disprove the existence of Hibatullah and divergences in photos or sound recordings might have other reasons. The personal appearances in Kandahar, Farah and Kabul would be a too great risk if there were different individuals pretending to be Hibatullah. Consequently, it seems very likely that Amir al-Mu'minin Hibatullah exists as an individual.

Appointments made by Hibatullah cover the whole top level of the executive and the judiciary, and there seems to be an interest in him also appointing mid-ranking officials. Legislative decrees are issued by Hibatullah's chancellery – the "Leadership Office (Da Mishrtaba Maqam Daftar)" instituted by his predecessor Akhtar Mansour – covering normative and procedural administrative issues, and also disposing of state land and property issues. Decisions concerning appointments and decrees are usually transmitted through the Kabul-based Office of Administrative Affairs, which also serves as a Secretariat to the cabinet and the prime minister as well as the Deputy Prime Ministers. This office was headed by Mawlawi Ahmad Jan Ahmadi Bilal who is likely the brother-in-law of the previous Amir al-Mu'minin Mullah Omar until July 2022, when he was moved to a post within Hibatullah's chancellery and was replaced by his deputy Shaykh Nur al-Haqq Anwar. Mullah Omar's son Yaqub serves as Minister of Defense and Omar's surviving brother Abdul Manan as Minister for Public Works. There is no public repository of the decrees and orders of the Amir al-Mu'minin, with the Official Gazette in the Ministry of Justice having ceased publication in August 2021.

## Reformation of the Emirate After 2001

There is continuity in concentration of full executive and legislative authority in the hands of the *Amir al-Mu'minin*, with a judiciary appointed by him personally, which he oversees and can influence. After the first Taliban power structure disintegrated in December 2001, the "Emirate" was rebuilt from scratch. By August 2002, Taliban and al-Qaeda forces were reconstituted and probed the defenses along the Pakistani border as well as in Uruzgan and Zabul.<sup>82</sup> Several Taliban leaders had split off from the movement and Mullah Omar.<sup>83</sup> The remainder formed what would later become the "Quetta Shura" or "Leadership Council" in Pakistan, which in 2004 expanded to shadow ministries described as 'commissions' headed and staffed by former Taliban government officials.<sup>84</sup>

The leaders of these commissions were described sometimes as 'councils' (*shura*) and operated in three hubs based in the Pakistani cities of Quetta, Miramshah, and Peshawar. An office of one secretary for Mullah Omar was reported to operate with him in the Pakistani city of Karachi.<sup>85</sup> Until early 2020, these commissions gradually evolved to 16 shadow ministries and independent directorates.<sup>86</sup> Mullah Omar delegated all practical matters first to Mullah Ubaidullah<sup>87</sup> and from 2007 onwards to Mullah Baradar and remained withdrawn from daily management but was consulted on strategic matters.<sup>88</sup>

Following the arrest of Baradar and Kabir in 2010, the actual leadership passed to the Ishaqzai Pashtun Akhtar Muhammad Mansur, who also assumed the role of Amir al-Mu'minin from July 2015 until he was killed in an airstrike in Pakistan in May 2016. The combination of overall leadership with operational responsibilities is assumed to be one of the reasons for Mansour's detection and killing.<sup>89</sup>

In contrast to Mansour's more hands-on approach, his successor Hibatullah took a more distanced position from 2016 onwards. His two deputies,



Sirajuddin Haqqani and Mullah Omar's son Yaqub, managed the commissions. Senior political leaders gravitated to Qatar from 2012 onwards and mostly began to live there permanently with their families. The three commissions continued to work around Quetta, Miramshah and Peshawar with remarkable cohesion in their overall aim to force a military rather than a negotiated solution to the conflict.<sup>90</sup>

## Government Formation in 2021

After the Taliban takeover of power in August 2021, the Commissions were folded into the ministry structure the Taliban found when they occupied Kabul. A cabinet was announced on the 7<sup>th</sup> of September 2021, three weeks after the fall of Kabul. The formation of the cabinet was apparently driven by an apparent agreement among the two deputies to the '*amir al-muminin*' – Sirajuddin Haqqani and Mullah Yaqub. Both had reportedly agreed to a power sharing deal both regionally and on the key ministries. Haqqani would receive the Ministry of Interior, with relatives and close connections being placed at the head of the ministries of Higher Education and Refugee Return. Yaqub would receive the Ministry of Defense. The Ishaqzai network of former Amir Akhtar Mansour received the Ministry of Finance. The Sahak allies of the Haqqani's Zadran tribe received the Ministry of Energy and Water. The finalization of these appointments took place between the 3<sup>rd</sup> and 7<sup>th</sup> of September, with the alleged mediation of Pakistani officials in Kabul. The appointments were announced in the name of Amir al-Mu'minin Shaykh Hibatullah Akhundzada, although he was not yet in Afghanistan at the time.

The outcome of these internal Taliban negotiations resulted in a first cabinet of 19 ministries, with seven deputy ministers, the directors of the Administrative Affairs Office, the Central Bank, the Directorate General of Intelligence (which took over from the National Directorate of Security, NDS) and the Chief of Army Staff. The cabinet was headed by Prime Minister Mullah Hasan Akhund

using not the established term (*sadr-i a'zam*) but the Arabic title of '*ra'is al-wuzara*'. Two deputy prime ministers were also appointed.<sup>91</sup> The prime minister and his two deputies came from Qatar via Kandahar to Kabul. Later in October 2021, the Zadran Pashtun Mawlawi Abdul Kabir was added as a third, "political" deputy.

Mullah Baradar's role as deputy prime minister was clarified to be focused on "economic issues" with Hanafi being the deputy prime minister for "administrative affairs." In two rounds of appointments by Hibatullah in October and November 2021 additional slots on the ministerial, deputy ministerial, the directorial level and on the provincial level were filled. On the 4<sup>th</sup> of October, most appointments in Ministry of Defense were announced and on the 7<sup>th</sup> of November, provincial-level posts were distributed. In December 2021 leaders for one additional ministry (Labor and Social Affairs) as well as independent directorates were appointed, resulting in 25 ministries and 15 directorates, which created an administration remarkably close to the former Afghan Republic. The general state structure therefore had survived, and one highly centralized Presidential System based in Kabul gave way to what must be characterized as an absolute monarchy based in Kandahar, ruling through a Prime Minister in Kabul.

## Prime Minister's Office

The role of the Prime Minister's Office seems to be to appoint officials<sup>92</sup> below the level of Minister with orders (*hukm*), coordinate meetings of the cabinet and filter issues requiring decision by Hibatullah.

Prime Minister Hasan Akhund, a Babar Pashtun from Arghandab District in Kandahar, fought in the same mujahidin party under Mawlawi Yunus Khales as Mullah Omar. He joined the movement in November 1994 and served first as Governor of Kandahar 1994-96. Following this tenure, he served as Governor of South-Western Afghanistan and in late 1996 or early 1997, he was appointed as First

Deputy to the Head of the Council of Ministers Mullah Rabbani. In mid-1988, Hasan Akhund acted as Foreign Minister of the Taliban regime, a position which he later exchanged again for the First Deputy Prime Minister post once Mullah Rabbani's health declined. During his first time in government, he was involved in many controversies between the Taliban and the outside world.<sup>93</sup> For example, during his tenure in Kandahar as a key negotiator during the Indian plane hijacking crisis of December 1999. He also sanctioned the destruction of cultural artifacts such as statues in museums and the Bamyān Buddhas, calling their destruction his religious duty. He allegedly acquired land in the Marja District of Helmand Province.

On the 25<sup>th</sup> of January 2001, he was added to the list of sanctioned individuals by the United Nations Security Council's sanctions committee for the failure to close terrorist training camps and to bring Usama Bin Laden to justice for the attacks against the US embassies in 1998 and the USS Cole in 1999, pursuant to resolution 1267 and 1333. He was one of the first to mobilize following the fall of the Taliban and served on the Quetta-based leadership council from 2008 onwards. There he first led the administrative commission and from 2010 onwards served on the military commission.<sup>94</sup> During this time he cultivated a feud with Helmand commander Abdul Qayum Zaker, who headed the military commission. In 2011, following arrests by Pakistani security forces of Baradar and other leaders, Hasan Akhund became the most senior Taliban leader on the leadership council.

**Deputy Prime Minister (Political) Mawlawi Abdul Kabir**, a Zadran Pashtun from Baghlan, whose family originates from Khost (used to be part of Paktya Province). He joined the Taliban in 1994, nominated in late 1996 as Taliban governor of Nangarhar. Without relinquishing this post, Kabir also served as head of the eastern region (Kunar, Nangarhar, Laghman, and Nuristan) under the Taliban regime and from 1997 onwards as second deputy to the head of the council of ministers. Like Hasan Akhund

his name was added to the United Nations sanctions list on the 25<sup>th</sup> of January 2001. Following his escape from Afghanistan after the fall of the Taliban regime in 2001, he formed the Peshawar network and since 2003 was involved in terrorist attacks in East Afghanistan. He was appointed by Mullah Omar in 2004 as the head of the military committee for Peshawar, and since October 2007 oversaw Taliban operations in East Afghanistan. Since 2006, he also held a seat on the Quetta-based Taliban leadership council and in 2010, took over briefly the Taliban political commission before being arrested in February 2010 in Pakistan. He is described as a member of the Haqqani Network and involved in raising revenue from narcotics trafficking.<sup>95</sup>

A close associate of al-Kabir, the money-handler Haji Bagcho was convicted in the United States to a life sentence.<sup>96</sup> On a trip together with Mullah Hibatullah near Quetta, he survived an assassination attempt in August 2015. In January 2019 he was appointed as the head of the commission for guidance and recruitment (*da'wat wa irshad*), dedicated to obtaining the loyalties of Afghans aligned with the Islamic Republic of Afghanistan. Since his return to power in Kabul in 2021, he regularly met with Taliban provincial governors and regional commanders.

**Deputy Prime Minister (Economy) Mullah Abdul Ghani Baradar**, a Popalzai Pashtun from Kandahar is a founding member of the Taliban. He commanded his own front throughout the Taliban regime in the 1990s and served as deputy minister of defense of the Taliban regime from 1996 onwards. He was sanctioned by the United Nations on 23 February 2001.<sup>97</sup> From February 2007 until his arrest in February 2010 in Pakistan he served as the general plenipotentiary deputy for Mullah Omar. Mullah Baradar was in Pakistani custody between 2010 and October 2018, at which point he joined the political office of the Taliban in Qatar. He is seen as one of the key counterparts of the Taliban with the international community due to his work in Qatar and frequent visits to Tehran, Moscow, and Beijing.

**Deputy Prime Minister (Administration) Mullah Abdul Salam Hanafi** is an Uzbek from Jawzjan Province. He is a trained religious scholar with very little administrative or military experience.<sup>98</sup> He had studied in the Haqqaniya madrasa in Akora Khattak and served as deputy minister for education, minister of work and social affairs and in the ministry of Hajj during the first Taliban regime in the 1990s. He was added to the United Nations sanctions list on the 23<sup>rd</sup> of February 2001. After the fall of the Taliban regime in 2001, he was involved in narcotics trafficking in North Afghanistan, the proceeds of which he used to support Taliban Uzbek commanders in North Afghanistan to carry out targeted assassinations. In 2008, this earned him the position of Taliban shadow provincial governor for Jawzjan Province. From 2012 onwards he settled in Doha, Qatar and was involved in negotiations with the Islamic Republic of Afghanistan.

## Cabinet

Some structural adjustments to the government structure of the Republic of Afghanistan were made. The judiciary of the Republic was summarily dismissed, the Prosecutor's Office abolished, and the Ministry of Justice maintained but only with a skeleton staff. The Independent Human Rights Commission was dissolved, the Afghan Bar Association transformed into a department within the Ministry of Justice and the Independent Directorate of Local Governance was re-integrated into the Ministry of Interior. The Outreach and Guidance Commission re-materialized as the Ministry for the Promotion of Virtue and the Eradication of Vice and took over the grounds of the abolished Ministry of Women's Affairs. On the 16<sup>th</sup> of May 2022, the Taliban formally abolished six entities of the Republic: The Afghan Independent Human Rights Commissions, the Constitutional Review Commission, the National Reconciliation Council, the National Security Council, and the secretariats to both houses of Parliament.<sup>99</sup> With the newly created Ministry for the Promotion of

Virtue and the Eradication of Vice, there are now 25 line ministries, with 15 independent agencies as Directorate Generals.

Some of the leaders of the former Taliban commissions transitioned directly to head the corresponding line ministry. The heads of the Taliban military commission transitioned either to the Ministry of Interior which was given to Sirajuddin Haqqani or to the Ministry of Defense, which was taken over by Mullah Yaqub, son of Mullah Omar. Both men and their followers have been described as the two main poles of power within the Taliban movement, representing a Southern and an Eastern power network (*andiwali*) within the Taliban. A third network is formed by the companions of Mullah Baradar, who managed to take over the intelligence agency, which was renamed General Directorate of Intelligence and is headed by Abdul-Haqq Wassiq<sup>100</sup> who spent 14 years in Guantanamo. Across the government, 69 individuals are sanctioned by the United Nations with a travel ban, asset freeze and arms embargo – including 15 of the 25 ministers, as well as the Attorney General and the Intelligence Chief.<sup>101</sup> A total of 31 are designated by the United States as "Specially Designated Global Terrorist" or "Narcotics Trafficking Kingpin." At least two individuals carry monetary rewards for information leading to their apprehension by the United States of America's Department of Justice.

## Ministry of Defense

The Taliban Ministry of Defense inherited the network of army bases and most of the military hardware previously owned by the Afghan military. The previous Pashto names of the army corps were changed into Arabic e.g., the former Brigade HQ in Dasht-I Gambari in Laghman was upgraded by President Ghani to 201 Corps "Se-lab" (flood) and renamed to "Khalid Ibn Walid" by the Taliban). All Taliban fighters and a lot of sympathizers, including foreign terrorist fighters,



were offered enrollment in the ranks in provincial brigades, and despite an effort to weed out criminal and unreliable elements, the number of registered personnel in the Ministry of Defense reached 130,000 by May 2022.<sup>102</sup> Some of the Taliban special units (313, Umari, Mansuri, Badri Lashkar, and “Red Units”) which had previously been used as county-wide maneuver units and to organize suicide attackers, were merged with an army corps, some have been maintained as independent units.

The leadership of the Ministry of Defense is dominated by Southern Pashtun and loyalists of Mullah Yaqub. Out of 45 senior positions, five are held by Tajiks, three by Uzbeks and one by a Turkmen. Except in the medical service no senior positions are held by individuals with formal military training.

Mullah Fazel Mazlum serves as Deputy Minister of Defense. He is a Southern Durrani Pashtun and former Taliban leader who had served as Minister of Defense of the Taliban during their first period in power. Following his capture in Kunduz in November 2001, he spent 12 years in Guantanamo. The post of Chief of Army Staff was given to a Tajik, Qari Fasihuddin from Badakhshan.

The Army Corps in Paktya is held by a member of the Haqqani Network. Also, in December 2021, Hajji Mali Khan, a senior leader of the Haqqani Network and former leader of the Kabul terror attack network, joined the leadership in the Ministry as Deputy Chief of Staff, giving the Haqqani Network a foothold in this ministry.

The power network of Mullah Baradar is represented in the Ministry of Defense by his former colleagues Mullah Fazel and Mawlawi Ataullah. Baradar managed also to get a foothold by nominating chefs de cabinet for the Director-General level appointments and in the Army Corps of Kandahar, Helmand, Herat, and Paktya. The commander of the Herat and Helmand corps are reportedly also part of Baradar's network.

## Ministry of Interior

The Ministry of Interior has integrated the previously separate Directorate of Local Governance. This allowed Sirajuddin Haqqani to appoint provincial and district governors as well as mayors, and control civil registration. The Ministry of Interior also provides security to the international presence in Afghanistan.<sup>103</sup> Together with the control over the Ministry for Refugee Affairs by his uncle Khalil Haqqani, ideal opportunities exist to “naturalize” any non-Afghan who fought together with the Taliban and provide them with fresh papers, a driver's license and a weapon permit. At the same time, this transformed the Haqqani Network which was formerly anchored in the Zadran tribal belt between Khost and Paktia provinces into an Afghanistan-wide power broker.

The Haqqani Network also has shown that it can support the Kandahar-based Taliban agenda. When General Directorate of Intelligence boss Abdul-Haqq Wassiq welcomed Haji Bashir Nurzai, this exchange was made possible by the swap for US national Mark Frerichs, who was captured by the Haqqani Network in January 2020. Haji Bashir had been the first supporter of the Taliban group led by Mullah Omar in 1994 and was arrested in the US in 2005 and sentenced to life imprisonment for heroin trafficking.<sup>104</sup>

The Haqqani Network also established control also over the Ministry of Higher Education and the Ministry of Refugee Return. The Afghan refugee population in Pakistani camps had been the basis for Taliban recruitment over 20 years and therefore the refugee ministry is a key power center in the Taliban regime. In addition, the Haqqani Network which is centered in South-East Afghanistan and over 70,000 Pakistani Pashtuns from Waziristan reside since 2014 in Khost Province and are the demographic basis for the Pakistani Taliban (Tehrik-e Taliban Pakistan, TTP). Therefore, control over the interior and refugee ministries, expands the influence of the Haqqani's beyond their territory of control in Afghanistan. For many years already the Haqqanis

played the role of mediator in the negotiations between the TTP and the Pakistani Government.<sup>105</sup>

The new role for Khalil Haqqani as Minister for Refugees certainly strengthened the Haqqani's hand in this process, which resulted in a ceasefire announced by the TTP in May 2021.<sup>106</sup> Furthermore, the ministry is directly supported by UNHCR and the International Organisation for Migration (IOM). Through this support, the ministry receives food and other humanitarian donations and so presents an ideal platform for the Haqqani Network to expand its influence across the country.

The provincial governors were appointed in a first wave in August 2021 based on negotiations between Sirajuddin Haqqani and Yaqub, then were largely reshuffled in November and December 2021, with new shuffles and appointments in 2022. The later appointments all were made by Amir al-Mu'minin Hibatullah. During the first six months in 2022, a third of the 34 incumbents were replaced, and again on the 6<sup>th</sup> of October 2022, another 13 changes in senior appointments were announced – affecting two deputy ministerial posts, eight provincial governors, two provincial chief of police, and a new head of the Kabul airport. There is not a single governor with a formal education, and out of the 34 governors, 25 are Pashtuns. Three governors are listed on the United Nations sanctions list (Ghazni, Kunar, and Nangarhar). The governor of Nangarhar, Haji Gul Muhammad a.k.a. Hajji Na'im Barich, is also identified by the United States and the Gulf Cooperation Council countries as a narcotics trafficking kingpin.<sup>107</sup>

The appointments generally reshuffled the same set of actors, utilizing the same cadre rather than accommodating newcomers. In general, the revolving appoints for security-related offices, such as the special commander for counter-insurgency operations in Panjsher and Andarab held by Mullah Fazel and then Mullah Abdul Qayum Zaker, likely reflect an inability to overcome local challenges. Some appointments like the move of the intelligence chief of Kandahar Province to his new posting as head of

Kabul Airport Security might reflect a strengthening control by Kandahari Taliban in financially interesting postings. The frequency of the reshuffles appears reminiscent of the last year of the Republic, when the frequent changes were interpreted by Afghan commentators as a "hire and fire approach" in an increasingly more challenging environment, when loyalty to the President trumped expertise.

## The Economy

Afghanistan's aid-reliant rentier economy contracted by as much as a third, lost 700,000 jobs and nearly US\$5 billion after August 2021. While a major part of the loss is due to the curtailed external financial support, the economy has likely lost US\$1 billion or 5% of its gross domestic product alone through the restrictions imposed by the Taliban on women.<sup>108</sup> The United Nations provided humanitarian assistance between January and June 2022 to 22.9 million Afghans and facilitated the provision of over US\$1.2 billion in physical cash starting December 2021.<sup>109</sup> One major problem was the capture of banking institutions by the Taliban and their expressed intent to use them not to support Afghanistan's economy but for partisan ends, which led to the freeze of Afghanistan's foreign currency assets of about US\$9 billion.<sup>110</sup>

The Afghan Central Bank (Da Afghanistan Bank) is headed by Hajji Mohammad Idris (Pashtun from Jawzjan), who acted as the primary money handler for previous Amir al-Mu'minin Mullah Akhtar Muhammad Mansour.<sup>111</sup> The two Deputy Presidents of the Central Bank are Ahmad Zia Agha<sup>112</sup> (Pashtun from Kandahar) and Mawlawi Abdul Qadir Haqqani (Pashtun from Nangarhar)<sup>113</sup> a notorious finance provider and member of the Haqqani Network, and both listed on the United Nations sanctions list. While Da Afghanistan Bank fulfills functions of a central bank and oversees the integrity of the private banking sector and money service providers, the Bank Millie Afghan – fully owned by Da Afghanistan Bank – cooperates with ministries<sup>114</sup> and

handles individual accounts, including the payment of salaries and cooperates with the private sector (Western Union). Shakir Jalali on the 7<sup>th</sup> of October 2021 took over the Bank Millie Afghan as its Chief Executive Officer.<sup>115</sup>

The Taliban have promoted mining – shifting from their previous large scale looting<sup>116</sup> to now a state-controlled exploitation.<sup>117</sup> An increase in revenue is claimed by the Taliban, which still falls short of the projected government expenses.<sup>118</sup> While the economy is adjusting, and the humanitarian support mitigates some negative impacts of the contraction, the World Bank assesses that this will not be sufficient to bring the economy back on a sustainable recovery path.<sup>119</sup> Despite the ban on poppy declared on the 1<sup>st</sup> of April 2022, no indication has been given that growers were to suspend planting in late 2022.<sup>120</sup> Projected spending of the Taliban in the 2022-23 budget dedicates still more than 50% to the military and security apparatus (US\$700 million for Mullah Yaqub's Ministry of Defense, US\$540 million for Sirajuddin Haqqani's Ministry of Interior and Abdulhaqq Wassiq's Intelligence, as well a substantive part of the US\$450 million for education, religion and culture now goes to the Vice & Virtue Police). The Taliban devote US\$51 million for Health, relying almost entirely for the international community to fund this sector.

## Taliban Judiciary

During the past two decades before taking power in the country, there were Taliban courts who operated in seven regions and 34 provinces and were an important tool for the Taliban to gain followers in the rural parts of Afghanistan.<sup>121</sup> These courts provided low-cost swift justice, albeit often harsh and immediately enforced by Taliban gunmen. The provision of both public good and public bad was seen as a comparative advantage towards the dysfunctional judicial apparatus of the Islamic Republic of Afghanistan.<sup>122</sup> In 2007, the Taliban created a first Judicial Committee with 20 judges, and subsequently

deployed judges to the field.<sup>123</sup> Most of the higher echelons were in Pakistan. After August 2021, the structure migrated to Afghanistan and took up office in captured police stations and local administrative centers. The Amir al-Mu'minin clearly oversees and influences the judiciary.<sup>124</sup> The judiciary is headed by Mawlawi Abdul Hakim Haqqani (Ishaqzay Pash-tun from Kandahar), author of a rare ideological tract mentioned above, and who has continuously functioned as Amir al-Mu'minin Hibatullah's closest confidant and participated in negotiations in Doha, Qatar.<sup>125</sup>

Besides Abdul Hakim Haqqani at the helm of the Supreme Court, other influential Taliban leaders are his deputy Muhammad Qasem (Turkmen from Faryab), Mawlawi Abdul Malek, and Shaykh Mawlawi Khayro Khan. Shaykh Muhammad Sharif was appointed as President over the Cassation Court. The military court in charge of any crimes involving personnel from the Ministry of Defense, the Ministry of Interior and the General Directorate of Intelligence is headed by Mawlawi Ubaydullah with two attached judges. However, this court is also involved in sentencing journalists who criticize the "Emirate."<sup>126</sup> Appointments to courts on the regional and provincial level were made in December 2021 and it appears that the process was completed in May 2022.<sup>127</sup> After initially abolishing the Attorney-General's Office, a new position of a Public Prosecutor has been created and was filled with Mawlawi Shamsuddin Sharafat.<sup>128</sup>

However, overall, the use of prosecutors in court proceedings has been formally ended in August 2022. Taliban judges regularly function as investigator, prosecutors, and adjudicators,<sup>129</sup> violating fundamental due process principles when delivering verdicts. While the Taliban insurgency system with a limited presence in Afghanistan required relatively few judges, the recent capture of the state and therefore vastly increased need for administrative personnel in the judiciary, including judges will test the capacity to maintain the previous homogeneity in the selection process.<sup>130</sup>



## Conclusion

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The Taliban leaders who returned to power in 2021 are, to a large extent, the same who lost power in December 2001. As a consequence, a majority of the ministers and other senior leaders continue to be on the United Nations sanctions list that was initially compiled in February-March 2001. At the same time, the “Emirate” has retained and exploits the highly centralized administrative structure which the Islamic Republic of Afghanistan had developed. This administrative framework has only been slightly modified to allow the setting of ideological signals by the Taliban, most notably reducing women to a status of second-class citizens. In difference to the Republic, the cabinet is not a decision forum, but rather the place for consolidation of proposals to be forwarded to the absolute monarch in Kandahar, the supreme leader of the Taliban. In the judicial sector, the return of “Republican” institutions, such as the Public Prosecutor might lead to the Taliban fear that they enter an Ibn Khaldunian cycle.<sup>131</sup> The continuing shuffling of officials and the personalization of power with the Amir al-Mu’minin are likely countermeasures to ward off perceived dangers of institutionalization.

There are no signs or plans by the Taliban regime for the integration of non-Taliban, women, or individuals who received a formal education in their administrative or power structure. Ethnic representation is virtually non-existent with the overwhelming majority of posts held by Pashtuns. This is likely the most exclusive government of Afghanistan’s history. Even the first Taliban regime was more diverse as at that time they relied on some mujahidin commanders who had joined them from their previous factions. This is no longer the case, and very few local commanders formerly loyal to the Republic who joined the Taliban have found a place within the system, which has become more homogenous as a result. The commitment to preserve his monopoly on power has been reaffirmed in speeches by Mullah Hibatullah on the 1<sup>st</sup> of July 2022 in Kabul and the 18<sup>th</sup> of August 2022 in Kandahar, who pledged that “if necessary, we will fight America again.”

# ANNEX:

## Taliban Officials as of October 2022

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*Supreme Leader* "Amir al-Mu'minin" Hibatullah Akhundzada (Pashtun from Kandahar)

*Supreme Judge* Abdul Hakim Haqqani (Pashtun from Kandahar)

### Kabul-based Cabinet Directorate

*Prime Minister* Mullah Hasan Akhund (Pashtun from Kandahar)

*Deputy Prime Minister* Mullah Abdul Ghani Baradar (Pashtun from Kandahar)

*Deputy Prime Minister* Mullah Abdul Kabir (Pashtun from Baghlan)

*Deputy Prime Minister* Abdul Salam Hanafi (Uzbek from Faryab)

### List of "Acting Ministers" and Director Generals

*Agriculture, Irrigation and Livestock* Mawlawi Abdul Rahman Rashid (Uzbek from Faryab)

*Borders and Tribal Affairs* Mullah Nurullah Nuri<sup>132</sup> (Pashtun from Zabul)

*Trade* Hajji Nuruddin Azizi (Tajik from Panjsher)

### Communication & Information

*Technology* Mawlawi Najibullah Haqqani<sup>133</sup> (Pashtun from Kunar)

*Defense* Mullah Muhammad Ya'qub Mujahid – son of previous Amir al Mu'minin  
Mullah Omar<sup>134</sup> (Pashtun from Kandahar)

*Economy* Qari Din Muhammad Hanif<sup>135</sup> (Uzbek from Badakhshan)

*Education* Habibullah Agha (Pashtun from Kandahar), formerly the head of the ulama council of Kandahar Province, replaced the previous incumbent Mawlawi Nurullah Munir (Pashtun from Paktya) on the 20th of September 2022. Munir had ordered in mid-September 2021 and again in March 2022 an order instructing the opening of all schools. This later

was clarified not to apply to higher girls' schools following a meeting in Kandahar under the chairmanship of Hibatullah. Munir was appointed to head the Taliban "Dar al-Ifta" – a newly created institution mandated to coordinate the issuance of religious expert opinions (fatwas)

<i>Finance</i>	Mawlawi Hidayatullah Badri a.k.a. Gul Agha Ishakzai (Pashtun from Kandahar), also designated as major narcotics trafficker by the United States
<i>Foreign Affairs</i>	Mullah Amir Khan Mottaqi (Pashtun from Kandahar)
<i>Hajj and Religious Affairs</i>	Mawlawi Nur Muhammad Saqeb (Pashtun from Kandahar)
<i>Higher Education</i>	Mawlawi Nida Muhammad Nadim (Pashtun from Kandahar), served previously as Governor for Kabul Province as well as Governor and Police Chief for Nangarhar province from August 2021 onwards. Prior to the fall of the Republic, Nadim had been in charge for the Taliban Intelligence Commission in East Afghanistan. On the 17th of October 2022, Nadim replaced Abdul Baqi Haqqani a.k.a. Basir (Pashtun from Nangarhar), financial advisor to the Haqqani Network, who had assumed office in September 2021 with a strong statement against secular education. He visited Pakistan and Turkey in June 2022. He apparently was also seen as insufficiently stringent against modern education after accepting on the 17th of October a honorary doctorate from Nangarhar University
<i>Information and Culture</i>	Mullah Khairullah Khairkhwah <sup>136</sup> (Pashtun from Kandahar)
<i>Interior</i>	Sirajuddin Haqqani <sup>137</sup> (Pashtun from Khost, likely born in North Waziristan, Pakistan)
<i>Justice</i>	Abdul Hakim Shara'i (Pashtun from Kandahar)
<i>Labor and Social Affairs</i>	Saranwal Abdul Wali (Pashtun from Kandahar)
<i>Mines and Petroleum</i>	Mawlawi Shahabuddin Dilawar <sup>138</sup> (Pashtun from Logar)
<i>Public Health</i>	Dr. Qalandar Ibad (Pashtun from Shindand District, Herat)
<i>Public Works</i>	Abdul Manan Omari – brother of previous Amir al-Mu'minin Mullah Omar (Pashtun from Kandahar)
<i>Returnees and Refugees</i>	Hajji Khalil Rahman Haqqani <sup>139</sup> (Pashtun from Khost)
<i>Rural Rehabilitation and Development</i>	Mullah Muhammad Yunus Akhundzada (Pashtun from Kandahar)



<i>Martyrs and Disabled Affairs</i>	Mullah Abdul Majid Akhund (Pashtun)
<i>Transport and Civil Aviation</i>	Mullah Hamidullah Akhundzada <sup>140</sup> (Pashtun from Kandahar or Helmand)
<i>Urban Development and Land</i>	Mullah Hamdullah Nu'mani <sup>141</sup> (Pashtun from Ghazni)
<i>Promotion of Virtue and the Eradication of Vice</i>	Shaykh Muhammad Khaled Hanafi (Pashtun from Nuristan)
<i>Power and Energy</i>	Mullah Abdul Latif Mansur <sup>142</sup> (Pashtun from Paktya)

## “Independent Offices”

<i>Administrative Affairs Office</i>	Mawlawi Ahmad Jan Ahmadi
<i>Director General for Intelligence</i>	Abdul Haq Wassiq <sup>143</sup> , deputies Mulla Taj Mir Jawad, Mulla Rahmatullah Najib a.k.a. Najibullah, Chief of Staff Mawlawi Abdullah
<i>Attorney General</i>	Mawlawi Sharafuddin Shari'ati, deputy is Mawlawi Shah Muhammad Shahed
<i>Academy of Sciences</i>	Shaykh Fariududdin Mahmud
<i>Afghanistan Atomic Energy High Commission</i>	Engineer Najiubullah
<i>Afghanistan National Environment Protection Directorate</i>	Dr. Zainul Abedin Abed
<i>Afghanistan National Statistics, Information Authority</i>	Dr. Muhammad Faqir
<i>Afghanistan/National Olympic Committee</i>	Mullah Nazar Muhammad Mutma'en (well-known pro-Taliban publicist during the Republic)
<i>Afghanistan Nation Procurement Authority</i>	Mawlawi Hamdullah Zahed, deputy Shaykh Abd al-Rahim
<i>Afghanistan Red Crescent Society</i>	Mawlawi Mati al-Haqq (son of former faction leader Yunis Khales), deputy Mulla Nooruddin Turabi <sup>144</sup>
<i>Afghanistan Central Bank (Da Afghanistan Bank)</i>	Mawlawi Muhammad Idris, deputies are Noor Ahmad Agha a.k.a. Hajji Ahmad Zia Agha <sup>145</sup> and Mawlawi Abdul Qadir Ahmad, a.k.a. Abdul Qadeer Basir Abdul Baseer, a.k.a. “Abdul Qadir Haqqani” <sup>146</sup> with 100% owned subsidiary Bank-i Milli Afghanistan under Dr. Muhammad Shaker Jalali, who holds a doctorate in Islamic Banking from Qatar.

*Afghanistan Electricity Company* Mulla Muhammad Isa Akhund<sup>147</sup> and Commercial Director Mawlawi Abdul Rahman Zahid<sup>148</sup>

*General Directorate of Prisons' Affairs* Mawlawi Muhammad Yusuf Mistari

*Independent Administrative Reform and Civil Service Commission* Mawlawi Abd al-Hanan Arifullah, appointed in March 2022

*Independent Civil Aviation Authority* Mawlawi Hamidullah Akhundzada (same as Minister for Civil Aviation and Transport above)<sup>149</sup>

*University Competitive Examination Authority* Abd al-Baqi Haqqani, former Minister of Higher Education up to September 2022<sup>150</sup>

*Disaster Management* Mullah Abbas Akhund<sup>151</sup>

*Supreme Audit Office* Shaykh Sayyid Rasul

## Provincial Governors

*Badakhshan* Amanuddin Mansoor (Tajik from Badakhshan), former Taliban Air Force Commander, replaced Abdul Ghani Fa'iq (Tajik from Badakhshan), who had been in charge since November 2021 and was appointed as Deputy Minister for Administration and Finance to the Ministry of Justice, on the 6<sup>th</sup> of October 2022

*Badghis* Haji Mohammad Yasir Akhundzadah (Pashtun), appointed April 2022

*Baghlan* Mawlawi Hizbullah (Pashtun), appointed April 2022, replacing Qari Bakhtyar (Pashtun from Baghlan) who held the position since September 2021

*Balkh* Daud Muzamil (Pashtun from Helmand), who previously served as First Deputy Minister of Defense, replaced Mawlawi Qudratullah Abu Hamza (Pashtun from Balkh), who held the position since the 31<sup>st</sup> of August 2021 and previously served as shadow governor, on the 6<sup>th</sup> of October 2022; Abu Hamza was moved to Zabul as governor

*Bamyan* Abdullah Sarhadi (Pashtun from Zabul)

*Day Kundi* Haji Ubaydullah (Pashtun from Farah), he had served as governor of Zabul until late October 2021

*Farah* Mawlawi Hidayatullah Muhajir (Tajik), appointed April 2022

<i>Faryab</i>	Mawlawi Muhammad Shu'ayb Risalat (Turkmen), previously Governor of Jawzjan, replaced Qari Hafizullah (Pashtun), who in turn had replaced in April 2022 Mawlawi Nik Mohammad Huzaifa (Tajik from Ghor), on the 6 <sup>th</sup> of October 2022
<i>Ghazni</i>	Muhammad Ishaq Akhundzada Jalalzay <sup>152</sup> (Pashtun from Ghazni), appointed in November 2021
<i>Ghor</i>	Mawlawi Ahmad Shah Din Dost (Tajik from Ghor), appointed November 2021
<i>Helmand</i>	Haji Mawlawi Abdul Ahad Talib (Pashtun from Helmand) – was scheduled by Amir al-Mu'minin to be moved in April 2022 from Helmand to Herat and to be replaced by Kandahar governor Wafa. This move was announced officially, but not carried out
<i>Herat</i>	Shaykh Nur Ahmad Islamjar (Pashtun from Herat), appointed in in November 2021 instead of Mawlawi Abdul Qayyum Rohani
<i>Jawzjan</i>	Qari Ismail Rasikh (Uzbek or Turkmen from Jawzjan), first was appointed in March/April 2022 as Governor of Takhar, then moved on the 21 <sup>st</sup> of September 2022 to Jawzjan as Police Chief, and on the 6 <sup>th</sup> of October, replaced governor Shu'ayb Risalat (Turkmen) who moved to Faryab
<i>Kabul</i>	Shaykh (sometimes Mawlawi) Muhammad Qasem Khaled, former deputy of the Ministry of Borders, and from the 21 <sup>st</sup> of September 2021 up to April 2022 serving as Governor Kunar, replaced Shaykh Neda Mohammad (Pashtun from Kandahar) who in September 2022 was promoted to Minister of Higher Education. Neda had been appointed February 2022, previously Governor of Nangarhar, replaced Qari Baryal, who was moved to Kapisa
<i>Kandahar</i>	Mawlawi Muhammad Yusuf Wafa (Pashtun from Kandahar); in April 2022, he was appointed by the Amir al-Mu'minin in a shuffle to move to Helmand. This did not materialize, and likely his strong local support base among the Nurzay tribe of Spin Boldak had him remain in place
<i>Kapisa</i>	Qari Ehsanullah Baryal (Pashtun from Kapisa), appointed February 2022, previously served as Chief of Staff for the Kabul Central Corps in October 2021, then from November 2021 on served as Governor of Kabul. Had served as shadow governor for the Taliban in Kapisa.
<i>Khost</i>	Bismillah Akhund (Pashtun from Zabul) replaced Mawlawi Mohammad Nabi Omari (Pashtun from Khost) on the 6 <sup>th</sup> of October 2022. Nabi Omari was appointed as Principal Deputy Minister of Interior



<i>Kunar</i>	Mawlavi Ahmad Taha (Pashtun from Paktya), replaced in April 2022 Muhammad Qasem Khaled, who in September 2021 replaced Muhammad Usman Turabi, who took charge of the province in August 2022
<i>Kunduz</i>	Mawlawi Nesar Ahmad (Pashtun)
<i>Laghman</i>	Qari Zayn al-Abedin Abed (Pashtun), in place since November 2021
<i>Logar</i>	Mawlavi Inayatullah (Pashtun), appointed March 2022
<i>Maydan Wardak</i>	Muhammad Amin Jan Kochay (Pashtun), appointed November 2021
<i>Nangarhar</i>	Haji Gul Muhammad a.k.a. Haji Mullah Mohammad Na'im Barich <sup>153</sup> (Pashtun from Helmand), appointed February 2022 following his participation in the Taliban visit to Tehran, Iran
<i>Nimroz</i>	Mullah Najibullah Rafi (Pashtun), in place since November 2021
<i>Nuristan</i>	Mawlavi Mohammad Agha (Nuristani with a 'Sayyid' lineage from Pashtun areas in Logar)
<i>Paktika</i>	Abdullah Mokhtar (Pashtun), in place since November 2021
<i>Paktya</i>	Haji Mullah Muhammad Khan Da'wat (Pashtun) replaced the incumbent Mohammad Ali Jan Ahmad (Pashtun), who was appointed as governor in Uruzgan, on the 21 <sup>st</sup> of August 2022
<i>Panjsher</i>	Mawlana Muhammad Muhsin Hashimi (Pashtun from Khost), former Deputy Minister of Interior Affairs replaced Mawlavi Qudratullah (Tajik from Panjsher), who was in this position since September 2021, on the 26 <sup>th</sup> of September 2022; the province was the last to fall to the Taliban around the 4 <sup>th</sup> to the 6 <sup>th</sup> of September 2021 and Hashemi was replaced in his previous position as deputy minister by the Khost governor Nabi Omari on the 6 <sup>th</sup> of October 2022. Muhammad Muhsin Hashimi had served previously as deputy chief intelligence for the Taliban movement in 2021 and prior to that as shadow governor for Baghlan in 2020 and prior to 2017 in Takhar <sup>154</sup>
<i>Parwan</i>	Mawlavi Ubaydullah Amin (Pashtun), appointed February 2022
<i>Samangan</i>	Abdul Ahad Fazli (Pashtun from Helmand), served as Helmand's provincial police chief since September 2021, and on 6 October, replaced previous Governor Mawlawi Abdul Rahman Kunduzi (Pashtun from Kunduz), who was appointed as new deputy governor in Helmand, with the former deputy governor of Helmand becoming the police chief

<i>Sari Pul</i>	Muhammad Yaqoub a.k.a. Abdul Rahman Aka (Uzbek from Sari Pul), appointed in September 2021, formerly Red Unit leader for Sari Pul
<i>Takhar</i>	Mawlawi Zia-ul-Rahman Madani (Tajik from Takhar), a former member of the Taliban Political Commission and Doha Office <sup>155</sup> replaced the previous incumbent Qari Ismail Rasikh (Turkmen or Uzbek from Jawzjan), who had been appointed in March or April 2022 and moved on to Jawzjan as governor, on the 6 <sup>th</sup> of October 2022. He in turn had replaced Mawlawi Nuruddin Umayr, who, in March 2022, joined the central government in Kabul as Deputy Minister of Finance and Administration at Ministry of Public Works
<i>Uruzgan</i>	Mohammad Ali Jan Ahmad (Pashtun), former governor of Paktya province, swapped position on the 21 <sup>st</sup> of August 2022 with Haji Mullah Muhammad Khan Da'wat (Pashtun), who had been governor in Uruzgan since November 2021
<i>Zabul</i>	Bismillah Abdullah (Pashtun), appointed on the 6 <sup>th</sup> of October 2022 as Governor to Khost, replaced by Balkh Governor Abu Hamza

## Ministry of Defense Overview

<i>Minister of Defense</i>	Mawlawi Muhammad Ya'qub Mujahid (Pashtun from Kandahar)
<i>First Deputy</i>	Mullah Muhammad Fazel Mazlum <sup>156</sup> (Pashtun from Kandahar)
<i>Second Deputy</i>	Mullah Abdul Qayyum Zaker (Pashtun from Helmand), appointed in August as special commander for Andarab and Panjsher counter-insurgency operation. Allegedly wounded around the 16 <sup>th</sup> of September 2022. <sup>157</sup>
<i>Deputy Intelligence</i>	Mullah Shirin (Pashtun from Kandahar)
<i>Deputy Planning &amp; Policy</i>	Qari Salahuddin Ayyub (Uzbek from Faryab), replaced the previous incumbent Mawlawi Muhammad Qasem Farid, who was appointed as Deputy Minister of Public Works, on the 4 <sup>th</sup> of March 2022
<i>Deputy Technology &amp; Logistics</i>	Mawlawi Ataullah (Uzbek from Faryab)
<i>Chief of the Army Staff</i>	Mawlawi Fasih al-Din (Tajik from Badakhshan)
<i>Deputy Chief of the Army Staff</i>	Haji Mali Khan (Pashtun from Khost)
<i>Chef de Cabinet of the Chief of Army Staff,</i>	Shabir Ahmad Osmani (Pashtun from Kandahar)

*Director General for Human Personnel* Hafez Abdul Majid (Pashtun from Kandahar)

*Director General for the Airforce* Mawlawi Amanuddin Mansur (Tajik from Badakhshan)

*Director General Intelligence* Mullah Muhammad Ali Akhund (Pashtun from Kandahar)

*Spokesman* Qari Inayataullah Khwarazmai (Uzbek)

## Corps Commanders

*201 Khalid Bin Walid (Laghman)* Abu Dujana (likely Pashtun)

*202 Mansuri Lashkar (Paktya)* Qari Muhammad Ayub (Pashtun from Kandahar), and a member of the Haqqani Network

*205 al-Badr (Kandahar)* Mullah Mihrallah Hammad (Pashtun)

*215 al-Azam (Helmand)* Mullah Sharaf al-Din Taqi (Pashtun)

*217 Omari Lashkar (Kunduz)* Mullah Rahmatullah Muhammad (Pashtun)

*207 al-Faruq (Herat)* Mawlawi Muhammad Zarif Muzaffar (Pashtun)

*209 al-Fath (Balkh)* Amir Khan Haqqani (Pashtun)

*111 Capital Division (Kabul)* Mullah Hajji Qadel (Pashtun)

*313 Badri Lashkar (Kabul)* Mawlawi Hamidullah (Pashtun)

*Mobile Brigade (Kabul)* Mullah Muhammad Isa Yasin (Pashtun)



# THE TALIBAN TAKEOVER OF AFGHANISTAN: THE HAQQANI NETWORK AND AL-QAEDA

RAHMATULLAH NABIL

## The History and Ascent of the Haqqani Network

Prior to the fall of the Ghani-led Afghan government in August 2021, the Haqqani Network (HN), a Sunni Islamist militant organization, operated in the Southeastern region of Afghanistan and the Northwestern Federally Administered Tribal Areas in Pakistan. Since August 2021, the HN has played a major role in the security, intelligence, and finance sectors of the Taliban regime currently operating out of Kabul.

The HN was founded by Mujahideen commander Jalaluddin Haqqani<sup>158</sup> in the late 1970s, and the organization rose to prominence in the anti-Soviet war in the 1980s. Jalaluddin is a graduate of the Darul Uloom Haqqania in Akora Khattak, Pakistan. He spoke Arabic fluently, and therefore was able to easily communicate with the many Arab fighters that flocked to the conflict in Afghanistan. Jalaluddin was a member of the Zadran tribe, and when the anti-Soviet war began, he joined the Mujahideen faction led by Yunis Khalis, the same faction with whom Osama Bin Laden and Arab volunteers linked with him formed a close bond. The Khalis faction had two key Deputies – Jalaluddin was one Deputy and the other was Haji Younous Khogiani.

As Deputy of the Khalis faction, Jalaluddin served as the HN's leader until his son, Sirajuddin Haqqani, and several of his close relatives assumed command of the group in the post-2001 Afghan war. In

2016, Sirajuddin was named Deputy to the newly appointed Afghan Taliban leader, Mullah Haibatullah Akhundzada.<sup>159</sup> Sirajuddin is currently the Acting Minister of Interior, and several of his close relatives and other members of the HN also have been appointed to key Cabinet posts and senior positions within the Taliban regime. These appointments, in essence, provide the HN with significant control over provincial appointments as well as over the security and intelligence sector, the finance sector, the health sector, education, and refugee affairs. This is in stark contrast to the role the HN played in the first Taliban regime that ruled Kabul from 1996-2001, whereby Jalaluddin Haqqani was appointed the Minister for Border and Tribal Affairs, and no other members of the Haqqani family were appointed to cabinet posts.

The evolution of the HN from a small tribal force to a major terror network, and now perhaps the most powerful faction with the Taliban government, has spanned several decades. Over time the HN shifted its organizational approaches and tactics to expand its influence. At every opportunity, the HN has formed and built relationships on both sides of the Afghanistan-Pakistan border to strengthen their safe havens; fortified their links to the Pakistani military, thereby becoming the Pakistani Military's key proxy for expanding political campaigns of brutal violence inside Afghanistan;

and has bolstered their own alliances with over a dozen terror groups with local, regional, and international agendas, groups that are listed on the US State Department Foreign Terrorist Organizations (FTO).<sup>160</sup> Further, given the available information, it can be stated with confidence that the HN also developed an alliance with the inner circle of President Ashraf Ghani, particularly during the 2014 Afghan elections. That alliance continued at least

through the 15<sup>th</sup> of August 2021 – the day Ashraf Ghani fled from Afghanistan.

This chapter will explore these facets of the development, functioning and strategic alliances of HN, based on publicly available information and documents as well as the professional experience of the author of the chapter in leading roles in the security apparatus of the Islamic Republic of Afghanistan.

## The HN and PR Ploys Over Their Links to Terror Groups

In their current reincarnation as Ministers and senior officials within the Taliban regime, as well as in their role as Taliban peace negotiators in Doha, the HN is engaging in a charm offensive with Western and UN officials by depicting themselves as the moderate wing of the Taliban. Sirajuddin Haqqani even published an op-ed in the New York Times in February 2020, depicting himself as a man of peace, an advocate for women's rights, and a believer in a broad-based, inclusive government in Afghanistan.<sup>161</sup> In the op-ed, Sirajuddin asserts that he and his associates in the Taliban movement had been innocent bystanders that somehow became targets of US aggression. As such, they are simply victims of a vengeful campaign by the US and its allies, and they are merely defending themselves. Their cause is just; their motives are pure; and their actions are legitimate.<sup>162</sup>

As much as the HN would like to now engage in revisionist history, the facts remain. Sirajuddin Haqqani contends that since none of the 19 hijackers in the 11<sup>th</sup> of September 2001 attacks were Afghan citizens, the Taliban should be absolved of any and all responsibility for the 9/11 terrorist attack by al-Qaeda on the United States. Sirajuddin willfully neglects to mention the HN's long-standing relationship with al-Qaeda that began already under his father Jalaluddin Haqqani and the tightening of those bonds over the years. The fact that the leader of al-Qaeda Ayman al-Zawahiri was killed in Kabul on the 31<sup>st</sup>

of July 2022 in a house, reportedly belonging to the HN<sup>163</sup> highlighted once again this unbroken bond. To this day, both Sirajuddin and senior members of the Taliban refuse to publicly denounce al-Qaeda. Public denouncement of al-Qaeda is the lowest bar, set by the international community, by which the Taliban and the HN can show their willingness to sever their ties with terror groups.

Moreover, over the last two decades, as documented by official reports of the United Nations,<sup>164</sup> the HN has continued to kidnap Afghans and foreigners, willfully target schools, mosques, hospitals, restaurants, hotels, public gatherings, media outlets, and other civilian infrastructure, thereby reflecting their depraved view towards the sanctity of human life. These decades of attacks caused injury or death to thousands of Afghans. It is important that these actions of the HN are kept in mind as foreign dignitaries now meet and negotiate with the members of the HN in Kabul and other capitals around the world.

In seeking to draw conclusions about Sirajuddin's current motives and intentions, it is important to emphasize once again that it is the facts on the ground that should determine our views and not an op-ed in the New York Times ghost-written by someone well-versed in academic jargon and western political nuances (Sirajuddin does not speak English).

A test of Sirajuddin's sincerity towards moderation

is not in the rhetoric he may express in a newspaper or in meetings with Western officials but in his verifiable actions condemning terror groups and renouncing violence. Sirajuddin's actions have, in fact, been contrary to those standards. He has not apologized for the violence he perpetrated against thousands of innocent Afghans via car bombings and suicide bombings, but instead Sirajuddin has held ceremonies honoring and glorifying suicide bombers and, via the Taliban regime, has provided cash and land to those bombers' families.<sup>165</sup> Even further, Sirajuddin in a speech in Kandahar has publicly bragged about sending 1,050 suicide bombers for operations inside Afghanistan over the past two decades, and has stated that the HN will continue to maintain a suicide Brigade for future operations. In an official ceremony in Kabul on the 19<sup>th</sup> of October 2021, Sirajuddin honored the families of suicide bombers and awarded them cash and promised to give each family a plot of land.<sup>166</sup>

Sirajuddin, as the leader of one of the most lethal terror organizations in South Asia over the past two decades, has admitted to the attack on the Serena hotel,<sup>167</sup> and he is responsible for the 2017 attack on Zangaq Square near the German embassy that killed over 150 and injured several hundred people.<sup>168</sup> Sirajuddin also is responsible for the 2011 attack against the US Embassy and NATO headquarters,

as well as many other attacks against Western interests inside Afghanistan. The HN has kidnapped a number of Western citizens and also previously held American Mark Frerichs hostage.<sup>169</sup>

Meanwhile, the HN has continued with its carefully crafted PR strategy; in a recent, lengthy interview with CNN's Christian Amanpour, Sirajuddin Haqqani attempted to depict himself as a champion for Afghan women's right to work outside the home.<sup>170</sup> If one follows Sirajuddin's logic and assertions to their conclusion, and if the HN genuinely is an advocate for Afghan women, then it begs the question as to why, under the current Taliban regime and its powerful HN faction in Kabul, the rights of Afghan women continue to significantly deteriorate? Either the HN has little to no influence in Kabul or their assertions of being champions for women's rights are merely a ploy to get the West to remove sanctions and allow international aid to flow to the sectors controlled by the HN. It is also important to note that despite the international and United Nations sanctions against the HN, the United Nations pays a generous salary to Sirajuddin's police force to ensure the protection of United Nations facilities and compounds.<sup>171</sup> Additionally, the HN-controlled Ministries, such as the Ministry for Refugees, have received direct funding from China, Afghanistan's neighbors, and the Gulf States.

## The HN Does Locally, Works Regionally, and Thinks Globally

Some analysts contend that because there has been no attack by the Afghan Taliban or the HN against Western citizens and interests outside Afghanistan, that groups such as the HN only have local agendas that do not extend beyond Afghanistan. These assumptions ignore several key realities and relationships that have been forged over decades. The HN currently provides patronage and protection to groups that have regional agendas such as the Tehrik-e Taliban Pakistan (TTP), Eastern Turkistan Islamic Movement (ETIM), Jamaatul Ansarallah,

Kateba Imam Bokhari, Lashkar e Taiba, and Lashkar Jhangawai.<sup>172</sup> These relationships go beyond a tactical alliance as the groups, who have fought together for years from the same trenches, and consider themselves "brothers in faith" that share an ideological bond that goes beyond simply their collective battlefield scars.

Moreover, Sirajuddin's ambitions seems to have no bounds.<sup>173</sup> One of his favorite comments to make to his inner circle is that his grandfather defeated



the British in Afghanistan, his father defeated the Russians, he has now defeated the Americans, and his children will rule the region for years to come. Sirajuddin has three wives and 11 sons.

For those who have doubts about the linkages between the HN and al-Qaeda, a group that clearly has a global agenda, there is no greater example than the activities of Abdul Rauf Zakir. In 2008, the HN established an alliance with Zakir, a Commander in Northern Afghanistan an area that is outside the traditional base of support for the HN. Over time that alliance flourished to the point that Zakir became the chief of suicide operations

for HN.<sup>174</sup> He was targeted by the US and killed in a drone strike in October 2017 in Uzguria area of Khurram Agency in Pakistan.<sup>175</sup> In that same strike, although not a direct target, Hamza bin Laden, the heir apparent to Osama Bin Laden, was also killed, although his death was publicly confirmed until September 2019.<sup>176</sup> Until President Trump publicly announced that Hamza had been killed, it was not widely known that Hamza was under the protection of Zakir and was secretly accompanying him.<sup>177</sup> Just as Jalaluddin provided protection to AQ fighters in the 1990's, now his son Sirajuddin was doing the same for the next generation of AQ fighters.

## The HN Leadership



*From Left to Right: Badruddin, Sirajuddin, and Nasiruddin Haqqani*

**Sirajuddin Haqqani a.k.a. Khalifa (circa 1973 – present):** Sirajuddin, one of Jalaluddin's sons, serves as the current leader of the HN, and originally hailed from the Zadran tribe, a branch of Ghiljai Pashtun tribe. In 2015, Sirajuddin was appointed as a Deputy to the Afghan Taliban leader, and over the years he has presided over a shift toward a far more violent, politically ambitious, militant organization than that commanded by his father. In coordination with certain officials in the Ghani government, Sirajuddin's Network

entered Kabul prior to the 15<sup>th</sup> of August 2021, fall of the Afghan government and usurped key positions in the security and Intelligence sectors to become the de facto rulers of Kabul.<sup>178</sup> With the assistance of the Pakistanis, the HN and Sirajuddin were able to expand their influence within the Interim Taliban Cabinet that was announced in September 2021. The HN's increasing sphere of influence has created rifts with the Taliban from the Quetta Shura and Southern Afghanistan.

**Badruddin Haqqani (circa 1975 – 2012):** Badruddin, an older brother to Sirajuddin, served as his brother's key Deputy. He handled logistics and financial operations, including revenues from kidnappings and lucrative smuggling operations. Badruddin was killed in a drone strike in Pakistan in 2012.<sup>179</sup> In his honor, Sirajuddin named the most elite Taliban military unit as Badri.

**Nasiruddin Haqqani (circa 1970 – 2013):** Nasiruddin, a brother to Sirajuddin, served as a key financier and emissary for the HN, and he often traveled to Saudi Arabia and the Gulf to fundraise. He served as the HN's liaison to the Pakistani Taliban leadership, and represented the HN in the Quetta Shura

Taliban's efforts to set up an office in Doha for peace talks with the US. In 2013, he was killed by an unknown assailant in Islamabad, Pakistan.<sup>180</sup>

**Abdul Aziz Ahbasin/Aziz Haqqani (circa 1988 to present):** Abdul is a key HN commander in South-eastern Afghanistan, where he manages a training camp for foreign fighters. He has been responsible for facilitating the movement of weapons across the Afghanistan-Pakistan border.

**Khalil al-Rahman Haqqani (circa 1966 – present):** Khalil, an uncle to Sirajuddin, is currently the Minister for Refugees. Khalil has maintained close links to AQ for years, and he has traveled extensively on behalf of the HN to manage their vast financial empire in Afghanistan, Pakistan, and the Gulf. He entered Kabul prior to fall of the Ghani government and, in August 2021, declared himself the Chief of Security for Kabul.<sup>181</sup>

**Ibrahim Haqqani (circa 1958 – present):** Ibrahim, an uncle to Sirajuddin, is one of the earliest and most senior members of the HN. Ibrahim currently manages the HN's financial assets in Pakistan and the Gulf, resulting in a wide network of contacts within the business communities in those regions. Ibrahim strategically used these contacts to forge alliances on behalf of the HN, garnering the initial meeting between Ashraf Ghani and the HN in 2009. Ibrahim

currently maintains a close relationship with Hashmat Ghani, the brother of former President Ghani.

**Yahya Haqqani (circa 1982 - present):** Yahya, a brother-in-law to Sirajuddin, coordinates much of the HN's propaganda activities. He also serves as liaison on behalf of the HN to foreign fighters, including Uzbeks and Chechens. On occasion, he has served as a liaison to facilitate the movement AQ members in and out of Iran, and he appears to have relationships with the Iranian Quds forces.

**Anas Haqqani (circa 1994 – present):** Anas, step-brother to Sirajuddin, was a fundraiser and operational commander for the HN. He currently serves as an advisor to the Taliban regime.<sup>182</sup> Jalaluddin Haqqani's marriage to Anas's mother, a Yemeni who now reportedly lives in Murree, Islamabad, has given the HN diverse financial, recruiting, and media influence with Arab supporters.

**Taj Mir Jawad:** Current Deputy Director of the Taliban installed General Directorate of Intelligence (GDI)<sup>183</sup> has very close ties to AQ. He served as the Intelligence Director for Nangahar Province during the Taliban Government of the 1990's, where he developed close ties to the AQ fighters based in Nangahar, including close associates of Osama Bin Laden. In August 2021, Jawad facilitated the return of bin Laden's Chief Bodyguard Amin al Haq to the Tora Bora region.

## Terrorist Groups Linked to HN

### Al-Qaeda Central:

Total estimated number of fighters in Afghanistan between 300 to 400. Major areas of activity span 15 provinces that are primarily under the HN's control. Abdullah, the son of UBL, visited Afghanistan after the Taliban's takeover of Afghanistan. From the takeover of power of the Taliban in Afghanistan, until his death in July 2022 in Kabul, al-Qaeda leader

Ayman al-Zawahriri was increasingly active in issuing public statements, indicating his increased sense of operational security.

### Al-Qaeda Indian Subcontinent (AQIS):

Current leader is Osama Mahmood, a Pakistani citizen. Total estimated number of fighters are be-

tween 500 to 600. Major areas of activity include Ghazni, Zabul, Helmand, Nimroz, Paktika, and Badakhshan Provinces of Afghanistan. The majority of their fighters are from Bangladesh, Pakistan, India, and Afghanistan. Since the Taliban takeover, AQIS numbers have increased.

### **Islamic State-Khorasan Province (ISKP):**

Current leader is Sanaullah Ghafari a.k.a. Shahab al-Muhajir. ISKP was formed in Eastern Afghanistan under the leadership of Hafiz Saeed Orakzai, who previously was a senior commander of the TTP and had a close relationship with the HN in Waziristan area of Pakistan. Total number of fighters approximately 4000 to 5000, with over 1500 released from prison after the Taliban's 2021 takeover. Major areas of activities include the East, North, and Northeast of Afghanistan. Recruitment is primarily focused on former ANDSF and non-Pashtun populations. Pakistan's Inter-Services Intelligence (ISI) is encouraging the growth of LeT, Jaish e Mohammad, and ISKP, particularly in the East, to use those groups as a tool to pressure the Afghan Taliban to take action against the Pakistani Taliban (TTP). Ghafari is a former mid-level HN commander, he is one of several HN commanders that joined ISKP. The bonds between these two groups go beyond historical ties and it is much more akin to a strategic alliance that has continued and flourished over the years. A key indication is the fact that when the Taliban returned to power in August 2021, they released over 1500 ISKP fighters from jails. If the ISKP is such an avowed enemy of all Taliban factions, then it would defy logic as to why would the Taliban release all of them from Afghan jails.

Moreover, when the author was head of the Afghan Intelligence Service, we captured Aminullah Kochai, the Taliban's shadow governor for Logar Province, Kochai confessed to the NDS that at the instruction of the HN senior leadership based in

Waziristan, he had pledged *bayat* (allegiance) to the ISKP. He further stated that after ISKP was formed, other members of the HN were also instructed by the HN leadership to pledge *bayat* to ISKP. The picture on this strategic alliance between HN and ISKP became clearer from 2016 onwards when the HN claimed less and less responsibility for suicide attacks and IS-K claimed more and more responsibility for those attacks in Afghanistan. Especially after September 2018 when the US-Taliban talks in Doha begun. The HN and ISKP alliance provided the HN cover and plausible deniability as the HN's representatives sat across the table from the Americans to negotiate an agreement.

### **Eastern Turkistan Islamic Movement (ETIM) / Turkistan Islamic Party (TIP):**

Key leader – Haji Furqan. Total number of fighters approximately 700 to 800. Major area of activity is the Northeast of Afghanistan. Due to Chinese pressure, ETIM/TIP fighters have been relocated from Pakistan to Northeast of Afghanistan. This movement into Afghanistan was facilitated by Yahya Haqqani and Qari Zakir, and Yahya continues to be the main liaison on behalf of the HN to the ETIM. Last year the HN provided Afghan electronic IDs (Tazkiras), even in some cases Afghan passports, to many members of ETIM. All the new IDs were issued under false and contrived identities. Despite the many assurances given to China by the HN that they will reign in the ETIM, ETIM fighters continue to be active in Afghanistan and have freedom of movement. Each time the HN is confronted with some type of evidence of ETIM's presence in a particular part of Afghanistan, the HN response is to first relocate the ETIM members discreetly to another province, then conduct house searches or cleanup operations afterwards. As a result, the ETIM seems to be on the move more than other HN's foreign allies but they continue remain safe inside Afghanistan.

### **Tehrik-e Taliban Pakistan (TTP):**

Current Leader – Nour Wali Mehsood. Total number of fighters approximately 5,000 to 6,000 but numbers are increasing steadily. Major areas of activity are along the Durand Line and attacks inside Pakistan. Most fighters and their families live in camps under the patronage and protection of the HN. As a result, Sirajuddin Haqqani has mediated several rounds of negotiations between the TTP and Pakistani military officials, though no major breakthrough has occurred. However, the Pakistani military continues to rely on the HN to facilitate the dialogue between them and the TTP. It is important to note while the Pakistani military seeks various ways to pressure the HN on this issue, there are no signs of a breakup. The Pakistani military continue to count on the HN as their most trusted and effective ally within the Taliban in order to counter Indian influence in Afghanistan.

### **Kateba Imam Bokhari (KIB):**

Current leader – Delshad Dehqanov. Number of fighters is 100-150, with major areas of activity in the Northeast, Ghor and Badghis Provinces of Afghanistan. KIB is an offshoot of the Islamic Movement of Uzbekistan (IMU), and it currently works closely with Taliban.

### **Jamaatul Ansar:**

Total number of fighters approximately 500 to 600. Major area of activity is Northeast Afghanistan, with ties to groups in Tajikistan. This group played a major role in taking the Northern provinces for the Taliban. Qari Fasihuddin, the Chief of Staff for the Taliban Armed Forces, has close links to terror groups from Central Asia. Fasihuddin is an ethnic Tajik from Badakhshan Province. The current Afghan military opposition to the Taliban, the National Resistance, has its leaders based in Tajikistan, and recently have gained some momentum on the battlefield against the Taliban forces. Tajikistan maintains that they only

support the National Resistance morally. The HN has reacted with combining Jamaatul Ansar with Kateba Imam Bokhari to form a new group called Tehrik Taliban Tajikistan (TTT). The HN has increased its support to the TTT and a lot of its fighters are relocated to the Afghan-Tajik border areas in order to send a signal to the Tajikistan that they should cease any form of support to groups opposed to the Taliban.

### **Jindul Khalifa:**

Number of fighters is 100 to 150, comprised primarily of Kazakh fighters working closely with Taliban.

### **Islamic Jihad G:**

Current leader – Alam Beg Mohamadov. Estimated number of fighters is 1,100 to 1,200, with major areas of activity covering Baghlan, Badakhshan, Kunduz, and Samangan. Mostly Kyrgyz fighters, including female fighters.

### **Lashkar e Taiba (LeT), Jaish Mohammed, Lashkar Jahngawi:**

Pakistan military's proxy groups who have conducted attacks inside India. They are often protected by the Pakistani Military establishment. They have a large number of fighters, though of greater concern is the fact that many members have a brother or close relative in the lower and mid ranks of the Pakistan Army. Active in Afghanistan under the cover of IS-K, AQ, and the HN.

These structural relationships to regional and global terror networks, maintained by HN are highly problematic. Through their relationship with the HN, these groups are currently provided safe harbor in Afghanistan and therefore can regroup and reorganize. Unfortunately, this also means that any potential security and counterterrorism engagement with the Taliban must be approached with the utmost caution.



## The Unholy Alliance

As Afghanistan's former Intelligence Chief, I believe sufficient time has passed to publicly reveal some of my observations and analysis regarding the alliance formed between the HN and former President Ghani's inner circle. My tenure as Intelligence Chief spanned the final two years of the Karzai Administration and the first 15 months of the Ghani Administration. The views here are based on first-hand observations as well as my role as a keen observer of Afghanistan's unfolding history. In October 2014, the Coalition Forces arrested Hafiz Rasheed and Anas Haqqani, Sirajuddin's younger brother, at an airport while they awaited a connecting flight from Doha to Pakistan.

The Coalition Forces handed over both Anas and Rasheed to the Afghan authorities for detention and prosecution. When President Ghani heard news of the arrest, he was furious, and I initially was very confused by his reaction. A few weeks later, a clearer picture emerged when a Member of Parliament (MP) from Khost Province delivered a letter to former President Ghani from Sirajuddin Haqqani. The content of the letter expressed Sirajuddin's frustration and anger over the arrest of his brother, over Ghani not honoring their 2014 election deal, and over Ghani not fulfilling his promises to Sirajuddin.

I subsequently learned that Ghani first made contact with the HN by meeting with Ibrahim Haqqani in Kabul in 2009, while Ghani was a candidate for the Afghan Presidential election. The meeting was arranged by the MP Nazir Ahmadzai and by Haji Mohibullah, the brother of the former Afghan National Security Advisor Hamdullah Mohib. Haji Mohibullah is a businessman and the son of Younous Khogiani; these relationships are important as the alliance between Khogiani and the Haqqanis can be traced back to the 1980s when both Jalaluddin Haqqani and Younous Khogiani served as Deputies to Younous Khalis during the war against the Soviet Union.

During the second round of the 2014 Afghan Presidential election, the alliance between Ghani and the HN was advanced during a meeting in Dubai between Ghani and representatives of Sirajuddin. This alliance may have been motivated by tactical reasons, by ethnic solidarity, or a combination of both. Ghani agreed that, if elected, he would end night raids, release Taliban prisoners, and refuse to sign the Bilateral Security Agreement (BSA). In return, the HN would not attack polling stations in areas under HN control and influence in the East and South-East, which were the regions serving as the base of support for Ghani. The HN, instead, would increase attacks in areas considered to be the base of support for Abdullah Abdullah, Ghani's rival for the 2014 second round of elections.

Ghani became President in September 2014, and, within the same month, he signed the BSA with US. The BSA agreement, coupled with the October arrest of Sirajuddin's brother Anas, prompted Sirajuddin to write to Ghani. In November 2014, Hamed Gailani, an Afghan political figure with a history of close ties to the Pakistani establishment, began shuttling between Kabul and Islamabad in order to lobby for the quiet release of Anas from detention. Moreover, the Intelligence Services (NDS) learned that Gailani had made several visits to Anas with the assistance of then Afghan National Security Advisor. During one of his visits to Anas in Kabul, Gailani was accompanied by an unauthorized guest, Sher Khan Mangal, a senior member of the HN visiting from Pakistan. The capacity of the HN to extend their reach to the highest levels of the Afghan government was perplexing and disturbing. To keep Anas out of the HN's reach, the NDS was compelled to transfer Anas from Kabul to the detention facility in Bagram. Anas was prosecuted and sentenced to death, and subsequent appeals to appellate courts affirmed the decision of the lower court. In order for former President Ghani to avoid compliance with the Court's ruling, he, without approval from the Afghan Parliament, changed and removed the death penalty provisions from the criminal code of Afghanistan.

In 2019, Anas, along with two other senior members of the HN, was released in a prisoner exchange for two western professors from the American University of Afghanistan that were kidnapped in Kabul by the HN in 2016.

## The Unholy Alliance Compromised the Afghan Government

The Anas Haqqani episode proved that the HN had extended their reach into the highest levels of the Ghani-led government. In 2015, when former President Ghani, at the recommendation of the Pakistani Intelligence Services Chief (ISI), refused to allow my presence in their meetings, my concerns increased. The last straw for me was when Ghani, during several occasions in late 2015, rejected the NDS analysis and reporting about Pakistan, and instead gave credence to the reports and briefings provided to him by the Pakistani Generals. In December 2015, after 25 days of being refused a meeting with the President so that I could discuss my concerns about Pakistan and groups such as the HN, I publicly resigned my post as Afghanistan's Intelligence Chief.

In January of 2018, I traveled to Washington, DC to convey my concerns about the toxic politics emanating from Ghani's inner circle that were jeopardizing the US mission in Afghanistan. Ghani's polarizing politics had alienated many segments of Afghan Society and had significantly narrowed his base of support inside the country. Unfortunately, in Washington, DC, my views did not gain traction, as apparently Ghani had numerous advocates in Washington who overestimated his capacity as a leader and who were dismissive of the legitimate grievances that Afghans had against him. During this same visit to the US capitol, I raised concerns regarding the issues surrounding the relationship between the HN and Ghani during the 2014 Presidential election. While I visited Washington, Ghani learned of my discussions with US officials, and once again Ghani was furious with me. He did not want anyone to know he would cut a deal with an

organization that is designated as terror group in order to counter his domestic political opponents and stay in power at any cost.

Based on instructions from the Presidential Palace in January 2018, the Attorney General's Office (AGO) of the Directorate for Combating Crimes Against Domestic and External Security issued a travel ban against me returning to Afghanistan pending an "investigation." The letter delineating my travel ban was forwarded from the AGO to the Ministry of Interior in order to inform all airports and border posts about the travel ban. The AGO's letter was unequivocally a political act rather than a legal or investigative one. It was worded very vaguely regarding the allegations of wrongdoing, the letter failed to cite any evidence for the action, and the letter had no specific grounds named for probable cause to issue the letter.

I was compelled to delay my trip back to Kabul and raised the travel ban issue with contacts in DC and also via the Afghan media. Several weeks later, the AGO quietly withdrew the letter, and I returned to Afghanistan.

Later that year, I learned that senior aides to Ghani, Mohib and Salam Rahimi had reinitiated their back channel to the HN. Thus, it was not a surprise when, on the morning of the 15<sup>th</sup> of August 2021, Mohib publicly confirmed that he was in phone contact with Khalil Haqqani.<sup>184</sup> While one may speculate on the content of the call, there is no speculation needed about the results that occurred on the 15<sup>th</sup> of August 2021. As the Taliban forces knocked on Kabul's doorstep, a notional agreement was reached in Doha via the facilitation of senior Western diplomats, including the US Secretary of State. That agreement would have established a power-sharing arrangement with Ghani transferring power in two weeks to a new or interim government made up of Taliban and non-Taliban figures. In exchange, the Taliban would agree not to enter Kabul until the establishment of that new interim government.

Despite the assurance he provided to the US Secretary State in a phone call on the 14<sup>th</sup> of August 2021, Ghani seemed to have a different plan. In my view, by fleeing Kabul on the 15<sup>th</sup> of August 2021, Ghani deliberately sabotaged the power-sharing deal, and members of the HN who somehow were already in Kabul, moved to take over key institutions and become the rulers of Kabul. Instead of a 50-50 power-sharing deal, Ghani's actions transferred 100% of the power in Kabul to the Taliban. Interestingly, since the Taliban seized Kabul, they have not uttered one word of criticism towards Ghani. As the new rulers, within days the Taliban tweeted a video on social media that showed Hashmat Ghani, former President Ghani's brother, pledging *bayat* (allegiance) to Khalil Haqqani.<sup>185</sup> A few days later, when a number of Taliban soldiers from Urozgan and Kandahar area went into Ghani's private residence and confiscated his private vehicles,<sup>186</sup> it only took one phone call from Hashmat Ghani to his long-time ally, Ibrahim Haqqani, and the vehicles were returned immediately. It is no surprise that at the invitation of Hashmat Ghani, Ibrahim Haqqani now lives in Ashraf Ghani's sprawling private residence near Darul Aman Palace in Kabul.<sup>187</sup>

Unfortunately for many ordinary Afghans life is much different than the VIP treatment Hashmat Ghani has received in Kabul because of his relationship with a key leader of the HN. Evidence has

emerged from both Afghans and third parties that paint a starkly different picture to the one presented by the assurances and promises the Taliban and the HN have made to international community.<sup>188</sup> There are credible reports from neutral observers that indicate that, on a daily basis, the HN and the Taliban are directly involved in the arrest, torture, and summary execution of civil society activists and of former Afghan security members and officials.<sup>189</sup>

There is great cause for concern with the HN now in full control of the Taliban intelligence apparatus, airports, borders, police forces, the national passport office, as well as the majority of Afghanistan's provincial appointments. Member states of the United Nations Security Council have valid reasons to be alarmed by "Afghan Citizenship again being granted to foreign terrorists;"<sup>190</sup> the responsibility for issuing passport and ID cards resides jointly at the Ministry of Interior and Refugee Affairs, and both ministries are controlled by the HN. The current situation in Afghanistan requires much deeper scrutiny by the international community than it has received over the past year. Otherwise, the world may end up repeating the mistakes that caused us to neglect Afghanistan in the 1990's.

# DAESH IN AFGHANISTAN

KHALILULLAH SAFI

## Abstract

This article provides an overview of the Islamic State-Khorasan Province's (ISKP) activities from its emergence in 2014 until the withdrawal of NATO from Afghanistan, and thereafter in the Taliban-ruled Afghanistan.

The topics dealt with are:

- ISKP's relationship with the Taliban – particularly the Haqqani Network
- The current status of ISKP in Afghanistan
- ISKP's Relationship with al-Qaeda affiliates in Afghanistan
- ISKP's Relationship with the Tehrik-e-Taliban Pakistan (TTP)
- ISKP's regional and global ambitions
- Fighting and targeting prioritization

The article will analyze the similarities and differences between ISKP and other militant groups. This analysis will be used to examine whether ISKP is an external phenomenon or the product of prevalent militant groups within Afghanistan and the region.

The article concludes by indicating that ISKP intends to demonstrate, with its latest string of attacks, that the Taliban have not established a truly Islamic government in Afghanistan. It also indicates al-Qaeda's and ISKP's proximity to each other, the increasing cooperation between TTP and ISKP, and the reasons for the continuing willingness of the Taliban to harbor and protect both TTP as well as al-Qaeda in Afghanistan.

This chapter is based on information from open sources; information gleaned from documents of the National Directorate of Security (NDS),<sup>191</sup> which the author was able to review before leaving Afghanistan in August 2021; as well as interviews with a range of contacts in Afghanistan whose identities must remain confidential due to security concerns.

## ISKP's Relationship with the Taliban – Particularly the Haqqani Network

The Taliban's ideology stems from the principles of the Hanafi jurisprudence of Islam and its ultimate goal is to rule Afghanistan, while ISKP follows the Salafi ideology and has a global jihad vision. ISKP wants the entire Islamic world (Islamic Ummah) to be united as a single caliphate under a single ruler

(caliph). Islamic movements that adhere to this ideology are therefore often drawn to ISKP.

In 2014, IS began actively recruiting defectors from the Taliban, especially those with a Salafist ideology and those disgruntled with their leaders. IS sent



some people from Iraq and Syria to Afghanistan to help with the building of ISKP. IS core has done this only twice during the setup of new affiliates – once in Libya and once in Afghanistan. All other IS affiliates were existing groups that declared loyalty, and IS sent their support only after their oath was accepted. This demonstrates that, from the beginning IS saw its affiliates in Afghanistan as one of the core parts of the wider organization and different from other affiliates.<sup>192</sup>

On the 1<sup>st</sup> of July 2014, Abdul Rahim Muslim Dost became the first Afghan, as well as the first high-profile jihadist leader outside Iraq and Syria, to publicly declare allegiance to IS.<sup>193</sup> Dost's defection came two days after Baghdadi declared the establishment of an Islamic State. Before joining IS, Dost engaged in activities with al-Qaeda and the Taliban in 2005, after spending three years as a Guantanamo Bay detainee.

When he was a member of ISKP, Dost served as a key commander and recruiter, using pamphlets and graffiti to spread pro-IS messages throughout the Afghanistan-Pakistan region.<sup>194</sup> When ISKP established its leadership council, in January 2015, Dost was given a relatively low-ranking position. Dost left ISKP in October 2015, and publicly denounced the group's violent attacks against civilians in July 2016. Recently, he re-joined the Taliban.<sup>195</sup> He is a Salafi religious scholar, a journalist and author of the book on Guantanamo prison, "The Broken Chains." He was a senior member of the Jamat-ul-Dawa Afghanistan in the 1980s.

Another former Taliban official, Abdul Rauf Khadim, pledged allegiance to IS in October 2014.<sup>196</sup> He was a former corps commander of the Taliban in Herat and Kabul and deputy head of its military commission. He recruited followers in Helmand and Farah provinces, and he was appointed as the deputy emir for ISKP before being killed by a US drone strike in February 2015 in Helmand.<sup>197</sup>

These events prompted the then-Taliban leader, Akhtar Mohammad Mansour, to write an open let-

ter<sup>198</sup> (in June 2016) addressed to the IS leader, Abu Bakr al-Baghdadi, asking for the recruitment in Afghanistan to stop. In the letter, he argued that the war effort in Afghanistan should be led by the Taliban leadership alone. There was no positive response to the letter and eventually fighting broke out between the two groups in Nangarhar province. By June 2015, IS managed to seize territory in Afghanistan for the first time after driving the Taliban out of certain districts of Nangarhar.<sup>199</sup>

In 2015, ISKP began radio broadcasts in the Pash-to language in Nangarhar province, later adding content in Dari. The group was boosted in August 2015 when the Afghanistan-based militant group, the Islamic Movement of Uzbekistan (IMU), pledged allegiance to IS.<sup>200</sup> Following this pledge, clashes broke out between the Taliban and IMU in Zabul province, resulting in the IMU Uzbeks being massacred. The Taliban succeeded in dislodging IS from Farah province over the same period. In November 2019, ISKP was defeated in a battle in Nangarhar province.<sup>201</sup> Following the defeat, majority of its fighters fled to Kurum and Khyber tribal areas of Pakistan near the border areas of Nangarhar, and hundreds of its fighters were arrested by the Afghan government, and some fled to Kunar province where they already held three important valleys since 2016 – Dewagal, Mazar, and Shuraik. Eventually they managed to establish themselves in six strategic mountain valleys.<sup>202</sup>

The Taliban continued their military operation against ISKP and fierce fighting took place between them in Kunar. Due to a ceasefire reached (from March 2019 to March 2020) between the Taliban and the Afghan government forces in Kunar, the Taliban were able to move their fighters, weapons, and equipment from other provinces to Kunar to fight ISKP.<sup>203</sup> US airstrikes on the Taliban frontlines (frontlines against ISKP) weakened the Taliban's offensive against ISKP in Kunar. The airstrikes targeted mostly the Taliban because they were on the move as they carried out offensive attacks on ISKP and ISKP fighters were in defensive strongholds.

After the February 2020 US-Taliban Doha accord, the US stopped airstrikes against the Taliban, and ISKP came under heavy US airstrikes instead. After that, within three weeks the Taliban was able to defeat ISKP completely and shatter the remaining ISKP's stronghold in Kunar.<sup>204</sup> Most of the local ISKP fighters preferred to surrender to the Afghan government instead of the Taliban, fearing that they would be more harshly punished by the Taliban. The Taliban harassed many local Salafi religious leaders after the defeat of ISKP, accusing them of supporting and sheltering the group. Some of the fighters fled to Nangarhar, Kabul and northern Afghanistan.<sup>205</sup>

After the US-Taliban Doha accord, the Haqqani Network formally stopped its operations against NATO, but continued its hidden cooperation (such as supplying explosive materials, movement of ISKP militants from one area to another, and providing intelligence information) with ISKP at the mid-level, which helped ISKP to carry out successful attacks.<sup>206</sup>

According to transcripts and interrogation papers of ISKP's head Abu Omar Khorasani, from the NDS, which the author was able to review in January 2021, ISKP commander Salahuddin Rajab, was coordinating attacks with the Salafi cell (in the Haqqani Network) in Kabul. Rajab, is from the Paghman province of Kabul, he is a former member of the Haqqani Network, who joined ISKP in 2015 and has been serving as the deputy to Shahab al-Muhajir since November 2021.<sup>207</sup>

A point of contact of Shahab in Kabul, nicknamed Abu Harith, told the author in June 2021 that Shahab, through his previous relationship with the Haqqani Network, infiltrated the Haqqani network and recruited a Salafi cell that was previously active in the Haqqani Network. Most of the ISKP suicide and offensive operations in Kabul in 2020 and 2021 were coordinated by this cell.<sup>208</sup> For instance, an ISKP commander named Sanaullah from Deh-Sabz district of Kabul, who was accused of carrying out several attacks in Kabul including the one on a Sikh Gurdwara,<sup>209</sup> was an active member of this cell. On the 15<sup>th</sup> of August 2021, with the fall of Kabul, about

2000 ISKP detainees – including 400 foreign nationals released from the Kabul prisons – were brought to safety and reunited with their families with the help of members of this same cell.<sup>210</sup>

Through this cell, ISKP was able to infiltrate the Haqqani Network's operational capability. An ISKP member nicknamed Abu Bakr, helped to infiltrate a group of 10 ISKP members to Badri Lashkar 313, a special unit of the Haqqani Network, and later tried to infiltrate and recruit ISKP people into the Taliban intelligence department. He was arrested by the Taliban intelligence in December 2021 and, by interrogating him, the Taliban were able to identify and arrest several small ISKP groups.<sup>211</sup>

A second example is Atta-ur-Rahman, who led a targeted killing group of ISKP in Jalalabad. He faked his surrender to the Taliban intelligence in November 2021. Hundreds of Salafis, who were not members of ISKP, were arrested and killed by the Taliban based on his false and misleading information. In March 2022, he attacked a group of Taliban inside the intelligence office in Nangarhar, killing five intelligence employees. He was arrested by the Taliban in an armed clash in Jalalabad, in April 2022, and was then killed by the Taliban.<sup>212</sup>

ISKP holds deep enmity for the Taliban, calling them allies of the US, and considers them apostates and infidels. "They don't implement Islam and Sharia [the Islamic law system] properly but work for infidels," said Abu Ahmad, an active member of ISKP in Jalalabad, explaining why he fights against the Taliban.<sup>213</sup>

In a nutshell, the Taliban and the Haqqani Network do not have a relationship with ISKP at the leadership level. However, within the Haqqani Network, a significant number of members have Salafist religious views, some of whom have been recruited by the ISKP. The killing of many Salafis by the Taliban, in particular, since their takeover of power in Afghanistan,<sup>214</sup> is causing the Salafis to sympathize with ISKP and they could become a serious threat to the Haqqani Network and the Taliban in the future.

## The Current Status of ISKP in Afghanistan

ISKP is a combination of former members of the Taliban,<sup>215</sup> the Haqqani Network, and Hezb-e-Islami as well as foreign groups such as the TTP,<sup>216</sup> Lashkar-e-Jhangvi, IMU,<sup>217</sup> and people previously affiliated with al-Qaeda.<sup>218</sup>

**Former Structure<sup>219</sup>:** The ISKP “Central Council” was established in 2014. It comprised of the governor of Khorasan, deputy governor, military commander (amir-ul-harb) and the heads of the financial commission, military training commission, religious education commission, foreign intelligence service, domestic intelligence service, immigrant affairs commission, cultural affairs commission, and relations commission. In addition to the central council, ISKP formed judiciary committees known as “Lujna” or “Qaza” – consisting of a head (chief justice), a deputy, and three other members.

After the ISKP military presence disappeared from Kunar in late March 2020, its “governor” Abdullah Orakzai, alias Aslam Farooqi, was arrested in Kandahar in April 2020,<sup>220</sup> and its “regional leader” Zia-ul-Haq, alias Abu Omar Khorasani, was arrested in May 2020 by the NDS in Kabul.<sup>221</sup> ISKP’s “deputy governor” Abu Jawwad Muslim and the head of financial affairs Zabihullah were arrested in Jalalabad.<sup>222</sup>

The majority of the ISKP leadership was arrested or killed and Sanaullah Ghafari, alias Shahab al-Muhajir, was appointed as the new ISKP “governor” of Khorasan in June 2020. According to the information received from senior ISKP leaders in 2021, Shahab’s father’s name is Abdul Jabbar. His surname Ghafari is attributed to his grandfather Abdul Ghafar and his family was affiliated with Hezb-e-Islami Afghanistan and was relocated from Paghman to Shakar-Dara district in Kabul. He was a member of the Haqqani Network. He was arrested by the NDS in 2010, but did not reveal his real name and identity. He joined ISKP after being released from prison in 2015.<sup>223</sup> Two of his brothers were arrested by NDS in 2021 before the Taliban took over of power in Afghanistan, and one of his brothers

named Shafiqullah Ghafari has been arrested by the Taliban intelligence in Kabul in January 2022.

**New structure:** ISKP leader Shahab al-Muhajir demolished the previous structure and dismissed the ISKP central council, delegating the authority of the council to the five-member judiciary committee called Lujna, and he appointed his trusted men to important positions. Therefore, the Lujna simultaneously carried out the responsibilities concerning judicial affairs as well as the central council. Shahab also appointed six “mushrifs” (chief supervisor) in six geographical zones across Afghanistan namely the central (Kabul and the neighboring provinces of Kabul), eastern, south-eastern, south, west, and north zones. He appointed one mushrif for each zone and each mushrif was delegated the responsibility of all affairs, especially military affairs, in the relevant zone. In addition, he established a structure called the School of Al-Siddiq (Maktaba-al-Siddiq), at the head of which he appointed Sultan Aziz Azzam, and this Maktaba-al-Siddiq was responsible for foreign relations, collecting financial donations and establishing relations with non-Afghans who sympathized with ISKP and were ready to fund them. In the middle of 2021, when Shahab was accused by some former members of ISKP leadership of having relations with the former government of Afghanistan and some foreign countries, Shahab re-appointed Qari Fatih as “amir al-harb” to control the internal conflict.

Shahab re-established, regulated, and activated new cells to recruit new fighters and to connect broken networks. Moreover, he strengthened cooperation with the Haqqani Network and the TTP and he made compromises with al-Qaeda. To find new funding sources and safe shelters, Shahab used various methods and assigned his trusted comrades to liaise with some foreign intelligence agencies for this purpose. Those agencies provided financial assistance to ISKP, as well as safe havens in Kabul thanks to their men who infiltrated the Afghan security forces and sought to use ISKP as their proxy force against their regional rivals.<sup>224</sup>



For example, according to Shahab's point of contact for Kunar province, Qari Ahmad (pseudonym) in June 2021, a group of six members of ISKP from Kunar province (led by Mawlawi Abbas) met Shahab at his guest house located on Street 13, Wazir Akbar Khan, in Kabul, in January 2021, for renewing their oaths of allegiance. Abbas met Shahab for the second time in another guesthouse located on Street 15, Wazir Akbar Khan. Ahmad said that those were the safe havens of Shahab's meetings that Amrullah Saleh (the former Vice President of Afghanistan) had arranged for him.<sup>225</sup> Ahmad said that Shahab's security guards wore the uniform of the Afghan Special Forces and that Shahab introduced Abbas to a foreign intelligence agency through a member of the Kunar provincial council to get funds.

As another example, Ahmad said, he and Qari Bashir, the intelligence head of ISKP, met Shahab at Zazi Park in Kabul city in March 2021. Shahab had a bullet-proof vehicle with a government number plate. Shahab introduced Bashir to a member of the Afghan senate to obtain funds from him and that senator in turn introduced Ahmad to the intelligence agency of a foreign country to procure funds.

Some anti-peace deal figures of the former Afghan government also collaborated with Shahab to try to thwart the US-Taliban agreement. Shahab's methods led to internal divisions within ISKP.

The return of the Taliban to power weakened ISKP due to the following reasons:

- The safehouses provided to ISKP by certain foreign intelligence agencies were/are no longer present.<sup>226</sup>
- The funding channels shut down.
- As the Taliban knew the majority of the fighters of ISKP, it was easy to target them.
- And most importantly, there were internal problems within the ISKP leadership.

According to ISKP's point of contact in the eastern region, nicknamed Huzaifa, in June 2020, ISKP had 1800 fighters in the eastern region. Based on the interrogation papers of the NDS of five Kabul-based ISKP commanders, which the author was able to review, ISKP had 30 groups in Kabul and each group had five members. In June 2020, ISKP had 200 members in the north zone.<sup>227</sup> So the total active fighters of ISKP (excluding those in prison) were around 2150 until the fall of Kabul in August 2021.

When Kabul fell, 2000 ISKP prisoners, including 400 foreign nationals,<sup>228</sup> escaped the prisons.<sup>229</sup> Since then, approximately 600 ISKP members have been killed during night raids and around 2000 have been arrested by the Taliban (from the total of 4150).<sup>230</sup> But sources in the Taliban intelligence agency told the author recently that the Taliban killed more than 1,000 prisoners (from the arrested 2,000) secretly, without any trial.

The ISKP senior leaders and some commanders fled to Pakistan, and the remaining approximately 2,000 fighters are scattered inside Afghanistan, mainly in the border areas which are under TTP influence.<sup>231</sup>

According to IS's Arabic language magazine Al-Naba (published from August to December 2021), ISKP has claimed to have carried out a total of 102 attacks in Afghanistan and Pakistan, of which 88 were in Afghanistan.<sup>232</sup>

In 2021, IS operatives carried out 2,705 terrorist acts around the globe.<sup>233</sup> In Afghanistan, in the wake of the US pull out and the Taliban takeover, these attacks increased significantly. Among them:

- Hamid Karzai International Airport Kabul, 26<sup>th</sup> of August 2021, 183 killed (including 13 members of US military)<sup>234</sup>
- Eid Gah Mosque, Kabul, funeral of mother of Taliban spokesman Zabihullah Mujahid, 3rd of October 2021, at least 5 killed<sup>235</sup>



- Shia Mosque, Kunduz, 8<sup>th</sup> of October 2021, 50 killed, more than 100 injured<sup>236</sup>
- Shia Mosque, Kandahar, 15<sup>th</sup> of October 2021, at least 47 killed, more than 80 injured<sup>237</sup>
- Kabul Military Hospital, 2<sup>nd</sup> of November 2021, at least 25 killed, more than 50 wounded<sup>238</sup>
- Field in Herat (Shia neighborhood), 2<sup>nd</sup> of April 2022, 5 killed, at least 20 wounded<sup>239</sup>
- Boys' school, Kabul, 19<sup>th</sup> of April 2022, at least 6 killed and 20 wounded<sup>240</sup>
- Four explosions across Afghanistan, 21<sup>st</sup> of April 2022, dozens killed and injured<sup>241</sup>
- Sunni Mosque, Kunduz, 22<sup>nd</sup> of April 2022, 33 killed, 43 injured<sup>242</sup>
- Passenger vehicles, Mazar-e-Sharif, 28<sup>th</sup> of April 2022, at least 9 killed and 13 injured<sup>243</sup>
- Sunni Mosque, Kabul, 29<sup>th</sup> of April 2022, at least 50 killed<sup>244</sup>
- Two pylons blown up, Salang, 29<sup>th</sup> of April 2022, power supply cut-off to 11 provinces<sup>245</sup>

Most of these attacks have been claimed by ISKP,<sup>246</sup> demonstrating that ISKP remains a serious threat to the Taliban.

## ISKP's Relationship with al-Qaeda Affiliates in Afghanistan

According to a former al-Qaeda member, Abu Saif (from Saudi Arabia), "Osama Bin Laden gave the idea of creating an Islamic state to Abu Musab al-Zarqawi. But apart from fighting the US forces in Iraq, beginning a civil war was Zarqawi's independent strategy."<sup>247</sup>

Zarqawi's idea was to attack Shia Muslims, thereby causing them to retaliate against the Sunnis, who would then inevitably turn to jihadists for protection.<sup>248</sup> Zarqawi proposed the idea of starting a sectarian war to Bin Laden in 2005, but al-Qaeda's seniors refused. However, an event which followed was the February 2006 attack on the Golden Dome in Samarra,<sup>249</sup> an important Shia shrine, which is believed to be orchestrated by the al-Qaeda. The attack unleashed an all-out civil war.

Zarqawi was killed in a US airstrike north of Baghdad in June 2006.<sup>250</sup> By the end of 2011, the US

troops were out of Iraq, and the remnants of Zarqawi's group began to rebuild. His successor, Abu Bakr al-Baghdadi, expanded the fight into Syria. By mid-2014, Baghdadi's army had captured whole sections of Syria and major cities in Iraq, allowing Baghdadi to make the declaration of a worldwide caliphate and he began to refer to it as the Islamic State.<sup>251</sup>

Osama Bin Laden was killed in Abbottabad, Pakistan, on the 2<sup>nd</sup> of May 2011, before the formation and declaration of the Islamic State. Bin Laden's successor, Ayman al-Zawahiri, did not support IS because IS did not implement the idea that Osama Bin Laden intended for the formation of the Islamic state – IS was very aggressive and violent. Meanwhile, IS issued a decree declaring that all other jihadi groups, including al-Qaeda, no longer had legitimacy.<sup>252</sup>

Al-Qaeda responded by adding new meaning to its relationship with the Taliban and, in a July 2014 online newsletter, Ayman al-Zawahiri declared 'renewal of allegiance to the Taliban leader Mullah Mohammad Omar'.<sup>253</sup> He later renewed his allegiance to successive Taliban leaders Akhtar Mohammad Mansoor in 2015<sup>254</sup> and Sheikh Haibatullah in 2016.<sup>255</sup>

Two annexes of the US-Taliban February 2020 Doha accord were kept secret. According to contacts within the Taliban Political Commission, one of the two annexes was on counterterrorism and the other, on the implementation of the agreement.<sup>256</sup> There were/are widespread suspicions that one item in the secret appendix was that the Taliban had agreed with the US on a joint fight against ISKP and al-Qaeda in Afghanistan. These suspicions were further strengthened by the killing of Abu Muhsin Al-Masri, a senior al-Qaeda leader, in Ghazni province – a Taliban controlled area – by the US forces in October 2020.<sup>257 258</sup> The Taliban soon after also imposed restrictions on all its foreign military allies (al-Qaeda, TTP and others), telling them they could not launch military operations outside Afghanistan, they must fight in Afghanistan under the command of the Taliban, they must register their members with the Taliban, and when they move from one place to another they must take permission from the Taliban.<sup>259</sup> These constraints caused frustration and suspicion among the foreign militant groups. The al-Qaeda leadership then asked the Taliban leadership for clarification in November 2020, and

the Taliban assured al-Qaeda that they had not signed such a secret agreement with the US.<sup>260</sup>

Talks between ISKP and al-Qaeda began in Afghanistan in December 2020, after IS leader, Abu Ibrahim al-Quraishi Al-Hashimi, in a letter asked Al-Zawahiri to join IS. Abu Ibrahim asserted he would accept all terms and conditions (regarding the methodology of the caliphate) of al-Qaeda, except cooperation with other countries (considering al-Qaeda's relations with Iran and some other countries). During the talks it was conceded that they would not fight each other.<sup>261</sup>

A senior Taliban leader told the author in December 2021: "After the Taliban's victory in August 2021, the Taliban warned all foreign groups that anyone with links to ISKP would be considered an enemy of the Taliban. The Taliban gave al-Qaeda members relative freedom to stay and move within Afghanistan under the condition that they must not use Afghan territory against the United States and its allies." This seems to suggest that Afghanistan is once again becoming a safe haven for al-Qaeda. The killing of al-Qaeda leader Ayman al-Zawahiri in Kabul gives credibility to this.<sup>262</sup>

Even though al-Qaeda and IS disagree on the terrorism methodology and strategy as well as whether or not to establish a caliphate at this point, their commitment to not attack each other is still valid. If the Taliban imposes further restrictions on al-Qaeda, it could stimulate cooperation between al-Qaeda and ISKP.

## ISKP's Relations with TTP

In 2014, many Sunni extremists in Pakistan began pledging allegiance to IS. From 2015 to 2019, the majority of ISKP's fighters in the territory under the control of ISKP in Nangarhar were from the Khyber and Kurram tribal areas, who were previously affiliated with TTP and included ISKP's former governors – Hafez Saeed Khan, Abdul Haseeb, and Abdullah Orakzai.<sup>263</sup>

After the defeat of ISKP in Nangarhar and Kunar, ISKP had no territory under its control in Afghanistan.<sup>264</sup> Therefore, ISKP leader Aslam Farooqi tried to move to Pakistan and start operating there as an independent province, but he was arrested by the NDS in Kandahar on his way to Balochistan,<sup>265</sup> in April 2020, along with 20 other commanders. A

number of the remaining Pakistani ISKP members in Kunar went to the border areas of Kunar and Nangarhar which were under the control of TTP and Jaish-ul-Ahrar, and some of them fled to Pakistan.

According to BBC Urdu, the Islamic State released its first video by the name so-called 'Pakistan province', which mentions an attack it carried out in January 2019. According to BBC Monitoring, the nine-minute-18-second video titled 'Players of Big Wars' was released on Telegram on the 19<sup>th</sup> of March 2021. The video mentions the capture and subsequent killing of Hazara people in Pakistan's Balochistan province on the 2<sup>nd</sup> of January 2019, by the Islamic State.<sup>266</sup>

Following the US withdrawal from Afghanistan, the ISKP leadership and some commanders fled to Pakistan.

In recent years, several TTP prisoners in Bagram and Pul-e-Charkhi prisons were influenced by the sermons of ISKP religious leaders such as Sheikh Abdul Qaher and pledged allegiance to IS from the prisons.<sup>267</sup> After the fall of Kabul, the Taliban released a significant number of prisoners in Afghanistan.<sup>268</sup> Subsequently, IS foreign nationals held in Kabul prisons were transferred to tribal areas and then to Pakistan with the help of those people recruited in the prisons and ISKP's infiltration cell in the Haqqani Network, which increased IS's operational and organizational strength in Pakistan.<sup>269</sup>

Recently, IS-Pakistan, launched a monthly Urdu magazine, Yalgar, and an English magazine, Voice of Khorasan. On the 5<sup>th</sup> of December 2021, the IS-Pakistan, published the second part of its Urdu magazine, Yalgar, in which TTP was criticized for negotiating with the Pakistani government. The article stated, "the TTP also appears to be following in the footsteps of the Afghan Taliban and bargaining religion and faith in the name of dialogue and reconciliation."<sup>270</sup> But expecting more defectors from them, ISKP did not harshly criticize the TTP in their article and advised them to continue jihad.

Following the killing of the former IS leader Abu Ibrahim al-Hashimi al-Qurayshi,<sup>271</sup> IS-Pakistan like other IS factions, had renewed its allegiance to the new IS leader, Abu al-Hassan al-Hashimi. The video pledging allegiance claims to show 17 different cells. Some might be staged. The Pakistani branch declared allegiance separately.<sup>272</sup>

A wholesale alignment between TTP and ISKP is currently a possibility. Setting aside TTP's relationship with al-Qaeda and the Afghan Taliban, both of which are ISKP's rivals, TTP seems to be a natural ally of ISKP. TTP did not take part in the fight against ISKP in Kunar despite the Taliban's request, which angered the Taliban leaders.<sup>273</sup> Consequently, after the US-Taliban Doha Accord, the Taliban imposed restrictions on TTP,<sup>274</sup> as it did for other jihadist groups in the country. The Afghan Taliban seeks to distance themselves from TTP's fight against Pakistan, which has generated space for cooperation between TTP and IS-Pakistan, at least in the operational realm, for tactical gains. Over the past eight months, the cooperation between TTP and IS-Pakistan has been steadily increasing.<sup>275</sup>

It seems unlikely that the Afghan Taliban can be pressured into combating the TTP beyond a certain point. There are two main reasons for this assessment.<sup>276</sup> First, the TTP's leadership has strong bonds with various Afghan Taliban commanders and groups, who deeply admired the TTP's sacrifices in fighting against the US forces and its allies in Afghanistan. This pro-TTP lobby within the Taliban (such as the Haqqani Network, and some other Taliban groups like the so-called Mansoor group led by Sadar Ibrahim, the senior deputy minister of interior and Mullah Gul Agha, the finance minister) is influential and crosses tribal and regional cleavages. The consequence of using force against the TTP would be serious intra-Taliban rifts. Secondly, the Afghan Taliban faces a major challenge in countering its rival, the ISKP, which (as noted earlier) includes former influential TTP commanders and hundreds of their fighters. The Afghan Taliban also worry that more members of the TTP may join ISKP.<sup>277</sup>

## ISKP's Regional and Global Ambitions

The majority of soldiers of the former Afghan government are now out of work and they could be attracted to ISKP. There are early signs this is already happening.<sup>278</sup> Several dissatisfied Taliban, especially the Tajik and Uzbek Taliban, who are dissatisfied with the Taliban's ethnocentric and discriminatory policies, also have the potential to be recruited by ISKP.

ISKP is trying to broaden its appeal in Central Asia. It has recently ramped up the production, translation, and dissemination of propaganda directed at Uzbek, Tajik, and Kyrgyz speakers in the region.<sup>279</sup> Voice of Khurasan Tajik – like other regional Voice of Khurasan Radio channels in Pashto, Dari, and Uzbek – released around 150 audio files from September 2021 until the 26<sup>th</sup> of April 2022.<sup>280</sup> Hundreds of individuals affiliated with the IMU and other groups from Central Asia have already pledged allegiance to IS.<sup>281</sup> If ISKP strengthens its position in northern Afghanistan, it will likely be able to further attract extremists from Central Asian countries.

The Afghanistan Study Group outlined in its final report that a complete US withdrawal from Afghanistan will allow the terrorist groups to gradually rebuild their capabilities in the Afghanistan-Pakistan region such that they might be able to attack the US homeland within 18 to 36 months.<sup>282</sup> Similarly, on the 15<sup>th</sup> of March 2022 Gen McKenzie, the commander

of US forces of the Middle East and South Asia, also said that without any monitoring or pressure from the US, ISKP is solidifying its foothold.<sup>283</sup>

On the 17<sup>th</sup> of April 2022, IS disseminated an audio message via Telegram announcing that the group would avenge the death of its former leader, Abu Ibrahim al-Quraishi.<sup>284</sup> In this audio message, the group's new spokesman, Abu Omar al-Muhajir, called on IS supporters to seize new opportunities and launch attacks in Europe after Russia invaded Ukraine.

In the previous years, ISKP had been involved in fighting against NATO, the Afghan government, and the Taliban on various fronts in Afghanistan. Now that NATO and the Afghan National Army (ANA) no longer operate in Afghanistan, there are no air-strikes – the main cause of defeat of ISKP in eastern Afghanistan. If ISKP resolves its internal disputes, especially if Shahab and the ruling circle changes, then ISKP may become more orderly and stronger.

Based on the available information it seems likely that due to technical, logistical, and intelligence conundrums, ISKP will not be able to establish a global presence in the near future nor will they be able to launch or facilitate attacks in the United States and Europe from the region.

## Fighting and Targeting Prioritization

Although all extremist organizations are similar in their doctrinal and ideological commitments, there is a distinction between them regarding the levels of "takfir." The term takfir is a central religious concept that focuses on a judgement/verdict that a Muslim has deviated from Islam and faith (Iman). This judgement is made based on the person's words and/or deeds. This is a jurisprudential issue that

the respected imams of Islam have different views on, but some radical groups currently use this term to advance their own political interests.

There are different levels of takfir which shapes specific strategies and tactics for each organization in terms of "fighting and targeting priorities" or what is called "blood/jihad" jurisprudence.<sup>285</sup>



Since its inception, IS has focused on the so-called “immediate enemy” or “the near enemy,” referring to local regimes within the pivot countries as well as non-Sunni Islamic sects (Shiites, Sufis etc.). Targeting western and non-Muslim countries is a low priority in the priorities of this fight, or what the organization calls the “distant enemy.”<sup>286</sup>

Although most extremist groups accept this target prioritization and operate accordingly, IS is a special case since it has combined the concepts of “near enemy” and “far enemy.” ISKP has been affected by the role played by some of its members who confronted the Soviet and American forces at different periods in Afghanistan. Most of the other members were influenced by the literature of al-Qaeda and the Salafi-jihadi schools in Pakistan, where the Salafi religious scholars played an important role in shaping the specifics of the ISKP organization. To name a few: Sheikh Omar Mansoor, the emir of the “Red Mosque” (Lal Masjid) in Islamabad; Saad Al Emirati, the emir of the group in Logar Province in Afghanistan; Sheikh Mohsin, the emir of the Kunar Province group in Afghanistan; Sheikh Abdul Rahim Muslim Dost; and Sheikh Aminullah Al-Peshawri.<sup>287</sup> These Salafi theorists formulated the “fight of blood” or what is called “the jurisprudence of atonement and fighting,” which considers that attacking the United States of America and Western countries is no less important than fighting local regimes, thereby bridging the gap between the concepts of “near enemy” and “far enemy.” This explains why ISKP targeted US forces in Afghanistan through several operations, the most effective of which was the one that took place in the vicinity of the Kabul airport on the 26<sup>th</sup> of August 2021, in which 13 Americans were killed.

Most western authors<sup>288</sup> have used the term “near and far enemy” to refer to the fundamental disagreement between IS and al-Qaeda and other groups. But in reality, the basic disparities among these groups fighting for the revival of the Islamic caliphate are jurisprudential and political rather than a military tactic. For example, al-Qaeda is against the killing of Muslim civilians and creating sectarian wars among Muslims. Their main contention is on the methodology of the caliphate, the most important being the methodology of ‘*Al-Wala wa al-Bara*’ (Loyalty and Enmity). *Al-wala* has several meanings such as love, support, pursuit, and closeness to something or someone. *Al-bara* also has several meanings such as distance, walking away, riding, and enmity. *Al-wala wal-bara*, from the point of shariah is not different from the linguistic meaning. *Al-bara*, is love for Allah’s pleasure, and *al-bara* is denial and enmity for Allah’s pleasure. The interpretation of its implications would require a separate scholarly discussion.

Therefore, in conclusion, while important ideological disagreements between al-Qaeda and IS remain, these relate primarily to tactical issues and sequencing within the strategy of their fight on which both groups broadly agree. Therefore, the expectation that these ideological disagreements between al-Qaeda and IS would mutually weaken each other on a sustained level or prevent tactical cooperation between both networks are overblown.

## Conclusion

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Since its inception in 2014, ISKP recruited from the ranks of the Taliban and also infiltrated it, in particular the Haqqani Network. Neither the Taliban nor the Haqqani Network have any relationship with ISKP at the leadership level. However, the Haqqani Network includes a significant number of members that have a Salafi orientation. Consequently, the persecution and killing of a large number of Salafis who were not affiliated with ISKP by the Taliban has begun to turn some Salafis in Afghanistan to sympathize with ISKP.

ISKP's constant attacks against the civilians and the Taliban are motivated by revenge and aim to

demonstrate that the Taliban, after the withdrawal of the Americans, have not succeeded in establishing true Islamic governance as they had promised. ISKP and al-Qaeda are slowly approaching each other, and cooperation between ISKP and the TTP is increasing. As outlined above, both al-Qaeda and TTP are protected by the Taliban for a variety of reasons. Given these various trends, it seems very likely that ISKP will continue to be able to operate in Afghanistan and therefore will remain a serious threat not only for security inside the country but also for the wider region in the foreseeable future.

## External Threats Emanating From Afghanistan

# THE TALIBAN REGIME: REGIONAL AND INTERNATIONAL FINANCIAL RISKS

**DR. HANS-JAKOB SCHINDLER**

### Introduction

The reestablishment of the Taliban regime following their forceful takeover of power in Afghanistan in August 2021 created a complex web of challenges. Among these are significant financial risk, in particular terrorism financing and large-scale money laundering. Their ongoing close connection to al-Qaeda and a range of al-Qaeda linked terrorist groups operating in Afghanistan as well as their long-standing involvement in Afghanistan's illicit drugs sector present major concerns.

The dire and deteriorating humanitarian situation in the country led the United Nations to organize the largest ever appeal for aid to a single country in January 2022,<sup>289</sup> asking for US\$ 5 billion in aid for Afghanistan. Such significant inflows of assets into an environment controlled by the Taliban includes significant risks of aid diversion and the misuse of the respective financial flows for money laundering.

This chapter will outline the risk emanating from the relationship of the Taliban with terror groups and their involvement in the illicit drug trade. As it is unlikely that the Taliban themselves will organize

effective defensive mechanisms in the country to prevent aid diversion and money laundering, external control mechanisms will continue to play a central role in mitigate financial risks.

Therefore, the chapter will also outline the current mechanisms, in particular those deployed by the United Nations through the United Nations Security Council sanctions regime and its connected reporting and risk management mechanisms. The chapter argues that humanitarian exceptions decided by the United Nations Security Council in December 2021 are crucial to facilitate the delivery of aid to the country. However, clarification of the terminology of humanitarian exception, additional reporting mechanisms, adequate resourcing of the existing risk management mechanisms, as well as increased work towards financial transparency in the region will be important elements to ensure that instances of aid diversion and misuse of financial flows for money laundering can be detected as early as possible to give the international community time to react accordingly.

## Taliban Regime and Financial Risks

### Taliban Regime and Risk of the Financing of Terrorism

The relationship between the Taliban as a movement and the global terrorist network of al-Qaeda spans more than three decades and has been extensively documented.<sup>290</sup> Following the establishment of al-Qaeda in Afghanistan at the end of the 1980s,<sup>291</sup> the Taliban leadership was initially unsure about how to structure their relationship with Osama Bin Laden and al-Qaeda in Afghanistan. However, fearing that expelling him and his group would diminish their religious legitimacy and stoke internal dissent, the decision was made to protect him and al-Qaeda.<sup>292</sup> The relationship was based on both ideological as well as practical considerations. On the one hand, Osama Bin Laden as well as his eventual successor Ayman al-Zawahiri, swore a pledge of allegiance (*bayat*) to Taliban emir Mullah Omar and each of his eventual successors,<sup>293</sup> forming a strong ideological connection. On the other hand, the Taliban used al-Qaeda's ability to recruit and train foreign terrorist fighters in Afghanistan to replenish their ranks and act as reliable troops for Taliban special operations.<sup>294</sup> This general arrangement extended and continued to extend not only to core al-Qaeda but also to a range of foreign terrorist organizations that are affiliated with al-Qaeda and operate in Afghanistan, such as for example, the Islamic Movement of Uzbekistan (IMU), the East Turkistan Islamic Movement (ETIM), or Pakistan-linked terror groups operating also within Afghanistan, such as Lashkar-e Taiba.<sup>295</sup> After the fall of the Taliban regime at the end of 2001, this relationship did not change and, as regularly documented by the United Nations, al-Qaeda linked foreign terrorist fighters continued to operate under Taliban control for the past two decades.<sup>296</sup>

Neither the Doha Agreement nor the withdrawal of international forces from the country or the re-establishment of the Taliban regime in the country

initiated a strategic change in the relationship of the Taliban with al-Qaeda linked terror groups in Afghanistan. The Taliban only made broad public assurances that they would prevent Afghan territory from being used for terrorist attacks abroad. Tellingly, the text of the Doha Agreement requires the Taliban only to

*“not allow any of its members, other individuals or groups, including al-Qa’ida, to use the soil of Afghanistan to threaten the security of the United States and its allies [...]*

*not to cooperate with groups or individuals threatening the security of the United States and its allies [...]*

*prevent them from recruiting, training, and fundraising and will not host them in accordance with the commitments in this agreement [...]*

*not provide visas, passports, travel permits, or other legal documents to those who pose a threat to the security of the United States and its allies to enter Afghanistan.”<sup>297</sup>*

While these commitments by the Taliban cover some important operational aspects, they are quite general, do not require the Taliban to publicly distance themselves from al-Qaeda, or expel the foreign terrorist fighters from the country. Finally, the public version of the agreement does not include any enforcement mechanisms that would allow the international community to hold the Taliban to account should they fail in these commitments.

Therefore, it is not surprising that the Taliban and al-Qaeda affiliated groups maintain a very close relationship. In May 2022, the United Nations assessed that “the relationship between Al-Qaeda and the Taliban remains close and is underscored



by the presence, both in Afghanistan and the region, of al-Qaeda core leadership and affiliated groups, such as Al-Qaeda in the Indian Subcontinent (AQIS).<sup>298</sup> The fact that the leaders of the Haqqani Network, the main interlocutors within the Taliban to al-Qaeda affiliated terror groups,<sup>299</sup> are in charge of several key ministries, including the ministry of interior, does not bode well for any future separation of the Taliban from international terror groups. The killing of al-Qaeda leader Ayman al-Zawahiri in Kabul in August 2022<sup>300</sup> clearly demonstrated this close connection. Although some foreign terrorist fighters, have reportedly been disarmed and asked to relocate to places outside Kabul,<sup>301</sup> there are indications that others have been integrated into the Taliban military machinery as “special forces” and continue to serve in ethnically homogenous units under Taliban command in Afghanistan, essentially re-establishing something similar to the original arrangement between the Taliban and Osama Bin Laden.<sup>302</sup>

The ongoing military campaign of the Taliban against the IS-affiliated Islamic State Khorasan province (ISKP)<sup>303</sup> demonstrates that the Taliban can oppose Islamist terrorist groups if they choose to do so. The fact that they have not made this choice as far as al-Qaeda and affiliated terror groups in Afghanistan are concerned, remains a major concern, as this also entails the risks that funds received by the Taliban can be diverted towards al-Qaeda and its affiliates in the country. Unless the Taliban regime clearly, publicly, and verifiably disentangles its connections to these groups and begins to control their foreign terrorist fighters in the country, it will remain a major terrorism financing concern.<sup>304</sup> However, unfortunately, financial risks associated with the Taliban regime are broader than this. The Taliban regime, which is now in control of all parts of Afghanistan, is also ultimately in charge of the largest illegal drug producing economy in the world. Given the historic entanglement of the Taliban with this illicit economy, additional serious financial risks plague any international engagement with the regime.

## 2.2 Taliban Regime, Illicit Drugs, and Money Laundering

The Taliban’s involvement with and connection to the country’s illicit drug industry is multifaceted. Between 2001 and 2021, this involvement was one of the main income streams for the movement.<sup>305</sup> In 2015, the United Nations analyzed this relationship and demonstrated that from the outset in the 1990s, the movement was pre-financed by several Afghan drug trafficking networks.<sup>306</sup> The importance that the Taliban leadership afforded to its early connections to these cartels was demonstrated recently, when in September 2002 the current Taliban leadership pressured the US government to exchange Hajji Bashir Noorzai, Taliban convicted Afghan drug trafficker imprisoned in the US<sup>307</sup> and one of the early financiers of the movement,<sup>308</sup> for Mark Frerichs, a US citizen and Taliban hostage since 2020.<sup>309</sup>

Once the Taliban movement assumed power in Kabul in 1996, it issued two official opium and drug bans, one in 1997 and one in 1999. In addition, in July 2000, Taliban leader Mullah Omar issued a decree, which he repeated in October of the same year, once again banning cultivation and trafficking of opium.<sup>310</sup> However, these repeated bans did not result in significant reductions of opium production in Afghanistan until 2001.<sup>311</sup> However, even the temporary fall in opium production in the country during 2001 seems to have also been motivated by a desire to stabilize global market prices following successive record harvests in the late 1990s.<sup>312</sup> As a consequence, during the first reiteration of the Taliban regime between 1996 and 2001, overall opium production in Afghanistan increased rather than decreased.

The close connection between the Taliban movement and this illicit sector of the Afghan economy did not weaken between 2002 and 2021. Indeed, some members of the movement were directly involved in the production and transport of opium and heroin and the movement ensured that it was

able to extract revenue even from criminal networks involved in the production and transport of opium over which the Taliban were not able to exercise direct control.

*“The Taliban has taxed cultivation, processing, and smuggling of drugs; and units and members of the Taliban have been deeply involved in all these elements. In various years, the Taliban allowed its fighters to disengage from fighting in order to collect the drug harvest. The Taliban also collects taxes from independent drug traders and various criminal groups, while suppressing others.”<sup>313</sup>*

The scale of these activities became obvious when in 2014 the United States Office of Foreign Asset Control (OFAC) sanctioned the Taliban-linked drug production and money laundering structures of Atiqullah Ahmady Mohammad Din. Ahmady ran several heroin laboratories, producing, according to OFAC, “tons of heroin” and had established a network of companies in Afghanistan and the United Arab Emirates to launder his illicit proceeds but also the illicit proceeds of Haji Agha Jan Alizai,<sup>314</sup> a Taliban leader sanctioned by the United Nations Security Council.<sup>315</sup> The scale and sophistication of this one network alone signaled that not only was the Taliban movement able to generate very significant amounts of income from its involvement in the illicit drug trade in Afghanistan but also that its cross-border money laundering activities had increased in their sophistication. Furthermore, as the Taliban increased their territorial control over rural areas in Afghanistan in the past years, UN data demonstrated that drug production consistently increased in those areas in which the Taliban were able to gain further control.<sup>316</sup> Furthermore, with increasing territorial control, the Taliban also expanded its extortion activities both along transport and logistic routes as well as its involvement in the illegal exploitation of natural resources in Afghanistan and the systematic extortion of all sectors of the Afghan economy, generating additional significant income. A development that became obvious already from 2014 onwards.<sup>317</sup>

Finally, from 2017 onwards, a significant expansion of methamphetamine production occurred in Afghanistan. This increase was caused by a shift in the method by which this synthetic drug was produced in the country. Rather than obtaining ephedrine from imported and highly regulated medications, methamphetamine was now produced based on ephedra extracted from a natural source, the ephedra plant or Oman bushel, which grows in Afghanistan.<sup>318</sup> This natural source of the key ingredient for the illegal drug led to an increase in methamphetamine seizures in Afghanistan from 200 kg in 2018 to 1.3 tons in 2021.<sup>319</sup> Similar to the production of opium and heroin, the main production centers for methamphetamine seems to have concentrated in the south-west of Afghanistan, a part of the country in which the Taliban had maintained consistent control in the rural areas for several years already.<sup>320</sup>

Following the takeover of power by the Taliban in Afghanistan in August 2021, a similar situation to their first time in power developed. In April 2022, the movement issued – once again – a decree banning the production, transport, and sale of drugs in the country.<sup>321</sup> However, the regime allowed farmers to finish the already ongoing poppy harvest.<sup>322</sup> An immediate effect of the announced ban was a significant increase in price and therefore in profit from the poppy trade.<sup>323</sup> While there were some reports of active counter measures by the Taliban in some regions of Afghanistan during the summer of 2022,<sup>324</sup> overall the ban does not seem to be enforced in a systematic manner. However, planting season for poppy in Afghanistan starts in October. However, as documented by UN-ODC in November 2022, the area of poppy grown in Afghanistan increased by more than 30% in 2022 and is currently at the highest level since 2018.<sup>325</sup> In addition, farmgate value of opium in Afghanistan is at the highest level since 2018 and within the top three highest values since 2008.<sup>326</sup> Therefore, the ban increased the value of opium in Afghanistan. Given the close entanglement of the Taliban regime with this illicit economy and its control over the country, the ban very likely the resulted in significantly increased profits for the Taliban movement.

Given the extreme slowdown of the Afghan economy since the withdrawal of the international forces from the country in August 2021,<sup>327</sup> it is unlikely that the Taliban are going to store these windfall profits in the national economy. As in the past, regional countries, in particular the Pakistan, Qatar, the United Arab Emirates, Turkey, and to a lesser extent Iran, Central Asia, China, and Russia will play a key role in this respect.<sup>328</sup> The risk of large scale and sophisticated Taliban-linked money laundering activities remains considerable. This also means that structures allowing capital to flow in and out of the country should have appropriate control mechanisms to prevent their misuse for money laundering activities.

Internal control mechanisms in Afghanistan are unlikely to emerge. The Taliban continue to maintain close connections to major players in the informal

financial sector in Afghanistan, the Hawaladar community.<sup>329</sup> The movement now has direct access to all legal sectors of the Afghan economy, including the financial sector. However, those in charge of regulating and monitoring the financial sector are unlikely to defend it effectively against the misuse of terrorism financing and money laundering. The current minister of finance of the Taliban regime is Mullah Hidayatullah Badri,<sup>330</sup> a.k.a. Gul Agha Ishakzai.<sup>331</sup> Ishakzai was previously the head of the Taliban financial commission and is under sanctions.<sup>332</sup> The 1<sup>st</sup> Deputy Governor of Da Afghanistan Bank, the central bank of Afghanistan, who is in charge of financial regulation and combatting terrorism financing and money laundering, Noor Ahmad Agha, is a sanctioned individual due to his involvement with the financing of the Taliban.<sup>333</sup> Therefore, external mechanisms, in particular the existing sanctions regimes targeting the Taliban, play an important role.

## Current Risk Mitigation Measures

The withdrawal of the international forces from the country and the forceful takeover of power by the Taliban in 2021 was initially accompanied with a near total cessation of foreign assistance flowing into the country, resulting in a severe hard currency crisis in Afghanistan.<sup>334</sup> Prior to the Taliban takeover, a significant part of the country's gross domestic product was generated by international donor contributions.<sup>335</sup> This disruption was multifaceted and for example also extended to physical banknotes. The Afghan currency the Afghan is printed abroad, and it took until the end of 2022 for Da Afghanistan Bank, the central bank of Afghanistan, to agree to the payment for fresh banknotes.<sup>336</sup> To alleviate the worst aspects of this situation, the United Nations began to fly hard cash into Afghanistan in autumn 2021<sup>337</sup> and until August 2022 more than US\$1 billion has been flown in in hard cash.<sup>338</sup>

In September 2021, the Taliban announced the appointment of a caretaker government.<sup>339</sup> Many of

the new officials had already held similar positions in the first Taliban government until 2001 and were had been sanctioned by the United Nations Security Council, as well as a range of governments.<sup>340</sup> Furthermore the United States had previously declared the Taliban movement as a whole as a Specially Global Designated Terrorist (SDGT) group.<sup>341</sup> Given this situation, concerns were raised that international and bilateral sanctions regimes targeting the Taliban movement would unduly hinder the reorganization of foreign aid flows into the country.<sup>342</sup> Recognizing the challenge that internationally sanctioned individuals had returned to key position in power in Kabul for the interaction between humanitarian stakeholders with these, the US Office of Foreign Asset Control (OFAC) began to issue a range of guidance documents as well as targeted exemptions,<sup>343</sup> the first of these general licenses being issued at end of September 2021. There cover a wide range of activities in the humanitarian sector, including interactions with officials from the Taliban regime.



Furthermore, with general license 18, issued on 22<sup>nd</sup> of December 2021, OFAC also allowed the activities of a range of United Nations organizations and other international institutions. Currently, the last general license issued by OFAC on the 25<sup>th</sup> of February 2022 also authorizes transactions with Afghan government institutions if these relate to the payment of “taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services.”<sup>344</sup>

The United Nations Security Council went one step further than the US government. On 22<sup>nd</sup> of December 2021 it issued resolution 2615 (2021).<sup>345</sup> This resolution includes a sweeping general exemption from sanctions implementation for humanitarian actors and providers of what the resolutions calls “basic human needs.” Paragraph 1 of the resolution states:

*“that humanitarian assistance and other activities that support basic human needs in Afghanistan are not a violation of paragraph 1 (a) of resolution 2255 (2015), and that the processing and payment of funds, other financial assets or economic resources, and the provision of goods and services necessary to ensure the timely delivery of such assistance or to support such activities are permitted, strongly encourages providers relying on this paragraph to use reasonable efforts to minimize the accrual of any benefits, whether as a result of direct provision or diversion, to individuals or entities designated on the 1988 Sanctions List”<sup>346</sup>*

This is currently one of the most sweeping provisions in the sanctions structure of the United Nations Security Council.<sup>347</sup> Unfortunately, several key terms, such as “basic human needs,” “reasonable efforts,” and “minimize” remain undefined. Furthermore, “strongly encourages” in the language of Security Council resolutions is one of the weaker legal formulations. The resolution includes a reporting mechanism. In June 2022, six months after the resolution was passed, the UN Emergency Relief Coordinator briefed the Security Council on the

implementation of the resolution. The Coordinator’s statement was general in outlining what humanitarian actors were doing to minimize funds flowing to sanctioned individuals, explaining that spot checks, data reconciliation, photo verification, project completion certificates, and complaints mechanisms are implemented as that

*“prior to transactions, agencies ensure that partners and suppliers are first checked against the UN Security Council Consolidated List. And during distribution, agencies and partners try to ensure community representatives and departmental officials are also present to monitor delivery. UN operations also [...] involve postdistribution monitoring”<sup>348</sup>*

The briefing did not include information on any funds being diverted. However, given that according to the briefing 190 partners are currently operating in the country, it seems unlikely that no funds were diverted at all. The briefing was more specific when outlining remaining difficulties with transferring funds despite the exception of resolution 2615 (2021), stating that around half of those organizations responding to information requests reported difficulties in transferring funds, 80% reported delays in transfers and two thirds reported the denial of transfers by financial institutions.<sup>349</sup> The Coordinator also outlined the breakdown of the formal banking system in Afghanistan as a major impediment and called on governments to fulfill their spending pledges for humanitarian relief to Afghanistan. The briefing for the Coordinator indicated some progress in getting humanitarian relief to the country but did not call for a change in the current sanction mechanism.

Expecting detailed information concerning the diversion of funds and particular methods used for aid diversion from the briefing of the Emergency Relief Coordinator to the Security Council seems unreasonable. The Emergency Relief Coordinator is coordinating the inflow of funds into the country. These are generated by contributions from govern-



ments. Outlining in detail how and many funds have been diverted would amount to an admission that donor funds have been lost, something that cannot be expected from the Emergency Relief Coordinator.

In addition to this reporting mechanism, in March 2022, with resolution 2626 (2022), the Security Council also mandated the United Nations Assistance Mission in Afghanistan (UNAMA) “to coordinate the overall risk management approach of the United Nations [...] including the risk of aid diversion.”<sup>350</sup> Only slow progress seems to have been achieved. In September 2022, the Secretary General reported to the Security Council that UNAMA had

*“initiated the establishment of a dedicated risk management unit to align and augment all risk management and mitigation systems and measures currently deployed by United Nations agencies, funds and programmes.”<sup>351</sup>*

Although the report of the Secretary General includes a detailed report on humanitarian assistance delivered to Afghanistan,<sup>352</sup> it does not include a description of the concrete measures taken to mitigate the risk of funds being diverted for the financing of terrorism or for money laundering.

Finally, in February 2022, the European Union, passed regulation (EU) 2022/148, which references UNSC resolution 2615 (2021) and states that the EU restrictive measures against UNSC sanctioned individuals and entities on the UNSC 1988 (Taliban) sanctions list

*“shall not apply to the making available of funds or economic resources necessary to ensure the timely delivery of humanitarian assistance and other activities that support basic human needs in Afghanistan or to support such activities”<sup>353</sup>*

Interestingly, the EU regulation seems to go further than resolution 2615 (2021) as it does not include the request that stakeholders should use reasonable efforts to minimize the risk that funds reach sanc-

tioned individuals in Afghanistan. In the regulation, the EU also does not establish an independent monitoring, reporting or risk management mechanism. Therefore, the EU regulatory framework is also not geared to report instances of potential aid diversion. Therefore, the current US, EU, or UNSC sanctions architecture does not seem adequately structured to ensure the early gathering of relevant information if aid funds are diverted in Afghanistan.

Therefore, the currently existing sanctions architecture, in partial terms, largely delegates the task of risk monitoring, risk assessments and the definition of risk appetite downwards to individual donors, the financial industry, and humanitarian actors. Non-government organizations (NGOs) will continue to play a central role in Afghanistan<sup>354</sup> and the number of new local NGOs that have recently been established with the permission of the Taliban and are therefore likely under their full control is rising.<sup>355</sup> This in combination with the obvious financial risks emanating from the Taliban regime outlined above and their increasing interference in the distribution of aid,<sup>356</sup> will likely result in widely different approaches between donors, the financial industry, various stakeholders within the financial industry and humanitarian actors.

To avoid either the provision of aid to Afghanistan without a coordinated and uniform approach to mitigate the existing financial risks and minimal visibility concerning existing risk mitigation measures or continuing hesitance by donors and/or the financial industry when providing and managing funds, clearer and more detailed sanctions provisions seem necessary. During the last Taliban regime, the misuse of charitable organizations for the financing of terrorism was a common tool through which al-Qaeda financed its activities in the country.<sup>357</sup> Furthermore, the continuing involvement of the Taliban in illegal drugs sector in the country includes additional risks that humanitarian mechanisms are misused for money laundering purposes. Given that the Afghan economy will remain a cash-based economy for the foreseeable future,<sup>358</sup> only exacerbates these challenges.

## Clearer Provisions, Better Safeguards, Increased Transparency

This chapter outlined two of the most important financial risks that continue to emanate from the Taliban regime's control over Afghanistan. Due to their longstanding and continuing close connection to al-Qaeda as well as al-Qaeda affiliated terror groups operating in Afghanistan, funds flowing into the country remain at risk of being diverted to terror groups. Furthermore, given the entanglement of the Taliban into the illicit drugs economy in Afghanistan from the movement's creation until today, it is unlikely that the Taliban are able or willing to disengage from these activities in the near future. Their current control over all sectors of the Afghan economy affords them additional opportunities to launder proceeds from these activities. Consequently, financial flows in and out of the country setup to facilitate the provision of humanitarian aid are also at risk of being misused for this purpose. Internal, Taliban led controls concerning aid diversion are unlikely to materialize. Therefore, external controls, in particular multilateral and bilateral sanctions mechanisms, will continue to play a central role in mitigating these risks.

The current multilateral and bilateral sanctions architecture has been reformed to ensure that sanctions provisions against individual Taliban officials as well as against the Taliban movement as a whole do not unduly hinder the provision of humanitarian aid. With resolutions 2615 (2021) and 2626 (2022), the Security Council passed a sweeping humanitarian exception, a reporting mechanism by the UN Emergency Relief Coordinator and mandated UNAMA to organize the risk management processes for the provision of humanitarian aid by United Nations stakeholders. While these adjustments to the sanctions architecture were necessary, fine tuning of the various provisions seems necessary given the considerable financial risks emanating from the Taliban regime. This could involve clarifying the terms of the humanitarian exception, increasing

resources for UNAMA's risk management unit and working with countries in the region to increase financial transparency and controls.

As outlined in this chapter, several of the key terms in Paragraph 1 of resolution 2615 (2021) are not sufficiently defined and therefore open up the possibility for widely differing interpretations. While defining terms in the text of Security Council resolutions is a challenging endeavor, the 1988 sanctions regime of the Security Council for which this resolution defines the exception has an already established, more technical instrument at its disposal. For several years following the split of the 1988 sanctions regime from the 1267/2253 (focused on IS and al-Qaeda) sanctions regime in 2011, the 1988 Sanctions Committee published on its website so called "Explanation of Terms" papers, compiled by the ISIL, al-Qaida and Taliban Monitoring Team, which assists the 1988 Sanctions Committee. These documents included clarifications on each of the three sanctions measures (travel ban, asset freeze, and arms embargo), including explanations for the existing travel ban and asset freeze exemptions of the regime. Although this practice subsided a few years ago and now only the 1267/2253 sanctions regime publishes such papers,<sup>359</sup> it could be revived without the necessity of a new mandate for the Monitoring Team. It can take up this task by instruction of the Sanctions Committee.<sup>360</sup> Greater clarity of the key terms of the exception would be an important basis for a more unified implementation of its provisions.

Furthermore, it seems problematic to burden the UN Emergency Relief Coordinator with the task of reporting to the Security Council not only on the status of the delivery of humanitarian aid but also with reporting on "any available information regarding payments of funds to, or for the benefit of, designated individuals or entities, any diversion of funds by the same, risk management and due diligence

processes in place.”<sup>361</sup> This would require that the Emergency Relief Coordinator reports on the diversion of funds that he is coordinating. Therefore, additional reporting mechanisms could be established. Here too, the Monitoring Team can potentially play an important role. The Team is already mandated to cooperate with governments and a wide range of international organizations and stakeholders in the financial sector as well as to submit an annual report to the Committee.<sup>362</sup> Given this access, the reports of the Monitoring Team could be used for this purpose.

In addition, as UNAMA’s risk management unit is now one of the central nodes for risk management and mitigation measures in Afghanistan, this unit should be appropriately resourced, staffed, and given full access to appropriate information by the relevant United Nations agencies, funds, and programs. Furthermore, a protocol should be agreed on how to proceed if the risk management unit detects problems or gaps with risk mitigation measures by humanitarian stakeholders operating in Afghanistan. The renewal of the UNAMA mandate by the Security Council in March 2023<sup>363</sup> would be an appropriate opportunity to strengthen the role of this key element of the mission.

Finally, greater financial transparency will be key to prevent illicit outflows from Afghanistan. In this regard, the work of the Financial Action Task Force (FATF) and the relevant FATF-style regional bodies (FSRB)<sup>364</sup> is important. Working towards greater transparency, in particular as far as beneficial ownership information, due diligence, and compliance procedures and standards, including for the informal hawala sector, as well as the intensified exchange of information between investigative authorities is concerned. This would also entail work towards increasing the membership of the Egmont Group,<sup>365</sup> to include all relevant jurisdictions in the region.

Clearer terms of the humanitarian exception, better reporting mechanisms, a strengthened UNAMA risk management unit and increased financial transparency in the region will not prevent all risks of aid diversion and money laundering by the Taliban regime. However, these modifications would go a long way to ensure that such actions by the Taliban are detected at an early stage and therefore would allow the international community to react appropriately.

# SHOULD I GO OR SHOULD I STAY: FOREIGN TERRORIST FIGHTER MOBILIZATION AFTER THE TALIBAN'S TAKEOVER IN AFGHANISTAN

**SOFIA KOLLER**

In August 2021, after the withdrawal of US forces and met with little resistance by local security forces, the Taliban were able to take control of Kabul. Since then, the group has been consolidating their control over Afghanistan and grappling with the transition from insurgent group to governing actor. While overall security incidents and armed combat have decreased, Afghanistan is experiencing a worsening humanitarian and economic crisis as well as a surge in attacks by rival groups.<sup>366</sup> The Taliban's new position has also impacted their relationship vis-à-vis other non-state actors in the country and abroad, as suggests the surge of attacks by Islamist groups such as Islamic State-Khorasan Province (ISKP) in Afghanistan (ISKP) from August 2021 onwards. In the context of the Taliban's close relationship with al-Qaeda (exemplified by the connection of figures such as Sirajuddin Haqqani, the Taliban interior minister and a US-designated terrorist<sup>367</sup> with the al-Qaeda leadership<sup>368</sup>), experts have expressed serious doubts that the new Taliban government is indeed able or willing to control al-Qaeda-linked structures and fighters in Afghanistan. United Nations experts assess that "al-Qaeda has a safe haven under the Taliban and increased freedom of action."<sup>369</sup>

For the international community, one of the most pressing questions is whether Afghanistan could become or is already turning into a new hotspot for foreign terrorist fighters (FTFs).<sup>370</sup> The US Department of Defense assessed in March 2022 that ISKP "could establish an external attack capability against the United States and [their] allies in twelve to eighteen months, but possibly sooner if the group experiences unanticipated gains in Afghanistan."<sup>371</sup> Also, Daniel Byman outlined in November 2021, "foreign fighters orchestrated and conducted many of the most important jihadist attacks in the past 25 years."<sup>372</sup> Examples of spectacular attacks on Western targets include 9/11, the al-Qaeda bombings in Spain in 2004 and in London in 2005 or the IS attacks in 2015 in Paris.

This chapter thus aims to contribute insights to the following two questions: how did the Taliban's takeover in Afghanistan impact the recruitment and mobilization of potential FTFs? And what does this mean for Western countries, including Germany, for example regarding the threat posed by so-called lone actors or FTFs returning from Afghanistan?



## Afghanistan: Historic Destination of FTFs

To answer these questions, it is worth reminding that Afghanistan has been an attractive destination for foreign fighters for many decades. In 1979, the Soviet invasion of Afghanistan not only provoked an insurgency of local *mujahideen* against the Soviets and their local allies.<sup>373</sup> As the notion of jihad as an individual obligation for Muslims (*fard al-ayn*) emerged among Islamist scholars, Palestinian scholar and “father of Jihadism”<sup>374</sup> Abdallah Azzam also propagated the idea of a Muslim’s duty to travel to Afghanistan to fight the Soviet invasion. Together with international Islamic organizations and Muslim regimes, Osama Bin Laden and Azzam played a central role in recruiting and facilitating the travel of 30,000 foreign fighters, most coming from Arab countries.<sup>375</sup> However, fighters also came from South Asian countries like Bangladesh and Pakistan; Central Asia, including Uzbekistan; as well as Western countries like the US and Germany.<sup>376</sup> In the context of the cold war, local and foreign *mujahedeen* were portrayed by Western media as “freedom fighters.” The US even provided more than US\$3 billion of (covert) support.<sup>377</sup> After the retreat of Soviet forces from Afghanistan in 1989 and the collapse of the Soviet Union, the training camps for these foreign fighters in Afghanistan remained as they now took part in the inner-Afghan conflict between various factions of the former *mujahedeen*. It was from these camps that a network of terrorist fighters emerged that was organized in the late 1980s into a new structure called al-Qaeda. Some fighters returned to their home countries, but a large number stayed in Afghanistan or relocated to fight elsewhere, for example in Bosnia and Chechnya.<sup>378</sup> Events like the first Gulf war in 1990 further contributed to the internationalization of Jihad and the growing importance of al-Qaeda and its foreign members, who continued to travel to Afghanistan to be trained militarily and ideologically. At that time, Western governments did not pay much attention to these traveling foreign terrorist fighters and their destinations, including Afghanistan, were “intelligence black holes”<sup>379</sup> existed.

After a string of high-profile attacks against US embassies in East Africa in 1998, a US naval vessel in Aden in October 2000 and foiled attempt to bomb Los Angeles Airport (LAX) in December 2000, it was mainly the 9/11 attacks that changed the perception of the terrorist threat as “until then, no one imagined that a terrorist group could instantly kill thousands of people.”<sup>380</sup> Al-Qaeda hence became the main focus of counterterrorism efforts. The US and its allies started its “war on terror” with bombing Taliban and al-Qaeda military positions in Afghanistan and eventually toppling the Taliban regime, accused of providing a “safe haven” to al-Qaeda.

Travel movements started to be more scrutinized, making foreign mobilization increasingly challenging. Since then – and in the context of several tens of thousands of FTFs having joined the Islamic State in Iraq and Syria a decade later – it has become evident that foreign terrorist fighters and returnees can play an important role in regional conflicts and represent a risk for international security. For example, small militant Islamist movements led by Central Asians, like the Islamic Movement of Uzbekistan (IMU), trained, fought, and continue to cooperate in Afghanistan and Pakistan with the Taliban and al-Qaeda.<sup>381</sup> Some of the IMU members had joined ISKP in 2014/2015,<sup>382</sup> demonstrating the continuing threat potential of this organization for the region. On the other hand, the role of foreign terrorist fighters in successful terrorist attacks has decreased after 9/11 and in Europe, “more Islamic State-linked attacks have been carried out by local supporters than by foreign fighters.”<sup>383</sup>

With this historic perspective in mind, it is not surprising that Afghanistan is still hosting a significant number of FTFs. A UN report from June 2021 estimates between 8,000 and 10,000 are still present in the country, most come from Central Asia, the north Caucasus region of the Russian Federation, Pakistan, and the Xinjiang Uighur Autonomous Region of China. As of April 2022, the majority of FTFs

– between 3,000 and 4,000 – were affiliated with the Taliban, more precisely with Tehrik-e-Taliban Pakistan (TTP).<sup>384</sup> According to a UN report from July 2022, the TTP is “now more cohesive, presenting a greater threat in the region.”<sup>385</sup>

An important number of FTFs is also affiliated with ISKP. In January 2022, the UN Secretary General reported that ISKP had doubled its numbers in less than year, growing from around 2,200 fighters to almost 4,000 fighters with reportedly up to half of them FTFs.<sup>386</sup> ISKP membership has likely been boosted by the 2,000 to 3,000 detained members – including senior leaders, commanders, and media propagandists as well as foreign terrorist fighters from 14 countries – who managed to escape or were released during or after the Taliban takeover from Bagram Air Base and Pul-e-Charkhi prison outside of Kabul.<sup>387</sup> ISKP has been exploiting some of its foreign affiliates, for example picking up Tajik grievances in internal and external narratives and celebrating attacks or suicide missions carried out by Tajiks.<sup>388</sup> ISKP might also be perceived as an attractive choice since it is reportedly able to pay higher monthly

salaries. For example, 50 Uighur from the Eastern Turkistan Islamic Movement (ETIM)/TIP fighters are reported to have defected to ISKP according to a UN report in July 2022.<sup>389</sup>

While most of the Al-Qaeda in the Indian Subcontinent (AQIS) fighters – reported in May 2022 to stand between 180 and 400 – originate from Afghanistan, some also come from Bangladesh, India, Myanmar, and Pakistan.<sup>390</sup> Other groups like the ETIM, IMU, Jaish-i-Mohammed (JiM), Jamaat Ansarullah, and Lashkar-e-Tayyiba (LeT) each are reported to comprise a few hundred FTFs.<sup>391</sup>

In January 2022, the UN outlines that “there are no recent signs that the Taliban has taken steps to limit the activities of foreign terrorist fighters in the country. On the contrary, Member States are concerned that terrorist groups enjoy greater freedom in Afghanistan than at any time in recent history.”<sup>392</sup>

In this context, the following section of this chapter considers how the Taliban takeover has impacted foreign terrorist fighter mobilization to Afghanistan.

## A New “Safe Haven” for FTFs in Afghanistan?

“How do we get to Afghanistan?” – Southeast Asian government officials report that intercepted discussions from known Islamist networks evolve around this question.<sup>393</sup> Indeed, government and non-governmental analysts alike wonder whether Afghanistan could once more become a “safe haven” and future “playground” for FTFs, allowing groups like al-Qaeda and ISKP to recover, recruit, and raise funds as well as plan external operations.<sup>394</sup> Even before the Taliban takeover, some FTFs from South East Asia reportedly started to make their way to Afghanistan, with most reportedly coming from Central and Southeast Asia via Tajikistan.<sup>395</sup> There are several push and pull factors that could motivate potential FTFs to travel to Afghanistan.

First, the Taliban's takeover has “inspired terrorists around the world”<sup>396</sup> and has been considered “the validation of the doctrine of Jihad.”<sup>397</sup> It has “boosted the morale of the jihadi groups in Syria and gave them a sense of moral victory.”<sup>398</sup> Groups like al-Qaeda in the Islamic Maghreb (AQIM) and TTP but also factions in Syria like Hay'at Tahrir al Sham (HTS) have congratulated the Taliban.<sup>399</sup> In May 2022, the UN reports that “al-Qaida has used the Taliban's takeover to attract new recruits and funding and inspire al-Qaida affiliates globally.”<sup>400</sup> Especially FTFs with combat experience in the Middle East are reportedly thinking about relocating to Afghanistan.<sup>401</sup> IS's military defeat and ongoing infighting between Islamist groups in Syria have decreased the region's appeal significantly and reportedly, “leaders who

faced oppression by HTS in Idlib [...] are now getting ready to move to Afghanistan.”<sup>402</sup>

In addition, Afghanistan is geographically much closer to Central Asia than Syria and Iraq and shares common languages in its border regions, such as Uzbek, Tajik, Dari, or Turkmen. This makes “the threat of an exodus of hardened fighters to Afghanistan, a stone’s throw away from Central Asia, ever more likely.”<sup>403</sup> ISKP has reportedly been focusing on building networks in Kazakhstan, Kyrgyzstan, Uzbekistan, and Tajikistan with its official branch media organ, al-Azaim, adding publications in Tajik, Uzbek, and other regional languages and exploiting regional grievances.<sup>404</sup> Fighters from Uzbekistan and Tajikistan in Syria are reportedly the most excited among FTFs in Syria since they could now travel to Afghanistan without fearing to be deported and jailed.”<sup>405</sup>

Factors that motivate FTFs to join terrorist groups abroad also persist, including personal radicalization factors, existing personal networks and living in recruitment hotspots.<sup>406</sup> For example, grievances like economic and political hardship and discrimination or prosecution for their religious beliefs as well as the hope to build a better future for their children

“that resonated so widely in the Syrian mobilization” in Central Asian countries have not changed much since 2016.<sup>407</sup>

Afghanistan also seems to remain an attractive destination for a few potential FTFs from Western countries. Australian security and law enforcement agencies are reportedly aware of some Australian citizens who have potentially provided support for ISKP and had the intention to travel.<sup>408</sup> There are reports of Western European citizens currently in Afghanistan; also, a German newspaper reported on the case of the German Adrian Torres, who allegedly tried to reach Afghanistan with his girlfriend via Iran but died under unclear circumstances before reaching his destination in December 2017.<sup>409</sup>

Despite these factors and indicators, no major travel movements have been detected so far.<sup>410</sup> UN member states are reporting only small numbers of foreign travelers and in May 2022, the UN acknowledges that “relocation of foreign terrorist fighters to Afghanistan has not materialized in significant numbers.”<sup>411</sup> The following sections aim to explain why this might be and what are potential security risks related to FTFs instead.

## No Mass Mobilization of FTFs

More than a year after the Taliban’s takeover in August 2021, the mass mobilization of FTFs flocking into Afghanistan that was expected by many observers has not materialized. Comparing the foreign fighter mobilization in the 1990ies with the current situation, several factors can explain why there is at most a trickle of FTFs.<sup>412</sup>

First, “2022 is not 1996,” as researcher Abdul Basit puts it.<sup>413</sup> In the 1990s, Afghanistan had been considered the only destination for individuals wanting to join transnational terrorist groups, but in the 21<sup>st</sup>

century, Afghanistan is only one of several options in the Middle East, North Africa, and Sub-Saharan Africa: “regional Jihadist conflicts are available hence the appeal of Afghanistan has vanished.”<sup>414</sup> The notion of ‘Jihad’ moved from transnational to being localized and regionalized and since 9/11, terrorist groups were turning from high profile and coordinated attacks to smaller attacks. With a focus on low conflict including stabbing, vehicle ramming or crude IEDs, there was less and less need for professionally trained fighters. Consequently, the question would be: Why fighters would even need



to travel? An exception might be FTFs from South and Central Asian, for whom Afghanistan will likely “remain the center of attraction,” as outlined above.

The UN also reported in July 2022, that “Member States had not yet observed significant flows of fighters from the ISIL core conflict zone to Afghanistan, although fighters may aspire to do so should the circumstances allow.”<sup>415</sup> As one expert assessed, many potential travelers either did not succeed in getting to Afghanistan or just pretended to travel there in order to leave the increasingly uncomfortable situation in Syria and relocate to Turkey.<sup>416</sup>

In addition, not only has the global Jihadist movement split between al-Qaeda and IS. After the death of prominent leaders like Abdullah Azzam, Osama Bin Laden, Ayman al-Zawahiri or Mullah Omar, there is currently a striking “absence of charismatic figures attracting Jihadists to Afghanistan.”<sup>417</sup>

Also, counterterrorism has evolved since the 1990s and especially since 9/11. No longer a non-state insurgent group, the Taliban depend on working relationships with the international community, for example for humanitarian aid, and thus have an interest in securing the country at least to some extent: if failing to provide security and keeping groups like ISKP and their fighters at bay, the Taliban risk provoking once more hard CT measures and further alienation.<sup>418</sup> In July 2022, the UN for example reported that “Al-Qaida is not viewed as posing an immediate international threat [...] in Afghanistan because it lacks an external operational capability and does not currently wish to cause the Taliban international difficulty or embarrassment”<sup>419</sup> Security agencies are also more vigilant than some decades ago: two pro-IS individuals, who were reportedly seeking to travel to Afghanistan and other conflict zones, were arrested by Moroccan security services in early 2022.<sup>420</sup>

On a logistical level, foreign fighter travel movements to Afghanistan in the 1980s have been facilitated by actors like the US, Saudi Arabia, or

Pakistan.<sup>421</sup> FTFs traveling to Syria, in particular when coming from Europe, were able to transit through bordering countries. But while Turkey is unhappy with the potential of fighters moving from Idlib to Turkish controlled zones, currently, it seems unlikely that tensions with Russia as well as Central Asian republics would push Turkey into a position where it may decide to ignore or even facilitate FTFs moving to Afghanistan. Furthermore, there is not only less support but also new challenges for clandestine travelers: states have enhanced border controls, improved intelligence sharing and coordination, and implemented stricter immigration policies. There are further inhibiting factors for travel movements.<sup>422</sup>

For example, average flight prices have increased. Since the outbreak of the Covid-19 pandemic in early 2020, both national and international travel has been very restricted. As restrictions are being lifted, many countries are now requiring vaccination certificates but as extremist groups, including in Afghanistan, have in some cases opposed vaccination, potential travelers might decide to not get vaccinated against Covid-19 but procure fake certificates.<sup>423</sup> Another inhibiting factor for traveling is that Afghanistan remains cut off from international air travel, as commercial airlines have stayed away since the Taliban takeover in August 2022.<sup>424</sup>

Finally, it is unclear whether groups in Afghanistan would actually be able to absorb FTFs. The Taliban themselves have stated that they were not ready to receive FTFs. Reportedly, the Taliban had even “forced some foreign terrorist fighters to disarm or have relocated others away from the capital so that they remain inconspicuous.”<sup>425</sup> German government officials had reported in September 2021 that potential FTFs from Southeast Asian were focusing on joining ISKP instead of al-Qaeda or the Taliban.<sup>426</sup> It is true that ISKP has been very actively using political and religious propaganda trying to discredit the Taliban as well as aiming to demonstrate that the Taliban cannot provide security to Afghans. In this effort, its attacks in Afghanistan play a major role.



For example, the Kabul airport attack on the 26<sup>th</sup> of August 2021, reportedly “elevated [ISKP] to be the most prominent Da’esh affiliate” and led to US\$500,000 of new funding by its core group.<sup>427</sup> Since then, ISKP “has increased its attacks, mainly targeting Taliban leaders and supporters, and the Shia community, across Afghanistan.”<sup>428</sup> ISKP aims to recruit disgruntled Taliban members and “educated extremists.”<sup>429</sup> But according to the first English-language issue of its magazine “Voice of Khorasan,” ISKP indicates that they are also not really able to receive large numbers of FTFs but focusing on

highly experienced fighters. Similarly, UN member states reported that only few FTFs have traveled to Afghanistan, “almost all with pre-existing Afghan links” and that “Al-Qaida may only require a small number to complement those already there.”<sup>430</sup>

Taken together, these insights provide some indication as to why there has been no (observable) mass mobilization of FTFs to Afghanistan after the Taliban’s takeover. However, there are three groups that deserve closer attention for the potential security risks they pose.

## Motivated Travelers, Returning FTFs, and Lone Actors

If getting to Afghanistan is much more difficult, this means that only motivated and/or experienced individuals will be able to travel and be welcomed upon arrival.

### Getting to Afghanistan no matter what

Security services aiming to prevent FTFs traveling to Afghanistan will need the capability to identify the few actual candidates, probably highly motivated and/or experienced individuals. The factors outlined above serve to identify three main groups of potential travelers: FTFs present in Syria who want to relocate, FTFs from Central and Southeast Asian countries as well as some FTFs from Western countries.

In the past, FTFs from Europe had usually traveled via Egypt, Syria, Yemen, and Pakistan to Afghanistan.<sup>431</sup> Others used Istanbul, Turkey, as a transit hub before taking the land route via Iran as well as traveled to Poland or Hungary before flying to training camps in Waziristan in Pakistan. In 2022, travel routes would probably still include several different stations, but be quite different as FTFs risk being intercepted by Pakistani intelligence at the airport.

When traveling on the land route, FTFs might not only have to transit through Ukraine – a country at war – before reaching Iran, a country who has reportedly been welcoming al-Qaeda and Taliban members but intercepting ISKP-related FTFs in the past.<sup>432</sup> This journey of several thousand kilometers can take weeks or months. Reaching Afghanistan from Europe or the Middle East will likely depend on existing networks facilitating recruitment and travel movements but also on motivation and skills. Fighters from Central Asian (and to some extent Southeast Asian) countries however could possibly use decades-old smuggling routes, entering Afghanistan without being detected by security services.

### Returning from Afghanistan

While governments should focus on preventing recruitment and travel of this first group, they should already prepare for FTFs returning from Afghanistan, as they can pose a real security risk. Famously, Thomas Hegghammer found that most Western FTFs do not return to plan attacks in their country of origin but those who do are more effective than fighters who are not war veterans.<sup>433</sup> Worrying is also the fact that the Taliban are now able to issue national identity documents and passports that

FTFs could use to travel to their country of origin as “Afghan citizens.”<sup>434</sup>

## Lone actors

Finally, one of the possible reasons why there has been no mass mobilization of FTFs is a development towards rudimentary attack modes. Experts observe an increase in (planned) attacks by homegrown fighters who never travelled to conflict zones but are acting alone or in small groups and are only in (loose) contact with terrorist groups abroad. Researcher Abdul Basit for example argues that AQIS was not

necessarily wanting to train foreign fighters but to be a “mothership of ideas, narratives and ideological legitimacy for immature jihadists” and calls these “freelancers.”<sup>435</sup> For example, a group of five Tajik nationals living in Germany were convicted to prison sentences of several years in May 2022.<sup>436</sup> From 2019, they had been in contact with two senior IS members in Syria as well as Afghanistan who helped them plan attacks on a variety of targets, including US military facilities and personnel in Germany.<sup>437</sup> This demonstrates not only that ISKP is definitely a security threat for Western countries but also that a small proportion of Central Asian migrants could play a crucial role in terrorist attacks.

## Recommendations

These preliminary insights described above regarding motivated travelers, returning FTFs, and lone actors help to identify several recommendations for policymakers and security officials.

With the risk of “broken travel” routes<sup>438</sup> and the Taliban not necessarily able or willing to screen incoming foreigners, countries should prioritize early detection of travel plans, prevention of travel as well as detection of departures. Recommendations to address these challenges include information-sharing with possible transit countries, strict border controls, and checks for suspicious patterns of travel or luggage. Stringent luggage checks of potentially suspicious travelers from the region would be advisable since US and international military forces left behind large stockpiles of weapons, ammunition, spare parts, and explosive materials during their hasty retreat from Afghanistan in August 2021.<sup>439</sup> If law enforcement and intelligence agencies retraced which weapon systems are still abroad and forward this information to Interpol, border control could screen suspicious travelers for specific spare parts.

In addition, governments should focus on monitoring relevant social media channels and apps

and improve authorities’ ability to engage with the social environment of potential travelers, including religious figures and family circles. This can be crucial, since one key lesson learned from past FTFs mobilization, for example of FTFs leaving Germany to travel to Syria and Iraq, has been that parents, friends, teachers, and social workers had in some cases detected radicalization and plans to travel early on.<sup>440</sup> Finally, research has demonstrated that women are less likely to engage in combat but can play crucial roles in propaganda, recruitment, and facilitating travel.<sup>441</sup>

To prevent FTFs entering their home country or third countries under a false identity, Afghan passport numbers issued since the Taliban’s takeover should be forwarded to Interpol to for example list them in their “Lost & Stolen Travel Documents” database.<sup>442</sup>

In addition, a lesson from dealing with returnees from Syria and Iraq has been that law enforcement agencies will need to increase their digital forensic capacity to access and assess “battlefield evidence” for prosecuting FTFs for the crimes that they have committed.<sup>443</sup>

Risk assessment and prosecution of returning FTFs have to be complemented by efforts to support returnees' rehabilitation and reintegration as well as disengagement from violent ideologies in cooperation with civil society and the individual's social environment. This approach should also be applied to "frustrated travelers" or individuals who were not able to get to their destination, including due to the prevention of their travel by law enforcement. Central Asian countries – Kazakhstan

and Uzbekistan as well as to a lesser extent Kyrgyzstan and Tajikistan – have for example been on the forefront of repatriating their IS affiliated citizens from Northeast Syria.<sup>444</sup> This decision "indicates a sharp change in approaches and a willingness to work to integrate disaffected or separated citizens, rather than focus on penalizing and isolating them."<sup>445</sup> It will remain to be seen how this decision will impact future mobilization of FTF from these countries.

## Conclusion

This chapter has aimed to provide some preliminary insights to the potential impact of the Taliban takeover on the recruitment and mobilization of FTFs traveling to Afghanistan.

Indeed, the Taliban takeover was met with enthusiasm by terrorist groups around the world and Afghanistan remains at least theoretically an attractive destination for FTFs. Potential FTFs from neighboring countries have already been targeted by ISKP recruitment and grievances that motivate individuals to become FTFs abroad persist in many potential countries of origin, including Western countries.

However, despite these factors and fears of governmental and non-governmental observers of Afghanistan become a new "safe haven" for FTFs, UN member states report that at least a mass mobilization of FTFs has not materialized. Potential reasons for this situation include changes in Jihadist ideology and leadership, the current diversity of possible FTF destinations as well as increased controls and current restrictions of international travel.

Yet, there are three groups that still give concern to worry: very motivated and experienced individuals who want to travel to Afghanistan no matter what, those who return with combat experience and new international networks, as well as those who never

travel but commit terrorist attacks as "lone actors" in their home country.

It is of course too early to say with certainty whether Afghanistan will become once more a hub of transnational terrorism. Very little is known about the current situation in the country. Western embassies in Kabul remain closed and the disruption of local contacts have led to a lack of intelligence that would be needed to provide a more detailed assessment. The good news is that countries are much more knowledgeable about topics ranging from radicalization factors to the risk posed by returning FTFs.

Based on the available insights, including conversations with long-term observers of Afghanistan, there are three main take-aways:

1. "Small numbers might add up."<sup>446</sup> Push and pull factors for FTFs should remain a concern and a steady trickle of motivated and experienced individuals that successfully reach Afghanistan can still make the difference for terrorist groups and their ability to plan and carry out attacks.
2. Observe quality instead of quantity. Terrorist groups in Afghanistan not only seem to focus on quality instead of quantity when it comes to FTFs. Seemingly small groups in terms of numbers might still be able to develop powerful

ideological narratives that inspire lone actors to carry out terrorist attacks without ever crossing a border or needing complex planning.

3. Learn from mistakes. The various shortfalls of dealing with FTFs returning from combat zones including Afghanistan as well as Syria and Iraq should be taken to develop coherent approaches to deal with the potential effects of the Taliban takeover. This not only includes travel restrictions and proactively managing returning FTFs but also developing effective strategies to address underlying radicalization factors in countries of origin.

The terrorist threat emanating from Afghanistan is well and live and the potential of FTFs traveling to Afghanistan or being inspired by events there needs to be closely monitored. As one expert put it: "Anyone who wants to conclude [the Afghanistan chapter] will be in for a nasty surprise."<sup>447</sup>



# TALIBAN REGIME: EFFECTS ON GLOBAL TERRORIST ORGANIZATIONS

DR. GUIDO STEINBERG

## Al-Qaeda 2022

Al-Qaeda has always regarded itself as the avant-garde of global jihad against the West, but a year after the victory of the Taliban in Afghanistan, the organization is still reeling from the losses inflicted on it by the rise of the Islamic State (IS) and its affiliates from 2013. Perhaps most importantly, it continues to suffer from its inability to mobilize and recruit the youngest supporters of the jihadist movement who instead flocked to join IS in Iraq and Syria by the tens of thousands, effectively showing that IS's call for the immediate and uncompromising implementation of its Salafist interpretation of Islamic Law and the establishment of an Islamic state was much more attractive to a new generation of jihadists than al-Qaeda's more somber and strategic plan of a long-lasting guerilla war against the United States and its allies. Nevertheless, al-Qaeda remains an important jihadist force to be reckoned with, primarily because its affiliates worldwide have

shown a remarkable resilience to the threat posed by IS and Western counterterrorism alike.

This chapter will highlight three of the most important operational areas for al-Qaeda: South Asia (Afghanistan/Pakistan), Syria, and West Africa and take stock of the current fortunes of the organization in these areas. It will become clear that, while the Taliban victory in Afghanistan certainly was an important motivating factor, so far, it has not led to a significant change in the overall strategic balance with IS nor has it led to a revival of the group's strength in other regions. The fact that al-Qaeda has developed into a major threat factor in West Africa is due to particular regional circumstances and until now remains unconnected to the situation in Afghanistan. Indeed, the withdrawal of French forces from West Africa in 2021 handed al-Qaeda a strategic victory, comparable to the one in Afghanistan.

## 1. Al-Qaeda Central in Afghanistan and Pakistan

The situation of al-Qaeda in Afghanistan is characterized by a marked ambivalence. On the one hand, the withdrawal of US and coalition forces, the quick fall of the Ghani government, and the Taliban takeover represent a truly historical success for the jihadist movement. From al-Qaeda's perspective,

the victory was made possible by an alliance it built with the Taliban in 1996, when Osama Bin Laden returned to Afghanistan from Sudan. Even if the relationship with the Taliban leadership around Mullah Mohammed Omar (d. 2013) was sometimes rocky, al-Qaeda's alliance with the Haqqani Network

remained solid, partly because of the Haqqanis' long history of collaboration with the Arab organization and their espousal of jihadist doctrines. In the years after 2001, when al-Qaeda was on the run and looking for new hideouts in Pakistan, the Haqqani Network provided it with much-needed shelter in its stronghold in North Waziristan.

From the mid-2000s onwards, the organization established a new headquarter in the area and quickly managed to attract new recruits from abroad. The late 2000s were years of intense strategic debates between leaders like Osama Bin Laden (in Abbottabad though, not in Waziristan), Atiyatallah al-Libi (a.k.a. Jamal al-Misrati), Yunus al-Muritani (a.k.a. Abd al-Rahman Salim), and others. Improved counterterrorism measures had thwarted many plots so that the London bombings on 7 July 2005 remained the last major al-Qaeda attack in the West. Therefore, the discussion centered on new ways to target the Western world and revive the organization's activities there. One outcome of the deliberations was the 2010 "Europlot." The organization sent several recent recruits back to Europe – primarily to Germany and Austria – who were supposed to carry out smaller attacks to demonstrate that al-Qaeda was still capable of targeting its enemies in the West. In the meantime, the organization hoped to gain some respite and manage to plan more strategic attacks against Western targets.<sup>448</sup> Most of the returnees were arrested, though, before they could put their plans to practice.<sup>449</sup>

Perhaps most importantly, the events demonstrated how a jihadist organization profiting from the support of local allies in a seemingly remote corner of South Asia could develop into a global threat. This fact was not lost on al-Qaeda's adversaries at time, so that its North Waziristan headquarters and its main planners became the targets of a relentless campaign of American drone strikes, which eliminated many of the organization's most important leaders including its "number three" Said al-Masri (a.k.a. Mustafa Abu I-Yazid) in May 2010, its second-in-command Atiyatallah al-Libi in August 2011

and his successor Abu Yahia al-Libi (a.k.a. Muhammad Hassan Qaid) in June 2012. US Special Forces also killed Osama Bin Laden in his hideout in Abbottabad on 2 May 2011, leaving al-Qaeda Central severely weakened and unable to plan, organize, and execute international operations ever since.

With al-Qaeda Central under pressure and its leader Ayman al-Zawahiri in hiding in an unknown place, its affiliates gained importance. Although the Egyptian seemed to be a weak personality, lacking charisma, and unable to establish any relation whatsoever to a new generation of jihadists who preferred IS over al-Qaeda, Zawahiri steadfastly insisted that the jihadist movement had to lead a guerilla war (*harb al-'isabat*) instead of building Islamic emirates or states in order to sap its enemies' morale and force their eventual withdrawal from the Muslim world.<sup>450</sup> Although not all affiliates followed his advice – al-Qaeda's Yemeni branch, for instance, established small emirates in Southern Yemen in 2011 and 2012 – the events in Afghanistan proved the merits of Zawahiri's strategy. Since President Barack Obama declared the end of combat operations in December 2014 and reduced the American troop presence to some 10,000, it became clear that the US had grown war-weary and would look for any opportunity to exit the country. With the Doha agreement of February 2020, a Taliban victory was finally within reach. The US government agreed to withdraw its troops until the 31<sup>st</sup> of May 2021 and the Taliban promised to keep organizations such as al-Qaeda from using Afghanistan as a launch-pad for terrorist attacks abroad.<sup>451</sup>

The Taliban takeover of Kabul and the rest of the country in August and September 2021 was an al-Qaeda victory, too. In the years leading to the withdrawal of US and coalition forces, the organization had maintained a residual presence in the Pakistani tribal areas and – especially after a large operation of Pakistani troops in North Waziristan in 2014 – on the Afghan side of the border, where the reduction of Western troop levels made it safer for the Taliban and their allies to operate. In most

sources, al-Qaeda Central is said to have numbered only a few hundred fighters in these years, and its South Asian affiliate al-Qaeda in the Indian Subcontinent (AQIS) does not seem to have been bigger.<sup>452</sup> But expertise matters nearly as much as numbers, and al-Qaeda provided the Taliban with experienced trainers and advisers, teaching their Afghan allies the use of terrorist tactics, building improvised explosive devices (IEDs) and perpetrating suicide attacks.

Shortly after the Taliban victory in August 2021, some al-Qaeda leaders were reported to have moved to Kabul, among them the al-Qaeda-number-one Ayman al-Zawahiri, who was killed in an American drone strike in the upscale neighborhood of Sherpur

on the 1<sup>st</sup> of August 2022.<sup>453</sup> The rest of the organization is suspected to remain in the eastern parts of the country in or close to Haqqani controlled territory. Although al-Qaeda clearly profited from the rise of key allies like Sirajuddin Haqqani to positions of power in the new Kabul government – he was named interior minister – it remains far from clear that the organization will be able to translate this into renewed terrorist activity abroad. For the time being, it seems to lack any external operations capacity,<sup>454</sup> most importantly because it lacks recruits – especially from Western countries. There is no evidence as yet that the Taliban victory has led to an upsurge of travels by international recruits to Afghanistan.<sup>455</sup>

## 2. Al-Qaeda Central and al-Qaeda in Syria

From 2013, al-Qaeda made efforts to build an alternative base to Afghanistan in Syria, probably because this country is geographically closer to Europe and because it proved far easier for recruits to travel there via Turkey which tolerated the crossings of jihadists to Syria for the better part of the 2010s. In April 2013, the breakup of Jabhat al-Nusra and Islamic State in Iraq (ISI) led to the great schisma of the jihadist movement which has shaped its fortunes during the last decade. But the split also presented al-Qaeda with the opportunity to strengthen its relations to al-Nusra Front and establish an affiliate in a country which became the iconic destination for jihadist foreign fighters between 2012 and 2019.

Al-Qaeda's buildup in Syria began in 2013, when it sent leaders and operatives from Pakistan, Afghanistan, and Iran to the country. The group that formed was called "Khorasan" after a historical region encompassing parts of Iran, Afghanistan, and Central Asia. This term is also regularly used by jihadists to label Afghanistan and some neighboring regions. The Khorasan group (Jama'at Khorasan, not to be confused with Islamic State-Korasan Province (ISKP)) was embedded in al-Nusra Front, but its main goal

was to use the bases in Syria to rebuild an external operations structure designed to target the West and especially transatlantic air travel.<sup>456</sup> These efforts were thwarted by relentless US airstrikes killing most of its leaders, including its top commander, the Kuwaiti al-Qaeda veteran Muhsin al-Fadli, on the 8<sup>th</sup> of July 2015.<sup>457</sup>

The organization subsequently renewed its efforts to build an al-Qaeda structure in Syria. This became possible when three prominent al-Qaeda-leaders arrived in Syria after having been released in Teheran, where they had been arrested and/or under house arrest since the early 2000s, when they were caught in Iran after fleeing Afghanistan. In total, five top al-Qaeda leaders were released as part of a prisoner swap between al-Qaeda's Yemeni affiliate al-Qaeda in the Arabian Peninsula and the Islamic Republic of Iran.<sup>458</sup> Of these five, two – the Egyptians Saif al-Adl and Abdallah Ahmad Abdallah (Abu Muhammad al-Masri) – decided to remain in Iran. Three – the Egyptian Abu al-Khair al-Masri and the Jordanians Khalid al-Aruri (Abu al-Qassam al-Urdunni) and Sari Shihab (Abu Khallad al-Muhandis) – moved to Syria, where they joined al-Nusra Front and strengthened

the contingent of al-Qaeda members within this organization.<sup>459</sup>

Shortly after the arrival of the three leaders, the situation in Syria changed. In the course of 2015 and 2016, the rebels in the Northwest came under immense pressure and in December 2016 lost the Eastern part of the city of Aleppo to regime forces and their Russian, Iranian, and Lebanese allies. Al-Nusra Front reacted by trying to unite with more moderate rebel formations like the Islamist-Salafist Ahrar al-Sham (The Free Men of Syria), renaming itself Jabhat Fath al-Sham (Conquest of Syria Front) and publicly declaring that it cut its ties to al-Qaeda. In spite of these steps, the alliance with Ahrar al-Sham never materialized, so that JFS established an alternative coalition in January 2017, when it was joined by the more jihadist-inclined wing of Ahrar al-Sham and some other groups. The alliance was named Hai'at Tahrir al-Sham (Syria Liberation Authority, HTS) and continued earlier al-Nusra Front efforts to present itself as a Islamo-nationalist organization more along the lines of the Afghan Taliban than al-Qaeda, aiming at the fall of the Assad regime and presenting no threat to other nations.<sup>460</sup>

As a consequence, al-Qaeda leaders and loyalists within JFS/HTS distanced themselves from the new organization and reiterated their oaths of allegiance to Ayman al-Zawahiri. However, these al-Qaeda supporters suffered an important loss when Abu al-Khair al-Masri – who officiated as al-Qaeda's overall number two at the time – was killed by an American airstrike in February 2017. But other leaders stepped into the void and began to establish their own, al-Qaeda-loyalist groups independent of HTS. These operated in the Syrian province of Idlib and some neighboring regions of Aleppo, Hama, and Latakia, until they united in February 2018, when they formed the Guardians of Religion (Tanzim Hurras al-Din), which is often called al-Qaeda-Syria (AQ-S). Its leaders were the al-Qaeda-veterans Samir Hijazi (a.k.a. Abu Hammam ash-Shami, a.k.a. Faruq as-Suri), a Syrian, and the Jordanian Khalid al-Aruri (a.k.a. Abu al-Qassam al-Urdunni, a.k.a.

Abu Ashraf). The new organization stood for an uncompromising jihadist strategy, rejecting HTS's pragmatic cooperation with the Turkish military, which established a de-facto protectorate over the Syrian province of Idlib, the last rebel sanctuary from 2017 onwards.<sup>461</sup>

Soon, Hurras al-Din came under pressure from two powerful adversaries. From its inception, Hurras al-Din strongly criticized HTS's collaboration with the "infidel" Turkish state and rejected its efforts to establish a de-facto-emirate against the advice of al-Qaeda-leader Ayman al-Zawahiri.<sup>462</sup> Relations soured when Hurras al-Din together with smaller jihadist organizations built its own coalitions (called "operations' rooms" by the Syrian rebels) which did not adhere to a major ceasefire agreement negotiated between Turkey and the Syrian regime in March 2020, and started attacking Syrian regime forces and Turkish military targets in Idlib.<sup>463</sup> In reaction to the insurrection, HTS initiated a major crackdown against Hurras al-Din in summer 2020, arresting hundreds of its leaders and members. In parallel, US airstrikes continued targeting al-Qaeda leaders in Syria, killing not only Abu al-Khair al-Masri, but also Khalid al-Aruri in June 2020 and several lesser-known figures. Due to these attacks by HTS and the US, the al-Qaeda presence in Syria was severely weakened by late 2020.

As a consequence, al-Qaeda was struggling for survival in Syria in 2022. But although many leaders had died, most of its fighters were either arrested by HTS or went underground. In addition, HTS itself and some other smaller organizations host large contingents of foreigners, who might not have reversed their jihadist worldviews to the extent suggested by the HTS leadership's public about-face. Northwest Syria and Eastern Afghanistan host the biggest concentration of foreign terrorist fighters worldwide. In Syria, the number of a few hundred Europeans operating with HTS and allied organizations is still alarming. If the situation in Idlib changes for better or for worse, these might become a more direct threat to their home coun-



tries again. This also holds true for hundreds of al-Qaeda-loyalists now in HTS custody, who might not remain there forever. The Afghanistan experience clearly served as a motivating factor for HTS and al-Qaeda in Syria, where the Taliban victory of

2021 was duly celebrated. But due to the continuing pressure on al-Qaeda/Hurras al-Din, it was mainly HTS – which sees itself as the Syrian equivalent to the Afghan Taliban – that referred to the events to bolster the morale of its followers.

### 3. AQIM and JNIM

While jihadists in Afghanistan and Syria remain the bigger direct threat to the West (and especially Europe) in the coming years, an upsurge of al-Qaeda's activities in the Sahel is threatening Mali and neighboring countries. In general, jihadist groups have gained footholds in several African countries like Somalia, Mozambique, and others in recent years, but nowhere is the movement stronger than in West Africa. The main reason is that al-Qaeda's affiliate organization al-Qaeda in the Islamic Maghreb (AQIM) has managed to transcend its own ethnic and national boundaries by recruiting more non-Arabs, building increasingly powerful alliances with groups from sub-Saharan Africa.

When the Algerian Salafist Group for Preaching and Combat (Groupe Salafiste pour la Prédication et le Combat, GSPC) joined al-Qaeda in 2006/2007, it was an Algerian group fighting the Algerian state with a light presence in the Sahara and Sahel for logistical purposes. Furthermore, it was not at all clear to what extent AQIM submitted to al-Qaeda's command and whether it and its leader Abdelmalek Droukdal would remain within the organization's fold for long. After a major attack on a United Nations building in Algiers December 2007, the organization came under pressure in its home country and its units operating in the Sahara and Sahel gained in prominence. Part of their rise were considerable ransom payments that AQIM extracted from European governments who paid millions for the release of their citizens kidnapped in the Sahara. Between 2008 and 2012, the organization is reported to have received up to US\$91 million.<sup>464</sup>

This newfound wealth allowed AQIM's Saharan commanders to buy their way into Northern Mali society, deepening a process that had already begun at the end of the 1990s. Field commanders like Mokhtar Belmokhtar and others integrated themselves into Northern Mali society, including by marrying into local tribes. Their wealth turned them into attractive business partners and allies for local elites and placed them in a position to recruit in Northern Mali, Mauritania, and other states of Sahel – AQIM's recruiting base became much more transnational from the 2000s. Soon Algerians were in a minority in the Saharan AQIM units and observers spoke of a "Saharization" of the Algerian al-Qaeda. Consequently, the organization's focus shifted south- and westwards to Mali and Mauretania; operations in Algeria became exceptions rather than the norm and – if AQIM attacked in its home country – the activities mostly took place in the South.

Such was the situation when the civil war in Libya broke out in 2011 and Malian Tuareg who had served in Muammar al-Qaddafi's forces returned to Northern Mali. A large contingent joined with deserting Malian officers to form the military backbone of what was later to become the separatist National Movement for the Liberation of Azawad (Mouvement National de Libération de l'Azawad, MNLA). This organization allied with the more jihadist inclined Ansar Dine (a Tuareg group led by Iyad ag Ghali), AQIM and MUJAO (Monotheism and Jihad Group in West Africa, a Sahelian jihadist formation closely allied to AQIM). In a rebellion that started in January 2012, this

rebel alliance battered Malian government forces in the North. In July 2012, Ansar Dine, AQIM and MUJAO turned against the MNLA and took control of Northern Mali including the urban centers of Gao and Timbuktu.<sup>465</sup>

To prevent a consolidation of jihadist control in Northern Mali, French forces intervened on the side of the Malian government in January 2013. The campaign was successful to the extent that AQIM and its allies suffered high losses and it deprived the jihadists of their Northern Mali refuge. Nevertheless, they remained a serious threat. In Northern Mali itself, the remnants of the jihadist groups were driven back underground and perpetrated frequent attacks on French and Malian forces over the years. Other jihadists moved to neighboring states like Niger and Burkina Faso from 2013 and broadened their recruiting bases yet again. In 2014, it seemed that these events had severely weakened AQIM; the group splintered and commanders like Mokhtar Belmokhtar founded their own independent groups like al-Murabitoun.

Despite these developments most of the new groups operating in Mali and neighboring states (including al-Murabitoun) continued to cooperate closely with AQIM. In what the New York Times labeled “al-Qaeda’s Branch in Africa’s lethal comeback,” the organization and its allies moved further south and perpetrated a string of high-profile attacks in Central Mali (including Bamako), Burkina Faso, and Cote d’Ivoire.<sup>466</sup> This newfound strength was especially noteworthy because of the rise of IS affiliates all over the Islamic world who posed major problems to al-Qaeda recruitment and operations from 2014. In May 2015, a MUJAO breakaway faction founded what was later called the Islamic State in the Greater Sahara (ISGS), but AQIM continued its foray south and managed to recruit among black West Africans in growing numbers.

Partly as a reaction to the threat posed by IS, AQIM formed a new umbrella organization of al-Qaeda-loyalist factions in March 2017, which was called Group

for the Support of Islam and the Muslims (Jama’at Nusrat al-Islam wa-l-Muslimin, JNIM). In this merger all Sahelian pro-al-Qaeda factions were united under the leadership of the Tuareg Iyad Ag Ghaly. JNIM combined Ansar Dine, al-Mourabitoun, Katibat Macina, and the Saharan and Sahelian AQIM groups into a new coalition. Even though its subgroups continued to be led by local commanders, the overall leadership of JNIM remained with AQIM. Between 2017 and 2019, JNIM often cooperated with ISGS, giving rise to the hypothesis of a “Sahelian exception” to the rule of lethal conflict between al-Qaeda and IS. But in 2019 confrontations between the two groups broke out and did not subside in the following years.<sup>467</sup>

Despite this competition, JNIM became the dominant jihadist actor in Mali and its neighboring countries from 2017. It managed to intensify its activities in Western Niger and Burkina Faso, leading to a breakdown of state control in the Northern part of the latter country that has accelerated in 2022. Furthermore, AQIM made efforts to revive its former affiliate Ansaru in Nigeria, threatening to spread its sphere of influence into Northwestern Nigeria. Although AQIM also suffered losses, for example when its long-time leader Abdelmalek Droukdal was killed by French forces in Northern Mali in June 2020, the JNIM offensive did not lose momentum.<sup>468</sup>

This was the situation when the French government withdrew its forces from Northern Mali in August 2022. Although French (and American forces) remain in nearby Niger, this was the second withdrawal by a Western nation from a major jihadist battlefield within a year. It is still too early to tell what the outcome will be in the coming years, but it is probably safe to state that the event will be considered a major victory just like the Taliban takeover of Afghanistan. In contrast to the Hindukush, where IS-K is the dominant jihadist organization today, in the Sahel JNIM (and therefore al-Qaeda) is more likely to profit from the windfall of the withdrawal.

## Conclusion

Since 2017, the jihadist movement has experienced major problems to plan, organize, and execute attacks outside the Muslim world. At the same time, with the US withdrawal from Afghanistan and the French from Mali, it has scored two major victories in the span of only one year – providing conclusive evidence that al-Qaeda’s strategy of attrition might work. Quite ironically, though, the organization and its affiliates have only partly been able to profit from these victories due to the rise of IS affiliates. The most important of these new outfits is IS-K which is probably the most dangerous jihadist organization worldwide and the only one today that is at least trying – if until now unsuccessfully – to perpetrate attacks in the West.

Another reason for al-Qaeda’s weakness was the decision of the Syrian al-Nusra Front to end its alliance to al-Qaeda and reinvent itself as an Islamo-nationalist force following the model of the Taliban and entering into a client-patron-relationship with Turkey that is anathema to al-Qaeda-ideology. This might not be the end of al-Qaeda’s foray into the Arab world after 2011, but Hurras al-Din/AQ-S is not likely to regain strength absent major changes to the situation in and around Idlib.

Al-Qaeda is strongest in West Africa, where its Sahelian affiliate JNIM has not only contributed to the French withdrawal from Northern Mali in 2022, but has also managed to transcend its traditional Arab recruiting pools by integrating darker-skinned Tuareg first and Africans later – eventually threatening the stability of Mali, Burkina Faso, and adjoining regions of Niger. There is no evidence as yet that AQIM/JNIM has started building an external operations capacity, but this is likely to change if it proceeds on its current trajectory and tries to establish itself as a truly global heir to al-Qaeda Central and a serious competitor to IS-K for the leadership of global jihad.

# IRAN FACING TWO TALIBAN: IRAN-TALIBAN CHANGING RELATIONS

HESSAM HABIBI DOROH

In July and August 2021, during the transition of Iran's executive branch from the presidency of Hasan Rouhani to that of Ebrahim Raisi, new realities began to emerge on the country's eastern front. The Taliban, which were seen as militant Sunni extremists, once again controlled Afghanistan. On the other hand, one of Iran's demands of having the United States and its European allies out of the region had been achieved. Despite the previous cooperative relations between Taliban and Iran, the situation for Iran changed globally, regionally, and domestically. The main aims of this chapter are first to understand the dynamics of these relations historically, and secondly to elaborate on the way in which Iran perceived the new situation after the Taliban takeover discursively but also operatively. This will allow an analysis of the existing challenges and provide a possible overview of how the situation may develop.

For Iran, the new Taliban are no longer just a guerilla force but part of the reality of Iran's eastern border, impacting Iran geopolitically but also geoeconomically. For the authorities in Iran this creates a mixture of possibilities and concerns reflected in different parts of the state, as will be discussed in this chapter. It is too early to see if this binary situation will become a strategic problem or an advantage for Iran. However, by putting the new situation into a larger context, we can see a new chapter of uncertainty and unpredictability facing the decision makers in Iran.

In the past, Tehran had viewed the Taliban as part of a Saudi-sponsored Jihadi group aiming to pressurize Iran, similar to al-Qaeda. Nonetheless, the concern of having a long-term US military presence in Afghanistan remained problematic for Iran. Thus, post-withdrawal Afghanistan once again positioned the establishment in Iran on a knife-edge which they cannot escape. To put it differently, while one of Tehran's strategic goals, the withdrawal of US and NATO has been achieved, the possibility of an unstable and brittle Afghanistan could hinder other important geopolitical and economic objectives in the spectrum of the "Look East" foreign-policy orientation.

Over the last two decades, Iran has generally been acting strategically pragmatically, with a fluctuating and in some part contradictory role in Afghanistan. While during the early 2000s Iran supported the stabilization of Afghanistan, from the 2010s onward Iran began supporting key elements of the Taliban. For now, Iran is emphasizing its demand that the creation of an inclusive government has to be guaranteed and that the new government has to reflect Afghanistan's demographic and ethnic composition. Though Iran's policy toward Afghanistan in general and the Taliban in particular may lack consistency, it has pushed the authorities to adopt a "tactical flexibility in foreign policy making," which can characterize one aspect of Iran's foreign policy.<sup>469</sup>



## Between the Two Taliban

The majority of analysis looking at Iran-Taliban relations start with pointing out the fact that in 1998 Iran went nearly to war with Afghanistan under Taliban rule after they killed 11 Iranian civilians in Mazar-i-Sharif, including nine Iranian diplomats.<sup>470</sup> However, it should be remembered that, based on the memoir of Ali Akbar Hashemi Rafsanjani, negotiating with the Taliban was in Iran's foreign ministry's agenda as early as in 1998. Rafsanjani, who was at the time the Chairman of Expediency Discernment Council, pointed out that the foreign minister, Seyyed Kamal Kharrazi, explained to the Supreme Leader Ali Khamenei in several letters why a military intervention in Afghanistan would be wrong and "we should work with the Taliban step by step."<sup>471</sup> Hashemi himself also emphasized his disagreement with military confrontation with Taliban strategically, preferring a diplomatic solution for the crisis in Afghanistan.

During that period, a variety of opinions existed within the highest security apparatus of the state, i.e., the Supreme National Security Council (SNSC), reflecting the mixture of perspectives towards the Taliban. Major General Yahya Rahim Safavi, military commander of the Islamic Revolutionary Guard Corps (IRGC) – the Iranian paramilitary body of the 'Guardians' of the revolution – that played a key role in supporting the 2001 uprising against the Taliban in Herat, was in favor of total military control of Afghanistan, whereas brigadier-general and the commander of the Islamic Republic's army, Abdolali Pourshaseb, recommended selected strikes.<sup>472</sup> In his memoir, Rafsanjani argues that in July 1998 the leadership under Ali Khamenei disagreed with a full military intervention under those circumstances and recommended "leaving Afghanistan in the hands of the Afghan people."<sup>473</sup>

During the first Taliban regime, the administration in Iran under the Reformist president Seyyed Mohammad Khatami preferred a moderate policy towards the Taliban to avoid a wider conflict. It is worth mentioning that the consulates in Herat and Kabul remained open despite the ongoing crisis. This

policy, which was concluded and coordinated within the SNSC, led to direct negotiation between Tehran and the Taliban over the issue of drug trafficking.<sup>474</sup> Iran has also worked with the Taliban in a pragmatic way from the 2010s onward to maintain some influence regionally. The IRGC reportedly facilitated Mulla Akhtar Mohammad Mansoor's unofficial visit to Tehran, who probably resided in Mashhad or Zahedan before he was killed in 2016 in US drone strike in Pakistan.<sup>475</sup> There are also several rumors about the Taliban's unofficial offices in Iran. The putative Taliban Council of Mashhad, known as "Mashhad Shura," whose presence has been denied by Iranian officials, is interesting to note.

In this regard, the author is thankful to Dr. Hans-Jakob Schindler, who enlightened me that the public narrative concerning the council "had changed in 2019 and now claims emerged that it had been dismantled without any objective evidence demonstrating its existence in the first place."<sup>476</sup> The potential Taliban Council of Mashhad is especially important to mention, whose presence was denied by Iranian officials.<sup>477</sup> Additionally, there are indications suggesting that the IRGC provided the Taliban with weapons and military training – a fact that was disclosed by secretary of the SNSC Ali Shamkhani in December 2018 when he visited Kabul, briefing the Afghan government that Iran was supplying the Taliban with light weapons to deal with security issues on the border, with no intention of changing the political situation in the Taliban's favor.<sup>478</sup>

The strategic flexibility and hybridity led Iran to cooperate with the US forces with military and intelligence support during the efforts in 2001 to remove the Taliban regime.<sup>479</sup> Further, Iran diplomatically supported the United Nations talks on Afghanistan in Bonn and supported the internationally recognized post-Taliban government in Kabul. The US strategic shift to cooperation with Iran and Russia on the peace process in Afghanistan, where the CIA came into direct contact with Iran in Dushanbe, Tajikistan,

should also be noted.<sup>480</sup> General Qassem Soleimani helped the Americans to establish their bases in Panjshir and Bagram and assisted anti-Taliban fighters in northern Afghanistan.<sup>481</sup> However, this relaxation of tension between the US and Iran did not last long, after the New York Times raised the alarm about Iran's influence in Afghanistan in a January 2002 article.<sup>482</sup>

While President George W. Bush labeled Iran as part of an "Axis of Evil" along with Iraq and North Korea a week after the New York Times article, the Iranians started to work on their own Axis: the "Axis of Resistance." In post-2001 Afghanistan, the IRGC played an active role. By 2013, the Quds force of the Sepah had organized tens of thousands of Afghan combats under the umbrella of Fatemiyoun to fight in Syria on behalf of Syrian president Bashar al-Assad in the ongoing civil war against various opposition forces, as well as Islamic State (IS).<sup>483</sup>

The core members of Fatemiyoun were the Shi'ite fighters of Sepah-e Mohammad, which fought during the Soviet war in Afghanistan.<sup>484</sup> Some of the members also came from the Abuzar Brigade, which supported Iran in the war with Iraq. The Quds force of the Sepah upgraded the Fatemiyoun from a Brigade (*tip*) to an Army (*lashkar*). At the end of 2017, their members were estimated to be between 10,000 and 20,000.<sup>485</sup> Currently, it is not entirely clear what role Fatemiyoun can play in the future of Afghanistan. However, it is certain that they are not organized by the authorities in Iran to operate solely in Syria but also eastward to prevent Sunni militant incursions without directly confronting the Taliban. On the 28<sup>th</sup> of July 2021, Fatemiyoun's media representative claimed that they are not going to fight against the Taliban in Afghanistan and accused the media in the United States and Israel of creating division and disharmony in Afghanistan.<sup>486</sup>

## Contradictory Narratives: Between Victory and Skepticism

Compared to the responses to the first Taliban regime, we can see a general shift in discourses from political currents in Iran. This time, the more liberal-minded Reformists, in contrast to their reactions in the 1990s, suggested a harder policy toward the Taliban. The Reformist politician Mustafa Tajzade, a disqualified candidate in the 2021 Presidential election, criticized the establishment, pointing to the project of "purifying the Taliban" in Iran.<sup>487</sup> Qolam Hossein Karbaschi, former mayor of Tehran (1990-98) and a Reformist politician, went even further and in an interview in August 2021 claimed: "we should not leave Afghanistan alone in the hands of the Taliban" and suggested Tehran should cooperate and empower the Karzai-Abdullah coalition and support Ahmad Masoud in Panjshir.<sup>488</sup>

On the other hand, this time the conservatives and hardliners in Iran followed the official strategy of accepting the Taliban and saw the whole development as a victory and opportunity for Iran. During his first speech after Taliban's takeover, Ali Khamenei

tried to present a moderate and careful response by mentioning that the priorities are the people of Afghanistan, which was similar to his perspective in the 1990s. Further, Khamenei pointed to Iran's hybrid and shifting relations with the Taliban. He also used the occasion to blame the US and the West in general for acting "extremely shamelessly" in Afghanistan.<sup>489</sup>

Overall, discursively diverse narratives emerged among various Iranian political stakeholders in reaction to the Taliban. The main responses can be divided into two categories: first a sense of victory for Iran combined with the satisfaction of US and NATO forces' withdrawal from Afghanistan. Secondly, despite all sanguinity among the officials, a clear sense of uncertainty and skepticism contrast with the victorious optimism.

## The Sense of Victory

President Raisi, in the middle of new situation in Afghanistan and struggling with the Iranian economy under the US “maximum pressure” sanctions campaign, responded slightly differently to the Supreme Leader to Taliban’s takeover. Raisi welcomed the departure of foreign forces from Afghanistan and described this event as an opportunity “to revive security and peace” in Afghanistan and committed to work with the new Taliban.<sup>490</sup> Ali Akbar Velyati, the former Iranian foreign minister and current advisor to Supreme Leader, sees the whole development positively and stated explicitly that first, Tehran will not intervene in Afghanistan’s internal affairs and that second, he placed Afghanistan as part of the Axis of Resistance, “seeking independence and freedom.”<sup>491</sup>

Some politicians in Iran, for instance one of the hardliner members of parliament and anthropologist Ahmad Naderi, emphasized the difference between the first and second generations of the Taliban, claiming that the Taliban no longer have ties with Saudi Arabia and Pakistan. He concludes that the common enemy (the US) is the current binding factor between Iran and the new government in Afghanistan and for this reason this is a victory for both countries.<sup>492</sup>

Similarly, Mohammad-Reza Naqdi, deputy commander for coordination of the IRGC, praised this victory in Afghanistan and expected “the same fate” for US bases in other parts of the region.

Similar to other narratives of IRGC officials, Naqdi used this opportunity to effectively warn other countries in the region “to not trust and to separate themselves from the US”<sup>493</sup> This argument from members of the IRGC and from ultra conservatives in Iran is usually followed by the statement that the Resistance is the only effective answer regionally. In a recent paper, published in the Journal of Soft Power Studies (affiliated with Basij, a volunteer paramilitary organization operating under the IRGC), the author concludes: “In interviews with soft power and regional experts in Iran, the most important aspect in the current situation is to focus on proxies as a deterrence in Afghanistan’s territory.”<sup>494</sup>

Moreover, in Tehran, the Taliban’s return is seen as a small step toward the operationalization of the “alternative axis” formed by countries as Iran, Russia, and China. Therefore, it is not surprising that President Raisi, in his first talk with his Chinese counterpart, stressed Tehran’s readiness to cooperate with Beijing in establishing security and stability in Afghanistan. In that sense, in confronting the unipolarity of the world order, Tehran, along with Moscow and Beijing, see their opportunity to cooperate and increase their geopolitical and geoeconomic influence in the region. In this regard, Javan Daily, an IRGC-affiliated newspaper, emphasized that for Iran’s leadership, ties with China and Russia are much more important than nuclear negotiations with the western powers.<sup>495</sup>

## The Sense of Skepticism

Despite these types of victorious narratives, the end of the US presence in Afghanistan has created a wide range of concerns for Iran. From the beginning of the Taliban’s return to power, Iran relocated its diplomats from its consulates in Mazar-i-Sharif, Kandahar, and Jalalabad to the Kabul embassy to

avoid the problem that occurred in 1998. Tehran expressed its concerns after the Taliban’s takeover and asserted that the security of diplomats and diplomatic centers had to be respected.<sup>496</sup> Similarly, Majid Takht Ravanchi, at that time Iran’s Permanent Representative to United Nations, emphasized that,

along with Afghanistan's other neighbors, "we are gravely concerned about insecurity and instability as well as threats of terrorist networks and organized criminals active in trafficking in drugs and persons."<sup>497</sup>

Some analysts within Iran see a wider US conspiracy in the current situation and argue that the Taliban as part of a plan aiming to limit and pressurize Iran. Thus, in the view of these analysts Iran's interests will be impacted negatively in the long run.<sup>498</sup> In some analyses, scholars in

Iran argue that the US created this mess in order to cause civil war in Afghanistan and destabilize the ground for Iran.<sup>499</sup> In their view, the solution to avoiding this is to have a government in Afghanistan in which the Taliban shares power with actors close to Iran. Nonetheless, during the appointments of Taliban figures to positions of influence in the newly formed Taliban regime, it became clear that Iran had already lost influence in Afghanistan. Tehran's dissatisfaction was expressed explicitly by some officials such as the secretary of the SNSC, Ali Shamkhani.<sup>500</sup>

## Border Security: Ideological and Geographical Borders

After the Taliban took over Kabul, Iran's diplomatic mission to the capital remained open to show on one hand Iran's interest in working in the new political landscape. On the other hand, Tehran has many interests and concerns in Afghanistan that cannot be easily ignored. These are related to issues such as terrorism, refugee flows, the illicit trade in narcotics, the water crisis, and sectarian concerns. In fact, these issues are all related and linked to the question of border and its security. Further, from the Iranian perspective the border, and the security concerns related to it, are not just geographical but also ideological.

In the context of security, it is important to mention the complex relationship between Tehran and al-Qaeda. As in 1999, al-Qaeda under Abu Musab al-Zarqawi focused on recruiting fighters from Jordan, Palestine, Syria, Lebanon, Iraq, and Turkey, and sent them "very easy" through Iran on to Afghanistan.<sup>501</sup> Saif al-Adl was in charge of the arrival of al-Qaeda members in Iran.<sup>502</sup> In 2001, Saif al-Adl brought Osama Bin Laden family with him to Iran, including Osama Bin Laden's son, who returned with Saif al-Adl to Pakistan in 2010.<sup>503</sup> According to Richard Miniter, on the 26<sup>th</sup> of July 2002, Osama Bin Laden traveled from the Afghan border to Mashhad.<sup>504</sup> Further, he sent Iran's supreme leader, Ali

Khamenei, an audiotope, asking for safety in Iran in exchange for placing al-Qaeda at Iran's service.<sup>505</sup> Moreover, it is known that Tehran has preferred keeping members of al-Qaeda in so called "safe houses" <sup>506</sup> to protect and monitor them – a task done by the Quds force of IRGC.<sup>507</sup> However, the arrest and deportation of hundreds of al-Qaeda in 2002-2003 by Iran illustrates the nature of this co-operation which was achieved between individuals rather the Iranian government.<sup>508</sup>

Iran's "tactical cooperation"<sup>509</sup> with al-Qaeda was used to limit US power in the region but also as a bargaining chip to al-Qaeda operatives for anti-regime dissidents like the Mujahedin e Khalq group, captured in Iraq during the 2003 invasion.<sup>510</sup> Further, to keep the enemy closer, Iran attempted to have some insurance, preventing al-Qaeda from attacking Iranian targets. The prisoner exchange between Iran and al-Qaeda in 2011<sup>511</sup> and 2015<sup>512</sup> should also be pointed out. As more details about this connection came to the surface it became politicized, especially during US President Donald Trump's administration. Iran and al-Qaeda relations were also highlighted in the US annual terrorism report provided to Congress: "Iran has allowed AQ [al-Qaeda] facilitators to operate a core facilitation pipeline through Iran since at least 2009, enabling



AQ to move funds and fighters to South Asia and Syria.”<sup>513</sup> The problematic side of the al-Qaeda guests in Iran was apparent in August 2020. The by then al-Qaeda No.2, Abu Muhammad al-Masri, was killed, reportedly by Israeli agents in Pasdaran Street, close to Abu Mahdi al-Muhandis’s residence in Tehran.<sup>514</sup> The presence and assassination of

Muhammad al-Masri on Iranian territory could provide further tension between both sides and even make hosting al-Qaeda “more unattractive for Tehran.”<sup>515</sup> Indeed, this complex relationship, whether it is a tactical cooperation or just an insurance policy, will play a further role in Tehran’s calculation in its regional policy.

## Securing the Ideological Border

Similar to the number of Sunnis in Iran, the Shiites in Afghanistan comprise around 10% to 15% of the population. The fear of sectarian conflict and even cleansing in Afghanistan is a critical concern among Iranian politicians and the population. Iran’s speaker of the Parliament, Mohammad Bagher Ghalibaf, emphasizes the protection of religious and human rights of the people of Afghanistan from all ethnicities, races, and religions.<sup>516</sup> The importance of these aspects was highlighted by the IRGC as well. The Quds Force commander, Esmail Qaani, who has deep experience and connections in Afghanistan, stated in a closed-door session in the parliament last September that the Shiites in Afghanistan are important for the Islamic Republic. Further, he emphasized that Iran is trying to solve the issues in Afghanistan by avoiding war and instead by including all ethnic groups.<sup>517</sup>

The fear of sectarianism is a much wider issue and attached to the heart of the establishment in Iran. The authorities do not see the Sunni-Shiite division as a natural phenomenon but instead they see it as a “conspiracy caused by Iran’s enemies.”<sup>518</sup> In this context, Esmail Qaani warned the members of parliament that “it is America’s plan to confront Iran with Sunni Muslim words.”<sup>519</sup> Further, under these circumstances, Tehran is fully aware of the room created for substantial sympathizers with Sunni extremist groups which can undermine Iran’s interests. Terrorist groups such as Jaisholadl (founded by previous members of Jondollah, after the group’s leader Abdolmalek Rigi was executed in Iran in 2010)

managed over the past decades to undermine Iran’s security in its eastern borderlands, in the province of Sistan-Baluchistan.<sup>520</sup>

This group, which is operated from Afghanistan and Pakistan, has killed numbers of Iranian security forces. In their latest deadly attack in 2019, they killed at least 27 members of the Quds force of the IRGC in the province.<sup>521</sup> Although the group is no longer as active as it was in the past, there is the fear that this separatist group will merge with other terrorist groups in Afghanistan such as al-Qaeda and Islamic State-Khorasan Province (ISKP). The latter group, with approximately 5,000 members according to Iranian estimations, will remain a critical security concern for Iran.<sup>522</sup>

The regular attacks by the ISKP against Shiite Afghans remains an issue influencing Tehran’s positioning towards the Taliban. Reacting to one of the ISKP attacks in Afghanistan, the hardliner newspaper Keyhan noted in April 2022 that the Taliban do not have control over Afghanistan’s security.<sup>523</sup> After one of the first terror attacks in a Shia Mosque in Qonduz province in October 2021, the Supreme Leader Ali Khamenei responded immediately. He called the victims “martyrs” and declared: “It is expected that, those who are in charge in our neighboring and brother country, Afghanistan, punish the blood-thirsty attackers and avoid similar disasters in the future.”<sup>524</sup> This response remains to date the only publicly announced reaction to the regular attacks of the ISKP against Shiite Afghans. In this regard, Sajad

Kuchaki, Iran's former commander of the Islamic Republic Navy, warned that the Taliban failed in fighting with the ISKP and that they (the Taliban) will become "the second Saddam" threatening Iran.<sup>525</sup>

While the overall approach from the establishment is to show there is no sectarian issue at the political level between Iran and Taliban, at the social level the situation is frangible. In December 2021, Mohammad Hussein Gorgij, the Friday prayer leader of Azadshahr, was deposed from his position by the Supreme Leader's representative in the Golestan province, which led to public protests in Azadshahr and wide range of criticism from other Sunni communities in Iran.<sup>526</sup> In the same province in April 2022, two Sunni Turkmen clerics were murdered reportedly due to "personal reasons."<sup>527</sup> A few days later, in the Imam Reza shrine in the city of Mashhad, where a large number of Afghan refugees including

Sunni Afghans are located, a stabbing attack took place. Two Shiite clerics were killed and a third was wounded. The attacker, a 21-year-old Uzbek from Afghanistan, was a Takfiri "who viewed Shiites as heretics and believed their blood should be spilled."<sup>528</sup>

The media in Iran emphasized that there was no connection between these events and blamed the West and Western media for destroying the relations between Iran and Afghanistan.<sup>529</sup> However, Hassan Rahimpour Azghadi (one of the most famous religious conservative public speakers from Mashhad and a member of the Supreme Council of Cultural Revolution), warned that both attacks in April were executed "from one operation room by different actors."<sup>530</sup> These continuous tensions once again showed the importance of the ideology and sectarian dynamics which go beyond Iran's borderland.

## Securing the Geographical Border

While the stabbing attack in Mashhad was reportedly ideologically motivated, it also connected to the issue of the security of Iran's border with Afghanistan. The young attacker reportedly entered Iran illegally through Pakistan a year before.<sup>531</sup> In fact, securing the borders is one of the main motivations for engagement between Iran and the Taliban and other countries in the region.

At the same time, Iran, with an estimated 3 million Afghan refugees at least inside its borders, struggles to provide assistance to refugees while under international sanctions. The continuous waves of refugees after Taliban's return to power once again raised various voices looking for a solution or for asking for support from the international community.<sup>532</sup> One might argue that Tehran may use the issue with Afghan refugees to put pressure on and soften Europe's position in other areas such as the nuclear negotiations. However, the challenging socio-economic situation in Iran can create many more issues which outweigh the opportunities.

Along similar lines to the ideological border, the authorities in Iran also see a "conspiracy of the enemies" around its geographical borders, which require increasing security measures.<sup>533</sup> As of July 2021, the Taliban had taken control of the Islam Qala border crossing (which connects Iran with Herat),<sup>534</sup> and the Iranian Army chief Abdolrahim Mousavi appeared on the Iranian side of the border, to show and warn about the importance of borders to Iran. To calm all sides down, Mousavi declared: "There is nothing to be concerned about!"<sup>535</sup> Similarly, in August, the IRGC commander Major General Hossein Salami, also reassured the public that they monitor the border and have control over it.<sup>536</sup>

The situation at the border, however, has not always remained as peaceful as military commanders have wished. In December 2021, clashes erupted between Iranian soldiers and Taliban forces.<sup>537</sup> The confrontation, which was described by Tehran as a "misunderstanding," ended without casualties.<sup>538</sup>

Nonetheless, to avoid any similar issues at the border and minimize the risks, the Chief of Staff of Iran's Armed Forces, Major General Mohammad Bagheri, deployed a Mobile Brigade of the Army's Ground Force in February 2022 to give additional support to the Southeast Border Guard units of the Sistan-Baluchestan Province.<sup>539</sup>

Indeed, overcoming challenges around the border requires close cooperation between Iran and its neighbors. The establishment of a joint working group in February 2022 between the interior ministries of Iran and Pakistan to deal with border-related issues is an example thereof.<sup>540</sup> Tehran is in fact using these cooperation opportunities to reach one of its strategic goals of enhancing bilateral relations with its neighboring countries. In addition, managing border-related issues requires close cooperation between Iran and the Taliban more so than in the past. As Afghanistan is the fifth largest consumer

of Iranian exports,<sup>541</sup> the intercountry shipments of goods remain critical for Iran. Another important aspect related to the border is water security.

The Hirmand/Helmand River, which flows from Afghanistan to the province Sistan-Baluchistan in Iran, is essential for the lives of millions of people. In early 2022, both countries signed a water agreement regarding the river. But in a number of cases the issue of water still caused a number of incidents,<sup>542</sup> as the people of Sistan region in Iran did not get their water as was bilaterally agreed. In the latest development, after the authorities in Iran remonstrated with the Taliban on the matter of Iran's water share, a Taliban committee came to Iran on the 14<sup>th</sup> of June 2022 to talk with officials.<sup>543</sup> At the end of June 2022, both countries emphasized the full implementation of Hirmand/Helmand Treaty (signed in 1973) and have agreed to build joint facilities and measurement stations.<sup>544</sup>

## Conclusion: Between Securitization and Desecuritization

The Taliban's takeover confronted Iran with a double-edged sword: a Taliban which has a history of discriminating against Shiite Hazaras and killing Iranian diplomats, and another Taliban which has cooperated with Iran and supported Iran's anti-US policy to a certain extent. Consequently, relations between Iran and the Taliban under the current situation has a bi-directional characteristic. One direction is maintaining securitization and antagonizing the Taliban, while the other direction aims for the normalization of relations with the Taliban by cooperating with them and not seeing them as a security threat or a proxy. A famous approach in Iran to deal with a crisis is to have the concept of "making a threat an opportunity," which was used after the Taliban's takeover.<sup>545</sup> However, it is not clear that the establishment sees the situation as a threat that should become an opportunity or is in fact an opportunity which can be turned into a threat.

In the best-case scenario, Iran can integrate Afghanistan under the Taliban into its geopolitical and geoeconomic plans. In this way, Tehran will benefit from the new situation and will use the opportunity to advance its relations with China and Russia and increase its stance as a regional actor in central Asia. In the context of Iran's full membership in the Shanghai Cooperation Organization in its next summit,<sup>546</sup> Iran is much closer to reaching its "Look East" foreign policy approach. Furthermore, by including Afghanistan in Iran's "Axis of Resistance," the authorities hope to expand their power projection, even if it's only discursive, to contribute to managing disorder in cooperation with other neighboring countries.

Looking at the worst case, Iran will face a serious threat should the Taliban fail to maintain stability and security. Terrorist groups such as ISKP could take advantage and become a major security challenge in the region. A further escalation within the

Taliban or with other groups within Afghanistan, which could lead to another civil war, mean more issues on Iran's eastern borders such as increased refugee flows as well as intensified arms and drug trafficking. A sectarian confrontation in Afghanistan will impact Iran's ideological borders as well. A deepening of the Sunni-Shiite divide in Afghanistan will likely quickly and dramatically impact Sunni-Shiite dynamics in Iran. Also, a direct confrontation with the Taliban would impact the position of Iranian Sunni Baluchis, who supported the Taliban's takeover last year.<sup>547</sup> Thus, for its own national interest, the establishment in Iran wants to avoid at all means any confrontation with and/or within Afghanistan.

A clear path is still not fully visible. Pursuing a pragmatic policy of engagement with the Taliban and maintaining "strategic patience," while keeping an eye on its borders and their security, will likely remain the case as Iran moves forward. In line with Iran's overall foreign policy, an objective in relations with Taliban is to create an alliance by developing mutual interests and common ideological consent in the long-term.



## Emerging Terrorism Threats: European Counterterrorism Structure

# GERMANY AND EUROPE'S UPCOMING FIGHT AGAINST TERRORISM **DR. GERHARD CONRAD**

The Taliban's takeover of power in Afghanistan has further increased regional and global risks of terrorism. Groups and networks as al-Qaeda, IS, and their respective regional affiliates and partners will be able to return and create or further develop at least some scattered clandestine local structures. Their efforts to regroup, train, and plan will not be under the degree of surveillance and potential disruption than it was the case when US and US-led Afghan counterterrorism structures existed in the country. Furthermore, the country is likely to provide considerable stocks of modern weaponry, high tech-equipment and at least some expertise in its use to extremist and terrorist groups already operating in Afghanistan as well as in the region.

The short-term effects of this change of security paradigms may still not be too obvious. Its mid-term and long-term consequences in terms of empowerment and upgrading terrorist capabilities could however

become a major challenge on regional and global levels. From the very onset, such potential developments will have to be subject to a sustained and comprehensive international effort to understand their specifics and their security implications for Germany and her international allies. Here intelligence, security, and police services will play a crucial role and should be aware of the importance of retaining at least some resources dedicated to Afghanistan.

The multiple dimensions of terrorist threats against Western countries and their partners have been outlined and assessed in detail in the preceding chapters. The question remains how Europe in general and Germany in particular are bracing for a likely period of enhanced terrorist capabilities emanating from or being condoned and supported by a new radical anti-Western order in Afghanistan with battle hardened fighters and modern hardware of military and security relevance.

## Counterterrorism in Germany

The nature and scope of such a development of the terrorist threat in the aftermath of August 2021 is generally well understood by German authorities. At the beginning of 2022, the president of the German Foreign Intelligence Service (*Bundesnachrichtendienst/BND*), Dr. Bruno Kahl, voiced the concerns of his agency and identified Islamist extremism

as one of five main threats preoccupying BND, in addition to Russia, China, cyber threats, and the security related implications of climate change.<sup>548</sup> According to him, special attention should be given to the development of the terror group Islamic State-Khorasan Province (ISKP), first as a threat to countries and Western interests the region, but also

as a source of inspiration and support for a new generation of terrorists in Europe. Special efforts were hence to be made in monitoring onward and outward journeys of persons of interest from and to Afghanistan.

The German Security Service (*Bundesamt für Verfassungsschutz/BfV*) continuously to highlight that “the threat posed by Islamist extremism remains at a high level” As BfV-President Haldenwang puts it: “We have to expect that an Islamist extremist attack in Germany may happen at any time.”<sup>549</sup> Even prior to the Taliban takeover BfV stated that, “complex attacks motivated by Islamist extremism like the coordinated ones committed in Paris and Saint-Denis on the 13<sup>th</sup> of November 2015” could not be ruled out.<sup>550</sup>

Management and handling of the significant volume and complexity of data relating to identified or potential persons of interests, their activities, and their national or transnational links online and offline remains the major challenge for German and European security authorities. Such data need to be acquired, stored, analyzed, and properly processed on national as well as international levels, in order to enable timely prevention by competent security authorities. The existing problems emanating from the German security architecture on state and federal levels have been identified and analyzed by the federal and two local parliamentary enquiry commissions scrutinizing the terrorist attack in Berlin on December 2016.<sup>551</sup> The central flaw that prevented consistent, competent, and ultimately successful dealing with the perpetrator Anis Amri was the complexity and variety of local, regional, and federal authorities with their specific competences, structures, and methods. The perpetrator had been constantly moving between a number of German states while using different fake identities.

These challenges among the various German security authorities could not be mitigated due to the lack of adequate coordination and decision-making procedures that would have enabled a whole of government unified command and control capability.

Federalism, the legal specificities of intelligence and police competences, constraints in data exchange and joint analysis, lack of viable formats for timely consultation combined with at least partial lack of expertise in some regional services concerning the radical milieu strongly contributed to the failure in achieving a timely adequate understanding of Anis Amri's intentions and capabilities. Since its inception in 2004, the Joint Counterterrorism Center (*Gemeinsames Terrorabwehrzentrum/GTAZ*) aptly reflects in its structures and procedures these limitations for stringent and effective federal coordination and particularly in the necessary joint action and operational accountability.<sup>552</sup>

The new tripartite coalition government has announced a range of aims and plans for a reform, as put forward in their agreement of the 24<sup>th</sup> of November 2021.<sup>553</sup> Together with the 16 federal states, a general review of Germany's security architecture is envisaged with the aim of rendering cooperation between all institutions more efficient and impactful.<sup>554</sup> The need for a comprehensive strategy of prevention, deradicalization, and security measures on national and European levels against all forms of extremism, hence *inter alia* also Islamism, is underlined, as well as the aim to work for mutually compatible EU-data bases and to unify definitions of “dangerous persons of interest” (“Gefährder”) in order to enforce their early detection and surveillance.<sup>555</sup>

The coalition agreement leaves no doubt, however, that these laudable aims will have to stand rigorous scrutiny in their implications for information sovereignty of citizens and their freedom in all aspects of personal life.<sup>556</sup> Data retention, zero-day exploits, or trojan horse software will be subject to strict and narrow legal limitations, if allowed at all. The best possible administrative, legal, and parliamentary control of security and intelligence services is supposed to be put in a new comprehensive setup. Special emphasis will be on legally binding preconditions also for the covert use of sources and informants in domestic or international human

intelligence (HUMINT). Special federal legislation is to be issued on the Joint Counter Terrorism Center (GTAZ) in Berlin as well as the Central Office for Information Technology in the Security Sector (ZITIS) in Munich with the aim of defining and limiting the scope of their activities. Last but not least, the services' capabilities for tracking terrorism financing will be evaluated in terms of efficacy with the aim to identify and overcome possible shortcomings.

The envisaged work on improving counterterrorism coordination and cooperation between the federal level and the federal states (Bund und Länder) clearly indicates a commendable willingness to implement lessons learned from the mistakes committed in 2016, as well as the aim to potentially improve capabilities in countering terrorism financing. Less reassuring in terms of counterterrorism efforts is, however, the persistent prioritization of restrictions on central means and methods of intelligence in the cyber age. Much will depend here on the ability and resolve of the services to clearly outline, explain, and prove the needs and prerequisites for successful prevention, monitoring, and pursuit of unlawful activities in an increasingly complex technical environment. Successful *policing the internet* is a core task and challenge for safeguarding public and national security in a complex and rapidly evolving world, and not only a buzz word in an ideological dispute.

Even more will depend in turn on the readiness of policymakers to understand and acknowledge the core necessities underlying the tools in question and the urgency of developing and introducing them on time. Intelligence on terrorism is a long term, complex endeavor that needs to be put in place well before the atrocities it is meant to prevent. Therefore, its strategies, tactics, tools, methods, and capabilities must be defined and developed continuously in order to keep pace with the global dynamisms of terrorism. Furthermore, strong and sustained endeavors will have to be put on building up, spreading and developing sufficient numbers of staff on different levels. These require competencies in languages, as well as in cultural

and social sciences, in order to improve the specific analytical capabilities needed to understand and evaluate incoming intelligence and information on extremist and terrorist individuals, ideologies, and networks. Lawyers are essential for ensuring the rule of law, experts in turn are key for establishing and interpreting the realities, the facts on the ground.

Expertise will have to be properly administered, action will have to be in conformity with law, but without expertise that is sufficient in quality, quantity, and availability the systems run idle. A consistent human resources policy will have to be established for internal and external services concerned. This will require time, funds, and appropriate administrative and legal frameworks to yield the necessary results.<sup>557</sup> Such counterterrorism capabilities have to be built up, maintained, and promoted already in times of "peace." The fight against terrorism and extremism is a constant challenge that needs serious consideration, funds, legal, administrative empowerment, and prioritization.

One central lesson of the painful experience of 2016 has been that administrative or federal particularism must not prevail over the need for clear command and control structures, responsibilities, and accountabilities on the professional as well as the political level. Structures and processes will have to be modified in order to produce timely and relevant results in counterterrorism. They must not be an end in themselves or serve secondary interests. The second core lesson is that sufficiently powerful and interconnected tools and structures for information acquisition, data processing, exchange, aggregation, and analysis must be in place on the national as on the European level. The main challenge for policy making should be first empowering counterterrorism efforts in the best possible way in view of the nature and scope of challenges, risks, and threats. This should be followed by defining and implementing the necessary legal and administrative safeguards which must, however, not thwart the intended and needed results in counter terrorism. The initial question should always be "What does it take?"

The painful lessons from the 2016 terror attack in Berlin are identified. Recent statements of coalition policymakers indicate ambition to tackle at least some of them.<sup>558</sup> A core challenge will now be to mitigate the risks of general complacency, procrastination, or even inertia given the current absence of spectacular terrorist events as political “push factors,” complemented by the current focus of political attention and resolve on major political and security challenges posed by the Covid-19 pandemic, not to mention the overwhelming impact of Russia’s war against Ukraine on national and international policies and decision making.

Against that background, the potentially pernicious consequences of the upheavals in Afghanistan might hence still appear to be somehow remote. It is therefore all the more vital not to lose time and determination for speedy and pertinent efforts to improve the counterterrorism capabilities of German intelligence, security, and police services within a more viable, concerted, and reactive security architecture that is to be firmly embedded in an equally performant European and international security cooperation.

## The European Approach

In view of a long tradition of ambitious counterterrorism policies and strategies not least since 2001, it should not come as a surprise that the European Union (EU) has developed a specific joint counterterrorism action plan that was presented to member states already in the wake of the recent events in Afghanistan. As will be outlined below, this comprehensive review of counterterrorism capabilities contains quite a number of inputs and ideas also for EU member states and may as such even serve as an additional action-oriented reminder or “to do-list” with regard to gaps and deficiencies also on the national, i.e., German level.

Already on 29 September 2021, the Counter Terrorism Coordinator (CTC) came up with a Counter Terrorism Action Plan that was meant to identify areas of action where the EU and its member states could prepare and mobilize instruments in a timely fashion to anticipate and address possible terrorism risks to EU internal security.<sup>559</sup> Shortly after, in October 2021, the European Parliamentary Research Service provided an extensive briefing on the security situation in Afghanistan and its implications for Europe<sup>560</sup> in which the need for more independent action in security was underlined.<sup>561</sup> Finally, the EU Strategic Compass

for Security and Defense, approved by member states’ heads of government on the 21<sup>st</sup> of March 2022,<sup>562</sup> made clear references to terrorism as one of the major threats to the EU, its citizens and interests overseas and at home.<sup>563</sup> It stressed the need and proposed steps for improving cooperation between the various elements of Common Security and Defense Policy (CSDP) and Justice and Home Affairs, including agencies such as EUROPOL, EUROJUST, CEPOL, and FRONTEX, in order to enable them to jointly addressing the various security threats.<sup>564</sup>

For the task of countering terrorism, the EU envisages to “strengthen our response to better prevent and counter terrorism. Using our CSDP instrument as well as other tools, we will support partner countries [...] We will step up our cooperation with strategic partners [...] and tackle new developments such as the use of new technologies for terrorism financing and the dissemination of terrorist content online.”<sup>565</sup> In addition the network of counterterrorism experts in EU delegations is to be further strengthened.<sup>566</sup> By early 2023, the EU tools and programs which contribute to building partners’ capacities against terrorism are to be reviewed.<sup>567</sup>



However, despite this, compared with the major emphasis on defense issues and hybrid threats, exacerbated by the Russian war in Ukraine that is contained in the Strategic Compass, terrorism plays already a less prominent role in this document. This is all the more disconcerting in view of the former trend of EU counterterrorism policy<sup>568</sup> towards further prioritization in the new Commission's tasks<sup>569</sup> and the ensuing development of a new Security Union strategy<sup>570</sup> as well as a European Counter Terrorism Agenda already by December 2020.<sup>571</sup> Since counterterrorism policy of the Union has always been clearly event-driven<sup>572</sup> as it is the case in most member states, a key task for policymakers and security community alike will be to consistently promote the necessary focus of interest and action for enhancing counterterrorism capabilities in the wake of the upheavals in Afghanistan and their implications. This should be a field of action, where the much invoked *"serving German leadership"* in Europe<sup>573</sup> could find ample space for engagement, particularly in promoting and supporting the aforementioned Afghanistan Counter Terrorism Action Plan as a kind of road map for the needed build-up of counterterrorism capabilities in the Union as well as its member states.

The plan was developed in coordination with the Commission services, the European External Action Service (EEAS), the EU-Presidency and relevant EU-agencies working in the fields of Justice and Home Affairs such as Europol, Eurojust and Frontex.

The EU Afghanistan Counter Terrorism Action Plan<sup>574</sup> sets out 24 recommendations for action in the areas of **security checks** in order to prevent infiltration, of **strategic intelligence/foresight** with the aim of preventing Afghanistan becoming a safe haven for terrorist groups, of **monitoring and countering terrorist propaganda** and mobilization, and last but not least of **tackling organized crime** as a source of terrorist financing. In all these areas, close cooperation with international partners would be key for success.

The Action Plan and its implementation are to be reviewed after six months in consultation with the Terrorist Working Party (TWP) of the Home and Justice Affairs ministries and the COTER-structures of the member states' Foreign Ministries, and thereafter at six months intervals. The first review is due to be under way since March 2022. Again, the challenge will be, to accumulate and maintain sufficient political attention of institutions and member states alike in face of the unprecedented political and military challenges posed by the Russian war in Ukraine. This is all the more important since quite a number of proposals and action items can only be implemented through a coordinated approach of member states which will have thus to pay adequate attention and also to act on the emerging new qualities of the terrorist threat directly emanating from Afghanistan or being encouraged and facilitated by events in the country or the region.

Already a short overview of the Action Plan's recommendations demonstrates the EU's comprehensive approach. This is particularly helpful in transcending traditional and too often persistent borderlines between the internal and external dimensions of security, be it in member states or between the respective entities of the European Union itself. It could hence be used as a kind of "playbook" for promoting national and EU-oriented counterterrorism policies, legislative, and executive actions. The proposals cover a wide range of action items which of course cannot all be presented, commented on, and discussed within this short chapter. Some of the most pertinent and urgent issues are:

In terms of security checks the Action Plan mentions some particularly urgent needs:

1. Member states (MS) need to **optimize their systematic checks on biographical and biometric data** of Afghan nationals [...] or other nationals coming from Afghanistan, and arriving at the EU's external borders, particularly with regard to the Schengen Information System (SIS), to Eurodac, Europol-databases, ECRIS-TCN,

VIS, Interpol database,s as well as the structures and procedures provided by the Prüm-accord, PNR and API.<sup>575</sup> Where possible, NATO-BICES for battlefield information from Afghanistan should be equally consulted. Notwithstanding Brexit, UK-contributions could be used as well, at least to a certain extent.<sup>576</sup>

2. MS need to pursue and further intensify their **timely exchange of information**. Europol could support at MS' request by consulting its databases.
3. Developing the legal and procedural basis for **Europol and Frontex to support competent MS authorities** at their request by deploying relevant **experts, interpreters, cultural mediators, devices, and tools to facilitate quick access to the Agencies' specific data bases**.
4. Europol, Frontex, and the European Asylum Support Agency (EASO) need to start preparing the **logistics for the possible deployment of screening, de-briefing, and fingerprinting** at the EU's external borders.<sup>577</sup>
5. **Updated battlefield information** should be made available to the competent national authorities and Europol. The US government and EU MS, as well as Europol and Eurojust have established contacts, channels, and procedures for sharing such data. It remains essential to close information gaps. It is essential to ensure that the relevant data is added to the SIS in line with the procedures endorsed by COSI (doc. 13037/20). Datasets need to be of sufficient quality and include the necessary alphanumeric data (new SIS system operational beginning 2022 for alerts based only on fingerprints).
6. **Security checks concerning Afghan citizens evacuated by the US to the Western Balkans** are equally relevant.

7. Assessment how to deal with Afghan citizens [...] **regarding for whom there are indications or evidence that they pose a security threat**.

In the field of **strategic intelligence/foresight**, quite a number of steps have been proposed that could be started at relatively short notice if and when member states show sufficient willingness to further support their own structures, in particular INTCEN and Europol:

8. MS need to share via **INTCEN strategic intelligence** on the terrorist threat resulting from developments in Afghanistan. INTCEN should ensure intensified reporting, also on financing and the presence of foreign terrorist fighters (FTFs). **Europol** should be encouraged to support the national authorities of MS in their efforts to **monitor the movements of terrorists** between the EU and Afghanistan, including through the EU Internet Referral Unit (IRU). Strategic information exchange on the issue of safe havens should be further enhanced with trusted third-country partners, in accordance with the EU acquis concerning fundamental rights, including privacy.
9. Europol should be supported in staffing its IRU with **security vetted Dari-, Pashtu-, Urdu- and Farsi-speakers**.
10. Strengthen dialogue, promote strategic information exchange, and ensure increased interaction with neighbors of Afghanistan, including also the Gulf countries. Full use to be made of the **"regional political platform of cooperation with AFG neighbors"** to be established by the EEAS as an outcome of the Gymnich meeting on the 3<sup>rd</sup> of September 2021, **which is expected to include a counterterrorism angle**. In that context, an intensification of EU counterterrorism dialogues and mobilization of EU counterterrorism capacity building tools is advised. Furthermore, increased mobilization of

the EU network of counterterrorism experts at selected EU delegations should be undertaken and the posting of additional counterterrorism experts at EU delegations in the region should be put in place wherever possible also in terms of budgetary provisions.

11. **UN system and other multilateral channels** could be an important source of information. Support high quality UN reporting on the presence and actions of terrorist groups in Afghanistan. EU and MS should supply relevant information to United Nations Office of Counter Terrorism (UNOCT), the United Nations Counter Terrorism Executive Directorate (CTED), and the United Nations Security Council Sanctions Committee on ISIL and al-Qaida, as well as with NATO.
12. EU and MS need to consider and explore with international partners how **clear and non-negotiable demands for denying terrorist groups safe havens on Afghan soil** can be made most effectively to the Taliban, and **how potential commitments could be monitored**.

In this regard, an intensified cooperation between the EU and its member states with the United Nations Security Council 1988 Sanctions Committee<sup>578</sup> would be a helpful mechanism. This committee, split-off from the ISIL and al-Qaida Sanctions Committee in 2011 to enable negotiations with the Taliban, is tasked with monitoring the situation in Afghanistan, with a specific emphasis on terrorism and the Taliban's connection to it. It is supported by the ISIL, al-Qaida and Taliban Monitoring Team, that also works for the sanctions regime targeting these groups. Through its sanctions mechanism as well as the regular reports of the Monitoring Team, the 1988 Sanctions Committee provides not only an established monitoring mechanism,<sup>579</sup> but also a sanctions framework that can be actively used as leverage in potential talks with the Taliban regime.<sup>580</sup>

Since years, **monitoring and countering propaganda** and mobilization have been major fields of action by EU bodies and services, the Action Plan underlines the need to upgrade established structures:

13. **EU INTCEN and EU IRU at Europol need to monitor and provide an analysis** [...] with regard to the global terrorist and Islamist extremist propaganda scene, including the impact on those in Europe who are at risk of radicalization. As well with regard to Daesh and ISKP.
14. Support for the development of counter narratives and communication strategies. **EU Strategic Communication Division in the EEAS. Radicalization Awareness Network (RAN)**. Preparations for the application of the **Terrorist Contents Online Regulation**<sup>581</sup> should be stepped up, in order to remove online terrorist content.
15. EU's continued engagement with Saudi Arabia on the reduction of Islamist extremist proselytization could help.

A wide field of practical action items is put forward with regard to **organized crime as a source of terrorist financing**. In this context, the most important ones are:

16. **Europol** should monitor and assess the potential impact and evolution of the crime risks linked to Afghanistan with regard to EU, resulting in a criminal intelligence picture.
17. **EU INTCEN** needs to continue reporting on terror-related organized crime and related issues. Attention needs to be paid to weaponry, military, and specific equipment left behind which is at risk of being used by terrorist groups in attacks, including in Europe.
18. **Drugs trafficking: Europol and the European Monitoring Centre for Drugs and Drug**

**Addiction (EMCDDA)** – in coordination with UNODC and Frontex, countries in the region and international partners should assess the implications on drug production and trafficking in Afghanistan.

19. **Firearms trafficking:** A potential trafficking of firearms from Afghanistan into the EU is likely to occur via the South-East Europe route. Frontex and CEPOL should increase training on firearms detection for border and coast guards, law enforcement, and customs. A special version of Frontex Handbook on detection of firearms should be developed for the Western Balkans.

The Action Plan indeed reads like a kind of comprehensive inventory of counterterrorism tools and measures and could be even ridiculed as completely unrealistic by the usual Eurosceptics in member states and beyond. It would be short sighted and even irresponsible to miss the opportunity for proper stock-taking and coordinated action by member states in cooperation with the EU. This should be done with an adequately mandated and supported policy oversight body which would be tasked with keeping up political motivation and resolve as well as works along ambitious timelines for concrete steps and measures.

## There Is No Such Thing as A Free Lunch

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Afghanistan will not remain the sole source of terrorist risks in the future. The dramatic paradigm shift there should, however, be taken as yet another wake-up call, triggering sustained and focused action for creating resilience in Europe in face of a deteriorating global security environment.

The events in Ukraine have demonstrated the devastating consequences of procrastination and even firm denial of reality, despite clear and comprehensive evidence pointing at major risks and threats to resilience and security.

One of the core lessons to be learned – again – should be to politically promote and prioritize sustained preventive and firmly result oriented action in capability building. This should be based on sober threat perception and strategic foresight that will have to be made part of public awareness in order to ensure sufficient understanding and support.

There is no such thing as a free lunch. That popular adage holds true more than ever with regard to all aspects of European and German security in face of an ever more disintegrating global environment.



# SUMMARY AND POLICY RECOMMENDATIONS

This report focused on the security challenges emanating from the newly reestablished Taliban regime in Afghanistan. Given the nature of the Taliban regime and the corresponding limits concerning any cooperation with the new power structures in Kabul, the management of these challenges must necessarily be organized from the outside. Analyzing the various security challenges and developing appropriate mitigation measures was the central goal of this report.

This report does not aim to present an overall strategy dealing with all issues that concern Afghanistan. For example, necessarily, the provision of humanitarian aid and support for basic human needs will remain the primary way governments will engage with the Taliban for the foreseeable future. Given the scale of the humanitarian needs in the country, such operations will continue to be of significant size. This report does present an overarching strategy on how this support can be structured effectively or sustainably. However, it addresses the risks that should be more effectively mitigated when delivering such aid to the country.

Given the history of Afghanistan as the birthplace of the current form of global Islamist terrorism established under the protection of the previous Taliban regime as well as the Taliban's continuing close connection of the Taliban to al-Qaeda and many of its affiliates as well as their longstanding entanglement with the illicit drug economy of the country, which continuous to supply the European market, security related questions should remain at the center of all engagement with the new regime.

Part one of this report made clear that the current

Taliban regime has not only reestablished the same cohort of decision makers back into the same positions of power that they held until 2001 but that similarly to the previous Taliban regime, ultimate decision making does not rest with Taliban ministers in Kabul but with the leader of the Taliban Mullah Haibatullah in Kandahar. Internal factionalism is very likely to continue and will complicate any cooperation as decisions made in Kabul can be provisional and limited in their validity for the rest of the country. The central role that the Haqqani Network has taken within the current Taliban power structure will remain problematic since the Taliban relationship to al-Qaeda and its affiliates is organized through this network. ISKP will remain an ideological competitor to the Taliban for the foreseeable future without the capability to significantly destabilize the current power structure. However, its ability to infiltrate the Taliban movement at a lower level will act as a deterrent against any sustainable moderation within the regime to prevent further defections. Given its regional and global ambitions, any strengthening of the position of ISKP in Afghanistan will have direct security implications for Germany and Europe. For example, already in 2020, a cell of Tadjik terrorist operators in Germany was instructed by elements within ISKP.

The second part of the report looked at more strategic security challenges. Large scale inflows of financial resources into Afghanistan to provide humanitarian aid and support basic human needs will remain at risk of diversion towards the financing of terrorism and can serve as cover for large scale money laundering operations of the Taliban. Internal controls established by the Taliban are unlikely to emerge. Therefore, better monitoring, reporting and

risk mitigation measures are needed. The already existing multilateral sanctions mechanisms could be used to establish such mechanisms. Although currently large-scale foreign terrorist fighter flows towards Afghanistan have not materialized and are unlikely to occur, al-Qaeda's recruitment strategy aims at recruiting and training a small number of highly specialized terrorist operatives. Given that the group was able to reestablish its safe haven in Afghanistan and the Taliban's continuing unwillingness to break with al-Qaeda in any meaningful manner, even small numbers of traveling foreign terrorist fighters are a concern. With the withdrawal of the international forces from Afghanistan and the French forces from Mali, al-Qaeda has won two significant victories and enlarged its recruitment pool beyond the traditional Arab-centered target group. Therefore, rather than one primary center of gravity the global terror network is now able to organize in several regions around the globe and has not relinquished its ambitions to conduct attacks in the West. Traditionally, the attention of analysts has focused on Afghanistan's relationship with its neighbors to the East and North, namely Pakistan, Central Asia, Russia, and China, the relationship of the Taliban with the Islamic Republic of Iran has generated much less scrutiny. Although the Islamic

Republic continues to garble with its approach towards the Taliban regime, it is clear that the long-term goal of Tehran is to draw Afghanistan into its sphere of influence. Given Iran's problematic role within the wider region and the expansion of its influence during the past two decades, this should be a cause for concern.

The European Union reacted quickly to the return of the Taliban to power in Afghanistan. In September 2021, an EU Afghanistan Counter Terrorism Action Plan was developed in coordination with the Commission services, the European External Action Service (EEAS), the EU Presidency, and relevant EU agencies working in the fields of Justice and Home Affairs such as Europol, Eurojust, and Frontex. This action plan makes a range of recommendations that cover all aspects of the continuing terrorism threat emanating from the situation in Afghanistan. However, to operationalize these, governments within the European Union need to implement the recommendations, including building additional capabilities and capacities.

Based on this analysis, the Counter Extremism Project (CEP) presents the following policy recommendations:

## Managing security risks emanating from the internal situation in Afghanistan

### a) *Developing stronger monitoring capacities on the ground*

In 2022, the European Union External Action Service (EEAS) reestablished its physical presence in Kabul.<sup>582</sup> However, currently, this presence is reportedly minimal in size and focused primarily on the delivery of humanitarian aid.<sup>583</sup> Given the complexities of the Taliban regime and its internal factionalism, this presence could be strengthened to allow for a more detailed monitoring of the situation on the ground.

This reporting could augment the reporting of the United Nations Assistance Mission in Afghanistan (UNAMA) and be tailored to the specific needs of European governments and security authorities. Furthermore, regular cooperation between UNAMA and the EEAS presence should be established with a view to support the development of a common assessment of the developing situation.

**b) *Maintain external monitoring and analysis capabilities***

With the drawdown of international forces from Afghanistan and additional security challenges, such as the ongoing war in Ukraine, a reduction of intelligence and monitoring capabilities targeted towards the situation in Afghanistan is unavoidable. Nevertheless, the presence of al-Qaeda, a range of its regional affiliates as well as ISKP in the country will require the maintenance a minimum of ongoing capacities and capabilities both within SIGINT as well as HUMINT. These should be appropriately maintained, targeted, and resourced. Intensified cooperation with security authorities within the region and with like-minded governments could replace some national capacities and should be a priority.

**c) *Continued focus on the activities of the Haqqani Network***

Given the central role of the Haqqani Network within the Taliban power structure as well as for the Taliban's relationship with al-Qaeda and its affiliates, this faction will remain of central security interest. Its activities should be closely monitored. Although this network has been at the center of Taliban activities for several decades, so far, only limited detailed studies on its internal structure and power dynamics have been published beyond media reports<sup>584</sup> or summarized profiles at specialist think tanks.<sup>585</sup> More detailed research should be undertaken to update and deepen the understanding of this power structure.

Furthermore, the Haqqani Network and a range of its members are already subject to the 1988 Sanctions Regime of the United Nations Security Council.<sup>586</sup> Given its continuing connections to international terrorist groups, the information available concerning this network on the sanctions list should be continuously updated in order to reflect the developing influence of this group. If necessary additional members of this network could be included in multilateral sanctions regimes.

**d) *Deter and mitigate threat by ISKP***

ISKP will remain a major terrorist concern and had already attempted to direct an attack in Germany. Therefore, deterring the cross-border capabilities of ISKP must remain a priority. In this regard, developing appropriate SIGINT and HUMINT capabilities will remain essential. This should also include targeted cooperation with internet service providers to enable better monitoring of ISKP's activities on the internet.

Furthermore, continued targeting of ISKP and its members via the 1267/2253 sanctions regime of the United Nations Security Council<sup>587</sup> will be necessary. This should also include continuous updating of the information concerning this group and its members on the sanctions list. The European Union implements the 1267/2253 sanctions list of the United Nations Security Council. However, this list does not necessary cover all individuals of particular interest for the security of the European Union. Therefore, such members of ISKP could be included in the EU Terrorist List.<sup>588</sup>

## Managing external threats emanating from Afghanistan

### a) *Increased financial monitoring, reporting, risk mitigation, and regional financial transparency*

The humanitarian exceptions decided by the United Nations Security Council at the end of 2021 are a necessary element to enable the efficient delivery of humanitarian aid and support for basic human needs to Afghanistan, as are the bulk cash transports of the United Nations to the country. However, to mitigate the obvious risks that funds are diverted for terrorism financing or misused as a cover for large-scale money laundering operations, a range of technical adjustments seem necessary:

- Clarifying key terms of the humanitarian exception of paragraph 1 of resolution 2615 (2021) to enable a unified approach by donors, financial institutions, and civil society implementers when transferring and managing funds.
- Establishing an additional reporting mechanism focusing on instances of diversion of funds.
- Appropriately resourcing and staffing of UNAMA's risk management unit, including ensuring that the unit has access to all relevant information. This should also entail agreed procedures on how the unit should react if it detects deficiencies.
- Intensified work with the FATF and the relevant FATF-style regional bodies (FSRBs) with a view to increase financial transparency in the region.

### b) *Foreign Terrorist Fighters risk mitigation measures*

FTF travel to and from Afghanistan will remain a concern. This is particularly the case since al-Qaeda was able to reestablishment a safe haven under Taliban protection in the country and is aiming to recruit a

small number of highly skilled terrorist operatives. Due to the risk of "broken travel" routes by FTFs, detection of such travel is challenging. Therefore, strengthening cooperation with INTERPOL's efforts to detect terrorist travel<sup>589</sup> with a focus on Afghanistan as well as diligent use of INTERPOL's "Lost & Stolen Travel Documents" database<sup>590</sup> are necessary.

Furthermore, the development of adequate monitoring mechanisms of relevant social media channels and apps and improving the ability of relevant authorities to engage with the social environment of potential travelers, including religious figures and family circles will remain crucial.

Finally, lessons learned from dealing with FTFs and returnees from Syria and Iraq should be applied. These include the need for security authorities to increase their digital forensic capacity to access and assess "battlefield evidence" for prosecuting returning FTFs<sup>591</sup> and the capability to conduct full risk assessments to complemented efforts to support returnees' rehabilitation and reintegration as well as disengagement from violent ideologies. This approach should also be applied to "frustrated travelers."

### c) *Monitor the expansion of al-Qaeda in all conflict zones*

With the withdrawal of the international forces from Afghanistan and the French forces from Mali al-Qaeda was able to portray its strategy as ultimately successful to its sympathizers globally and diversify its recruitment base. With the decision of the German government to end its troop involvement in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) by 2024,<sup>592</sup> monitoring capabilities in West Africa concerning the terrorism threat will necessarily reduce. These should be replaced by appropriate HUMINT and SIGINT capabilities, including through intensified cooperation with



appropriate regional stakeholders as well as like-minded governments to ensure the establishment of an early warning mechanism to mitigate increasing terrorism risks.

d) ***Deter, if necessary, manage a potential Taliban-Iran cooperation***

Although Iran has not yet decided on a unified, government coordinated approach towards the Taliban, the ultimate aim of Iran's foreign policy is to draw the Taliban regime into its sphere of influence. Given the increasingly problematic behavior

of Iran, including its strengthened cooperation with Russia and indirect involvement in the war in Ukraine,<sup>593</sup> such a scenario would only add to Tehran's malign capabilities. Although Iran currently hosts a significant number of Afghan refugees, the country plays only a limited role in delivering humanitarian aid to and support for basic human needs in Afghanistan.<sup>594</sup> Therefore, while engaging with Taliban authorities, governments should make clear that any strengthening relationship between the Taliban regime and Iran that goes beyond solely bilateral security issues or humanitarian cooperation would be seen as negative and may result in additional sanctions pressure, potentially on both sides.

## Maintaining and strengthening the relevant EU counterterrorism structures

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With the EU Afghanistan Counter Terrorism Action Plan, the EU security structure reacted swiftly to the reestablishment of the Taliban regime in 2021. This action plan contains a range of important and crucial measures which do however require implementation by the governments of the European Union. Therefore, full support should be given to the Action Plan and appropriate resources, capabilities, and capacities should be devoted to its implementation on the national level.

Threats from terrorism and the illicit narcotics industry in Afghanistan affect all member states of

the European Union. Therefore, closer cooperation between the various security related bodies at the level of the European Union, in particular EEAS, DG Home, the Office of the Counter Terrorism Coordinator, the EU Intelligence and Situation Centre (EU INTCEN), Frontex, Europol, and Eurojust should be intensified with a view of mitigating continuing and emerging risks emanating from the situation in Afghanistan. The EU Internet Referral Unit at Europol will continue to play an important role as a potential early warning mechanism and should be appropriately staffed and equipped, including relevant language capacities.

## Endnotes

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- 18 Shortly before the signature of the Doha Agreement with the United States the Taliban publicly promised that the future government would “depend on a consensus among Afghans” to arrive at a “new, inclusive political system in which the voice of every Afghan is reflected and where no Afghan feels excluded.” Sirajuddin Haqqani “What We, the Taliban, Want” New York Times, 20 February 2020, <https://www.nytimes.com/2020/02/20/opinion/taliban-afghanistan-war-haqqani.html>
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- 20 On the 10<sup>th</sup> of May 2021 the Taliban supreme leader Hibatullah vowed to establish an “Afghan-inclusive Islamic System” – see SITE Intelligence Group (<https://ent.siteintelgroup.com/Statements/afghan-taliban-leader-vows-afghan-inclusive-islamic-system-after-foreign-withdrawal-in-eid-al-fitr-statement.html>). On the 15<sup>th</sup> of August 2021 some Afghan scholars like Dr. Mike Martin predicted that the Taliban would integrate non-Taliban into their government, and that outside of security and religion, neutral individuals, belonging also to ethnic minorities would be appointed. See Kay Burley, Latest from Kabul as US forces secure Kabul airport Sky News, 17 August 2021 see <https://www.youtube.com/watch?v=hR-FUQ7C0fUA&t=1426s>, retrieved 20 August 2021; the interview starts at min. 42:50. Taliban spokesman Soheil Shaheen while promising to form an inclusive government on 20 August 2021 claimed that the power vacuum created by the flight of the President would require a new Constitution (<https://www.pashtovoa.com/a/a-new-constitution-will-be-drafted-and-then-approved/6009630.html>). This disregarded the continuation of the constitutional order which was disrupted by the flight and disappearance of President Ghani on the 15<sup>th</sup> of August 2021. On the 17<sup>th</sup> of August 2021 First Vice President Amrullah Saleh declared himself Acting President in accordance with Afghanistan’s 2004 Constitution, as he remained in the country (<https://twitter.com/AmrullahSaleh2/status/1427631191545589772>). However, article 67 of the Constitution only foresees “resignation, impeachment or death” or “incurable illness impeding performance of duty” as legitimate reasons for a Vice-President assuming the role of President. This point was reiterated by Ashraf Ghani in August 2022 in two video interviews: ANB, Ashraf Ghani recent interview with ABN, 10 August 2022, <https://www.youtube.com/watch?v=563Ss2Pz1bU> CNN, Ex-Afghan president explains why he fled the country, 14 August 2022, <https://www.youtube.com/watch?v=f85TTdsHEqM>
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- 39 Haqqani 2022, p. 155.
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- 44 This 2021 draft carried Taliban insignia on the cover, held 12 chapters and 179 articles, with a change of flag to white, principle of the state legitimacy rooted in obedience (*bayat*) and vote and a return to pashto as the ‘national language’ it is impossible to verify what standing this draft had within the emerging structure. Amaaj News, 17 September 2021, [https://twitter.com/aamajnews\\_FA/status/1438909308125732864](https://twitter.com/aamajnews_FA/status/1438909308125732864)
- 45 Twitter posts of the 28<sup>th</sup> of June 2022, e.g. <https://twitter.com/AyoubArwin/status/1541836323727835140>. The reported drafts define Hanafi Mazhab Shari’a as the only source of law, and introduce a head of state who has to be a Muslim man and carries the title “Amir al-Mu’minin; who governs through a cabinet headed by a Prime Minister referred to as Ra’is al-Wuzara. The Prime Min-

- ister reports only to the Amir. The legislative body envisaged was a council of individuals appointed by the Amir al-Mu'minin; the draft further has specific paragraphs proposing that hijab is compulsory, that education of women and the press are subject to separate laws; the draft forbids outright dual citizenship, but specifies that the border tribes double nationality would be regulated through a separate law. On revenue generation, the draft also states that this would be regulated by a separate law. This had been hinted already at the very start of the Qatar meetings in March 2012, see Pravin Swami, Taliban seek constitutional role for Mullah Omar, *The Hindu*, 1 March 2012, <https://www.thehindu.com/news/national/taliban-seek-constitutional-role-for-mullah-omar/article2947199.ece>
- 46 See Tolo News Interview with In'amullah Samangani, 19 September 2021, <https://www.youtube.com/watch?v=K2yYqGyPVdQ>
- 47 Published by official news agency Bakhtar News (<https://bakhtarnews.af/dr/همان‌عطق-ات‌سن‌اغ‌فا-ء‌امل‌ع-گ‌ر‌ز‌ب-ی‌ی‌ام‌ه‌در‌گ->) and distributed principally by two clerics: Mujib al-Rahman Ansari in Herat as the primary Dari-speaking cleric and Rahimullah Haqqani in Kabul as the primary Pashto-speaking cleric. Both were also very outspoken against the presence of Shi'a in Afghanistan and promoted the immediate execution of prisoners taken. Rahimullah Haqqani used to serve as the head of the Eastern Region in the Military Commission. See Analytical Support and Sanctions Monitoring Team, Eleventh report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2501 (2019) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan (S/2020/415), New York 30 April 2020 circulated on 19 May 2022 as a document of the Security Council and published on 27 May 2020. He had met in the summer of 2022 met Hekmatyar and all Taliban leaders, as well as with Asa-dullah Harun, the Al-Qaeda affiliated Taliban released from Guantanamo by the US. ISPK assassinated Rahimullah Haqqani on 12 August 2022 through a suicide attacker Khaled al-Logari. His assassination was deplored in an obituary by Shaykh Abdallah al-Muhaysini (affiliated with Hay'at Tahrir al-Sham) On 2 September 2022, Mujib al-Rahman Ansari was killed in what appeared another suicide bombing, though no one, including ISPK, claimed responsibility for the act.
- 48 Among the multitude of publications devoted to the Taliban early history, this article deserves special consideration as it was written by a contemporary first-hand observer: Andreas Rieck "Afghanistan's Taliban: An Islamic Revolution of the Pashtuns" *Orient* 38 (1997).
- 49 Bette Dam, Looking for the Enemy – Mullah Omar and the unknown Taliban, Noida, Uttar Pradesh 2021, p. 110 quotes two of her sources who witnesses the creation of the movement in 1994 that "without the drugs mafia the Taliban would not have existed."
- 50 David B. Edwards, Before Taliban: Genealogies of the Afghan Jihad. Berkeley 2002.
- 51 Alex Strick van Linschoten and Felix Kuehn, An Enemy We Created, London, 2012, page 131, recounting that according to their sources the initiative had come from the invited clergymen.
- 52 Kamal Matinuddin, The Taliban phenomenon – Afghanistan 1994-1997, Oxford, Karachi, New York e.a. 1998 The author at p. 42 assesses that in May 1997 the ministries "existed on paper only" and all decision were made through informal channels.
- 53 Personal experience of the author, concluded and written up in 1999.
- 54 Maley, William (editor), Fundamentalism Reborn? Afghanistan and the Taliban, New York 1998.
- 55 Mohammed Hassan Kakar, *Watan-ta yaw safar* (A trip back to the fatherland), Hamburg May 2001,  
p. 24 describes functioning of Mullah Omar's secretariat,  
p. 141 describes a source from Kandahar who outlines decision/making mechanism with Mullah Omar and his circle of advisors,  
p.176ff outlines the "Kandahar Council" of ten members, all Southern Pashtuns and the "Kabul Council" subordinate to the former but whose most important member acted as Prime Minister,  
p. 186ff discusses roles played by clerics and

- Supreme Court in process coordinated by Mullah Omar's secretary Sayyid Tayyib Agha.
- 56 Sayyid Tareq Massoud, *Pusht-i parda kasi hast* [Someone is behind the curtain], Kabul 2004. The author describes the looting of Ariana Afghan Airline accounts by the Taliban in order to invest these looted assets through cash courier in business opportunities for their friends the United Arab Emirates prior to the sanctions in 1997 and 1998. The author also details how he participated in an economic working group under Deputy Prime Minister Mawlawi Kabir. All institutional measures to stabilise the budget were frustrated at every step by Kandahar-based figures.
  - 57 Charles Louis de Secondat, baron de La Brède et de Montesquieu, *De l'esprit des loix*, Geneva 1749. The author argues that in a monarchy some separation exists between the executive and the other two powers: a "stable body of laws" exists, whose form and adherence to which are monitored by two elites who are independent from the sovereign (the church and nobility). In despotism the body of law is completely subject to manipulation by the sovereign.
  - 58 Robert Grenier, 88 days to Kandahar - a CIA diary, New York e.a. 2015, recounting how Akhtar Osmani, Southern Army Corps commander of the Taliban vacillated on the issue and refrained from carrying out any independent action against Osama Bin Laden.
  - 59 The meeting closed after two days on 20 September 2002 (<https://2001-2009.state.gov/r/pa/ho/pubs/fs/5889.htm>); House of Commons Library, 11 September 2001: the response (Research Paper 01/72), London 3 October 2001 (<https://researchbriefings.files.parliament.uk/documents/RP01-72/RP01-72.pdf>), see also: Alex Strick van Linschoten, Felix Kuehn, An enemy we created – the myth of the Taliban/Al-Qaeda merger in Afghanistan, 1970-2010, London 2011.
  - 60 Adrian Levy, Catherine Scott-Clark, *The Exile: The Stunning Inside Story of Osama bin Laden and Al Qaeda in Flight*, New York 2017. Omar's feelings against extraditing Osama were most clearly expressed in the earlier encounter with Turki al-Faisal, narrated here by "The Mauritanian" Mahfouz Ibn El Waleed who was present in the meeting. Mullah Omar also had refused repeatedly to extradite Osama or Pakistani criminals, see visits DG ISI Ziauddin Butt on the 7<sup>th</sup> of October 1999 and Minister of Interior Moinuddin Haider between the 31<sup>st</sup> of January and the 1<sup>st</sup> of February and on the 10<sup>th</sup> of March 2001.
  - 61 VOA interview 23 September 2001 (retrieved from The Guardian, Mullah Omar - in his own words, 26 September 2001, <https://www.theguardian.com/world/2001/sep/26/afghanistan.features11>). According to a chronology compiled 2010 by Alex Strick van Linschoten, a peace offer by Karzai to Mullah Omar was rebuffed on the 15<sup>th</sup> of November 2001. This peace offering has not ever been substantiated, but reappears even in recent accounts, see Steve Brooking, Why was a negotiated peace always out of reach in Afghanistan? – Opportunities and obstacles 2001-21, United States Institute of Peace No. 184 Washington D.C. August 2022, <https://www.usip.org/publications/2022/08/why-was-negotiated-peace-always-out-reach-afghanistan>. Brooking notes that no one, not even Pakistan, promoted an inclusion of the Taliban in the Bonn Conference. He recalls that in early December an offer was made to Karzai by "tribal leaders and directly through Tayeb Agha, an aide to Mullah Omar. According to Tayeb Agha, the Taliban offered to hand over the whole of the south as long as their leaders could have vehicles, security, and acceptance of their three nominees as governors for the southern provinces of Helmand, Kandahar, and Zabul. It is unclear on exactly whose authority this offer was extended."
  - 62 Information concerning the circumstances of Mullah Omar's death are heavily politicized. Cohesion of the Taliban relied on adherence and obedience (*bayat/ita'at*) to him as the *Amir al-Muminin* in person even after the territorial presence (*tamkin*) of the Emirate had ended. Taliban dissidents accused Akhtar Muhammad Mansur of being behind the death of Mullah Omar in 2013 in Pakistan (<https://www.khaama.com/decision-on-appointment-of-new-taliban-chief-due-today-9592/>), some claim that he died from sickness in Afghanistan after fleeing Pakistan in the wake of Mullah Baradar's arrest in 2010, see: Khalilullah Safi, *The Afghan Taliban's Relationship with Pakistan*, Princeton, NJ 2018, [https://dataspace.princeton.edu/bitstream/88435/dsp01q811kn387/1/WhitePaper\\_No.4%28Sa-](https://dataspace.princeton.edu/bitstream/88435/dsp01q811kn387/1/WhitePaper_No.4%28Sa-)



- [fi%29.pdf](#). It is not possible to determine which of the diverging function-oriented narratives reflects reality.
- 63 Former spokesperson Mutma'in (2017) claims in his book that in 2013 four scholars, the head of the judiciary commission Hibatullah Akhundzada, Mawlawi Nur Muhammad Saqeb, Mawlawi Abdul Salam [Hanafi] and Mawlawi Abdul Hakim [Haqqani] designated Akhtar Muhammad Mansur as Mullah Omar's successor upon learning of his death and decided to keep Mullah Omar's death a secret.
- 64 Mutma'in 2019, p. 317 (Al-Qaeda) & 322 (Pakistani Taliban)
- 65 SITE Intelligence Group, <https://ent.siteintelgroup.com/Jihadist-News/afghan-taliban-leader-mullah-akhtar-muhammad-mansour-thanks-groups-that-pledged-in-message.html>
- 66 Mutma'in 2019, p. 325
- 67 SITE Intelligence Group, <https://ent.siteintelgroup.com/Jihadist-News/al-qaeda-leader-ayman-al-zawahiri-pledges-to-new-afghan-taliban-chief.html>
- 68 Analytical Support and Sanctions Monitoring Team, Seventh report, S/2016/842, 3 October 2016, <https://www.un.org/securitycouncil/sanctions/1988/monitoring-team/reports>
- 69 See. Khaama Press, Taliban supreme leader replaces 24 'shadow' officials, 28 January 2017, <https://www.khaama.com/tag/taliban-leader-replace-24-officials/>
- 70 See Monitoring Team, Seventh report (S/2016/842); The Mullah Rasul Nurzai faction swore allegiance on 9 August 2021 to Hibatullah after fighting against him and his predecessor Akhtar Muhammad Mansur since 2015.
- 71 Interviews of locals who remember Hibatullah's father serving as a cleric in Safed Rawan village, see: Tolo News, Abdullah Hamim "Hibatullah's Roots Were Non-Political And Reclusive, 29 May 2016, <https://tolonews.com/afghanistan/hibatullahs-roots-were-non-political-and-reclusive>. Basing himself on former Taliban spokesman Minister Abdul Hay Mutma'in's 2017 biography of Mullah Omar, see the narrative with Carter Malkasian, *The American War in Afghanistan - a history*, Oxford 2021, p. 404f.
- 72 His age is given most recently as "being in his 70s", <https://www.france24.com/en/live-news/20220429-taliban-supreme-leader-urges-world-to-recognise-government>
- 73 SITE Intelligence Group, <https://ent.siteintelgroup.com/Statements/afghan-taliban-posts-introduction-of-leader-describes-him-as-key-element-for-ongoing-jihad-in-afghanistan.html>
- 74 Taliban sources claimed that his landless family settled and opened a madrasa in Sara neighborhood in Quetta during the 1980s, that he then made a career in the Taliban serving first as head of the Office for the Promotion of Virtue and Elimination of Vice in Farah, and then a distinguished judge. He was said to have been an advisor to Mullah Omar after the fall of the Taliban government, and that he was targeted in 2012 by an assassin in Quetta, see Mujib Mashal, Taimoor Shah, *Taliban's New Leader, More Scholar Than Fighter, Is Slow to Impose Himself*, New York Times 11 July 2016, <https://www.nytimes.com/2016/07/12/world/asia/taliban-afghanistan-pakistan-mawlawi-haibatullah-akhundzada.html>. In 2016 Taliban sources claimed that he had been active as a judge in Kandahar and Nangarhar for the Taliban and that he had signed most fatwas for the movement, see the background provided by the BBC: <https://www.bbc.com/news/world-asia-36377008>
- 75 SITE Intelligence group, Afghan Taliban posts "Introduction" of leader, describes him as "key element" for ongoing jihad in Afghanistan, 15 December 2016, <https://ent.siteintelgroup.com/Statements/afghan-taliban-posts-introduction-of-leader-describes-him-as-key-element-for-ongoing-jihad-in-afghanistan.html> Mushtaq Yusufzai, Fazul Rahim and Wajahat S. Khan, *Haibatullah Akhundzada Named New Leader of Afghan Taliban*, NBC News, 25 May 2016, <https://www.nbcnews.com/news/world/haibatullah-akhundzada-named-new-leader-afghan-taliban-n579921>. The madrasa was referred to as the Al-Haaj mosque run by Hafez Abdul Majid in the Kuchlaq neighbourhood of Quetta; see: Khaama Press, *Taliban leader was openly teaching and preaching in Pakistan*, 10 October 2016, <https://www.khaama.com/taliban-leader-was-openly-teaching-and-preaching-in-pakistan-02040/>. The claim that he went



- into hiding in late May 2016 would indicate that during his time as deputy Amir al-Mu'minin to Mullah Akhtar Muhammad Mansur from mid-2015 onwards he had remained at the madrasa. Some claim that he went into hiding in Afghanistan, see: Darragh Roche, Where Is Taliban Leader Haibatullah Akhundzada?, 18 August 2021, <https://www.newsweek.com/where-taliban-top-leader-haibatullah-akhundzada-mystery-absent-1620567>
- 76 The explosion on the afternoon on Friday the 16<sup>th</sup> of August 2019 in the “Hajj Muhammad Hasani” mosque killed four and wounded 22 in the mosque, including Hibatullah’s younger brother Hafiz Ahmadullah. Given that it was followed by a shooting on the 17<sup>th</sup> of August 2019 of a local cleric seen as being a leader of the Islamic State (Da’esh), the attack might can also be seen in the context of competition between the Taliban and synpatizers of the Islamic State-Khorasan Province. See: Khaama Press, Taliban chief Mullah Haibatullah was the primary target of Pakistan bombing: report, 20 August 2019, <https://www.khaama.com/taliban-chief-mullah-haibatullah-was-the-primary-target-of-pakistan-bombing-report-03708/>, Gul Yousafzai, Abdul Qadir Sediqi, Brother of Afghan Taliban leader killed in Pakistan mosque blast, Reuters, 16 August 2019, <https://www.reuters.com/article/us-pakistan-blast/brother-of-afghan-taliban-leader-killed-in-pakistan-mosque-blast-idUSKCN1V611C> and “*Guruh-i inshi’abi-yi Taliban ba rahbari-yi Mulla Rasul mas’uliyat-i tirur-i baradar-i rahbar-i Taliban-ra paziruft* (The dissident Taliban group headed by Mullah Rasul takes responsibility for the assassination of the Taliban’s leader’s brother)” Etilaat-i Roz, 17 August 2019, (<https://www.etilaatroz.com/82178/taliban-group-led-by-mullah-rasol-toke-responsibility-for-assassination-of-taliban-leaders-brother>)
- 77 See press report referring to an alleged audio recording of the event which refer to the madrasa as “Darul Uloom Hakimah” <https://www.france24.com/en/asia-pacific/20211031-taliban-supreme-leader-makes-first-public-appearance-in-afghanistan>. This madrasa lies in the northern Loy Wala neighbourhood of Kandahar city (N 31.6473655, E 65.715453) and is run by Shaykh Nida Muhammad Nadim, a senior Taliban leader who after August 2021 served as Provincial Governor in Nangarhar and Kabul.
- 78 See for example here an overview: <https://twitter.com/teamAfghans/status/1474785985221255174>
- 79 Hibatullah does not figure in the list of signatories to the 2005 Taliban Constitution, nor in the 2008 fatwa for “Mandatory Jihad” nor on the relaunch of the same fatwa in November 2011. Accessed via BBC Pashto Monitoring Service, see Taliban website 10 October 2008 and Prof. Zahedi Ahmadi, Peace in Presence of Crusaders - the Invading Crusaders, Peshawar 1387 (2008) and for the 2011 signatures MEMRI, Fatwa By Ittehad Ulema-e-Afghanistan Issues Rejection Of Loya Jirga, Calls For Jihad Against U.S. Troops Beyond 2014: ‘The Neighbors Of Afghanistan Must Support And Strengthen Afghan Jihad, 21 November 2013, <https://www.memri.org/reports/fatwa-ittihad-ulema-e-afghanistan-issues-rejection-loya-jirga-calls-jihad-against-us-troops>
- 80 [https://www.youtube.com/watch?v=zDdP\\_OpaTMY](https://www.youtube.com/watch?v=zDdP_OpaTMY)
- 81 Speech held by Shaykh Hibatullah on 1 June 2022 with English subtitles here: My Eman, Ameerul—Momineen full speech with English subtitles, 3 July 2022, <https://www.youtube.com/watch?v=DhSvQ1eDp8E>
- 82 Roger Pardo-Maurer describing the situation in summer 2002 along the border to Pakistan with al-Qaeda the Taliban delivering intensified attacks even in urban settings in Kandahar - original published at National Security Archive, Combined Joint Special Operations Task Force, Coalition Coordination Cell, Kandahar, Afghanistan, Roger Pardo-Maurer, email, “Greetings from scenic Kandahar,” August 15, 2002, with “snowflake” cover note from Secretary of Defense Donald Rumsfeld to Larry Di Rita, Subject: “E-mail,” September 13, 2002, 2:26 p.m., not classified, 15 pp., <https://nsarchive.gwu.edu/document/24550-combined-joint-special-operations-task-force-coalition-coordination-cell-kandahar>. The mail is somewhat misrepresented in: Craig Whitlock, The Afghanistan papers, New York e.a. 2021, p. 17ff as a proof that “US forces struggled to distinguish bad from good guys” which was likely the opposite of what its author wanted to convey. The author’s plea can be summed up to maintain a small counter-terrorism footprint embedded with the Afghans, none of which is reflected in Mr. Whitlock’s book.

- 83 Mutma'in 2017 mentions the defection of the Khuddam al-Furqan group led by Mawlawi Muhammad Arsalan and other South-Eastern Taliban (p. 313) and the surrender of the Southern Taliban leaders Mullah Muhammad Sadeq, former High Council Speaker, Mullah Abdul Haqq, former Herat Army Corps Commander, Mullah Muhammad Haqqani, former Chief of Administrative Affairs Office (p. 316).
- 84 Mutma'in 2017 outlines the composition of the leadership from early 2003 onwards when Mullah Omar formally declared war (p. 319ff), see also Antonio Giustozzi, *The Taliban at War*, London 2019, describing the emergence of the command structure (p. 20-36).
- 85 Steve Coll, Looking for Mullah Omar, *The New Yorker*, 23 January 2012 <https://www.newyorker.com/magazine/2012/01/23/looking-for-mullah-omar>, quotes Alex Strick van Linschoten and Anand Gopal for Mullah Omar's likely hiding place in Karachi.
- 86 Analytical Support and Sanctions Monitoring Team, Eleventh report, S/2020/415, 27 May 2020, <https://www.un.org/securitycouncil/sanctions/1988/monitoring-team/reports>
- 87 Carter Malkasian follows primarily the narrative established by Mutma'en, see Fn 17. Abdulhayy Mutma'in, *Mulla Muhammad Umar, Taliban aw Afghanistan, (Mullah Muhammad Omar, the Taliban and Afghanistan)*, Kabul 2017, p. 295 f mentions a contact by Mullah Omar to al-Qaeda through Mawlawi Kabir in late 2001. The handover to Mullah Obaidullah was described based on an interview with Mullah Abdul Salam "Rocketi" from Zabul and Mullah Abdul Wahed "Ra'is Baghran" from Helmand to have taken place on 4 December 2001, see Bette Dam, *Looking for the Enemy - Mullah Omar and the Unknown Taliban*, p. 244ff.
- 88 Carter Malkasian, *The American War in Afghanistan – a history*, New York 2021, p. 114f the author leans to the latter approach primarily presented on the basis of interviews with Taliban by Bette Dam, *Looking for the Enemy: Mullah Omar and the Unknown Taliban*, New York 2021.
- 89 Malkasian 2021, p. 404 also noted that there was - in contrast to the long and bitter process in 2015 - no significant succession struggle.
- 90 Benjamin Jensen, How the Taliban did it: Inside the 'operational art' of its military victory, *New Atlanticist*, 15 August 2021, <https://www.atlanticcouncil.org/blogs/new-atlanticist/how-the-taliban-did-it-inside-the-operational-art-of-its-military-victory/>
- 91 During the first period in power of the Taliban regime, this term was also chosen in defiance of Afghan tradition.
- 92 On the 16<sup>th</sup> of January 2022 the post of regional foreign affairs ministry representative in Kandahar was filled by Mawlawi Abdul Shukur Haqqani based on an order (*hukm*) by Prime Minister Hasan Akhund. (<https://twitter.com/T0BHDHkursJX5Zw/status/1482651154265915393>); The appointment of the new President of the Academy of Sciences was also coming from the Prime Minister- appointment of Farid al-Din Mahmud on 14 Nov 2021 ([https://twitter.com/OCS\\_IEA/status/1459896395125698565](https://twitter.com/OCS_IEA/status/1459896395125698565), Tweet was subsequently deleted)
- 93 William Alexander Strick Van Linschoten, *Mullah Wars – the Afghan Taliban between village and state 1979-2001*, Dissertation King's College May 2016, p. 185 and 268f.
- An al-Jazeera profile claims that he had a lineage going back to Ahmad Shah Durrani, which would make him a Popalzai and authored a number of books, See: Al-Jazeera, Profile: Mohammad Hasan Akhund, the head of Taliban government, 7 September 2021, <https://www.aljazeera.com/news/2021/9/7/profile-mohammad-hasan-akhund-the-head-of-taliban-government>. Both claims seem not to be upheld by evidence.
- 94 See the Annex showing an overview of the Taliban central and provincial leadership in: Analytical Support and Sanctions Monitoring Team, Sixth report S/2015/648, 26 August 2015, <https://www.un.org/securitycouncil/sanctions/1988/monitoring-team/reports>
- 95 Narrative Summary of Reasons for Listing Abdul Kabir Mohammad Jan TAI.003, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-kabir-mohammad-jan>
- 96 Result of appeals court decision against Haji Bagcho can be found here: [https://www.cadc.uscourts.gov/internet/opinions.nsf/04BF7FBDB-7278277852583FA004E2639/\\$file/12-3042.pdf](https://www.cadc.uscourts.gov/internet/opinions.nsf/04BF7FBDB-7278277852583FA004E2639/$file/12-3042.pdf)

- 97 Narrative Summary of Reasons for Listing Abdul Ghani Baradar Abdul Ahmad Turk TAI.024, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-ghani-baradar-abdul-ahmad-turk>
- 98 Narrative Summary of Reasons for Listing Abdul Salam Hanafi Ali Mardan Qul TAI.027, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-salam-hanafi-ali-mardan-qul>
- 99 See photo of Decree signed by Najibullah Haqqani (Minister of Communication), Hidayatullah Badri (Minister of Finance) and others (<https://twitter.com/AFIntlBrk/status/1526194723093897217>).
- 100 Narrative Summary of Reasons for Listing Abdul-Haqq Wassiq TAI.082, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-haq-wassiq>
- 101 Prime Minister Hassan Akhund, deputies Kabir, Baradar and Hanafi, as well as ministers Latif Mansur, Amir Khan Motaqi, Abdul Baqi Haqqani, Din Mohammad Hanif, Hamdullah Nomani, Abbas Akhund, Najibullah Haqqani, Nurullah Nuri, Khairullah Khairkhah, Noor Muhammad Saqib, Shahabuddin Delawar, Hamidullah Akhund, Sirajuddin Haqqani, Hedayatullah Badri a.k.a. Gul Agha Ishakzai, Khalil Ahmed Haqqani; Attorney General Shamsuddin and Intelligence Chief Abdul-Haqq Wassiq.
- 102 Conversation with administrative personnel working in the Taliban Ministry of Defense on the 23<sup>rd</sup> of June 2021 via messenger app.
- 103 With the attack conducted by IS on the Russian Embassy on the 5<sup>th</sup> of September 2022 this turned out to be a mixed blessing for the Haqqani Network, whose capacity to protect foreign guests like Ayman al-Zawahiri had already been questioned once he was killed by an American drone strike on 31 July 2022 in a house guarded and managed by the Network. On the Russian embassy attacks see: Mohammad Yunus Yawar, Two Russian embassy staff dead, four others killed in suicide bomb blast in Kabul, Reuters, 5 September 2022, <https://www.reuters.com/world/asia-pacific/afghan-police-report-suicide-bomb-blast-near-russian-embassy-kabul-2022-09-05/>
- 104 Ayaz Gul, Taliban Free Last American Hostage in Afghanistan in Prisoner Swap, Voice of America, 19 September 2022, <https://www.voanews.com/a/taliban-free-last-american-hostage-in-afghanistan-in-prisoner-swap/6753168.html>
- 105 Analytical Support and Sanctions Monitoring Team Thirteenth report, S/2022/419, 26 May 2022, para 31, <https://www.un.org/securitycouncil/sanctions/1988/monitoring-team/reports>
- 106 Announcement by the TTP distributed over social media dated 2 June 2022, (<https://twitter.com/SaleemMehsud/status/1532414669469757441/photo/1>), but talks broke down on the 27<sup>th</sup> of July 2021 and as of early October TTP denied that a ceasefire was in effect. See SITE Intelligence, TTP Rejects Reports of Ceasefire, Says its Policy is “Collective”, 2 October 2022, <https://ent.siteintelgroup.com/Statements/ttp-rejects-reports-of-ceasefire-says-its-policy-is-collective.html>. A first ceasefire had been in effect between the 9<sup>th</sup> of November and the 9<sup>th</sup> of December 2021, but was not extended. See: SITE Intelligence, TTP Declines Extending Ceasefire, Charges Pakistani Government with Violating Agreement, 9 December 2021, <https://ent.siteintelgroup.com/Statements/ttp-declines-extending-ceasefire-charges-pakistani-government-with-violating-agreement.html>
- 107 Original designation 2012 – see chart: [https://home.treasury.gov/system/files/126/20121115\\_mnb.pdf](https://home.treasury.gov/system/files/126/20121115_mnb.pdf) and US Department of the Treasury, Treasury and the Terrorist Financing Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters, 23 October 2018, <https://home.treasury.gov/news/featured-stories/treasury-and-the-terrorist-financing-targeting-center-partners-sanction>
- 108 United Nations Development Programme, One Year in Review-Afghanistan since August 2021, New York, 5 October 2021, [https://www.undp.org/sites/g/files/zskgke326/files/2022-10/One%20Year%20in%20Review-Afghanistan%20since%20August%202021%2C%20A%20socio-economic%20snapshot\\_1.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2022-10/One%20Year%20in%20Review-Afghanistan%20since%20August%202021%2C%20A%20socio-economic%20snapshot_1.pdf)
- 109 United Nations, The situation in Afghanistan and its implications for international peace



- and security – Report of the Secretary-General, A/77/340-S/2022/692, 14 September 2022, [https://unama.unmissions.org/sites/default/files/220914\\_sg\\_report\\_on\\_afghanistan\\_s.2022.485.pdf](https://unama.unmissions.org/sites/default/files/220914_sg_report_on_afghanistan_s.2022.485.pdf)
- 110 This was recognized by a United States Magistrate Judge. See Southern District of New York re Terrorist attacks on September 11, 2001, report and recommendations, 26 August 2022, <https://www.nysd.uscourts.gov/sites/default/files/2022-08/Turnover%20RR%2003-md-1570.pdf>. The judge recognized the Da Afghanistan Bank was the central bank of Afghanistan and was therefore outside the court's jurisdiction, while also noting that it did not belong to the Taliban as to "find that DAB is an agency or instrumentality of the Taliban based on its control of it and use to advance its ends would thus effectively adopt the group's theory for why it is Afghanistan's legitimate government." (p. 36).
- 111 Mansour died on 21 May 2016, see: Analytical Support and Sanctions Monitoring Team, Seventh report, S/2016/842, 5 October 2016, <https://www.un.org/securitycouncil/sanctions/1988/monitoring-team/reports> and Idris rallied to Hibatullah afterwards – see on him: Eltaf Najafizada, Taliban Name Obscure Official as Central Bank Chief with Crisis Looming, Bloomberg, 23 August 2021, <https://www.bloomberg.com/news/articles/2021-08-23/taliban-name-obscure-of-ficial-central-bank-chief-as-crisis-looms#x-j4y7vzkg> and a quote from an unnamed senior Taliban official News18, Amrullah Saleh Slams Taliban's 'Money Launderer' Pick for Central Bank Head. Who is Haji Mohammad Idris?, 25 August 2021, <https://www.news18.com/news/world/amrullah-saleh-slams-talibans-money-launderer-pick-for-central-bank-head-who-is-haji-mohammad-idris-4125575.html>
- 112 Narrative Summary of Reasons for Listing Hajji Ahmad Zia Agha (also known as Noor Ahmad Agha) TAI.156, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/ahmad-zia-gha>
- 113 Narrative Summary of Reasons for Listing Abdul Qadeer Basir Abdul Baseer TAI.128, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-qadeer-basir-abdul-baseer>
- 114 See for example the announcement of a loan cooperation with the Ministry of Agriculture , Irrigation
- and Livestock on 14 September 2022, [https://twitter.com/m\\_muhammadrahim/status/1570037140314259456](https://twitter.com/m_muhammadrahim/status/1570037140314259456)
- 115 See Da Afghanistan Bank website: <https://www.dab.gov.af/Licensed-Finacial-Institutions>, listing him in this position at Bank Millie.
- 116 William A. Byrd, Javed Noorani, Industrial-Scale Looting of Afghanistan's Mineral Resources, United States Institute of Peace, Washington DC, June 2017, <https://www.usip.org/sites/default/files/2017-05/sr404-industrial-scale-looting-of-afghanistan-s-mineral-resources.pdf>
- 117 Lynne O'Donnell, The Taliban have picked up the Resource Curse, Foreign Policy, 11 July 2022, <https://foreignpolicy.com/2022/07/11/afghanistan-taliban-mining-resources-rich-minerals/>
- 118 The Taliban annual budget presented on 14 May for the Afghan fiscal year 1401/2022 was Afs 231.4 billion (approx. US\$2.4 billion) with a target of Afs 186.7 from domestic revenues, leaving a declared and anticipated Afs 44.7 billion deficit. On the 2<sup>nd</sup> of August 2022, Shahabuddin Delawar, Acting Minister of Mines and Petroleum emphasized increased revenue collection from mining, claiming Afs 13.2 bn (US\$146 million) raised since March 2021 – which included a meager amount from six months of 2021 during the Republic. During the first quarter of financial year 1401 (21<sup>st</sup> of March to 30<sup>th</sup> of May 2022), the Taliban claim to have raised Afs 4 bn (US\$44 million) from mining royalties and export taxes. Overall, in early October 2022, the Taliban Finance Ministry reported to have raised Afs 104 billion (approx. US\$1.18 billion) between the 22<sup>nd</sup> of December 2021 and the end-August 2022, marginally exceeding revenue during the same period in 2020 and 2021.
- 119 World bank Country Overview, 7 October 2022, <https://www.worldbank.org/en/country/afghanistan/overview> – the economy is projected to contract further in 2022, with an accumulated contraction of close to 30-35 percent between 2021 and 2022. The economy is projected to move to a low growth path (2.0 to 2.4 percent) for the next two years. with no improvement



- in per capita incomes owing to high population growth and no significant improvement in poverty or food insecurity outlook. Inflation is expected to remain high immediately due to global commodity price increases and supply constraints, further eroding the real value of household incomes. At the same time, interim Taliban administration's restrictive policies on women's education and work will lower Afghanistan's growth prospects.
- 120 "Bazgaran : tar awsa murh-ta da kuknaru da kisht mana-kulu pa-arha khabar na-dey rakul shawey (Farmers: So far we have not been informed about the ban on poppy cultivation)" Azadi Radion Pashto, 9 October 2022, [https://pa.azadiradio.com/a/32069360.html?withmediaplayer=1&fbclid=IwAR3NDHS\\_eG-PNYZfp5Oc\\_uivjJ-ZOzzk9S1iBniY\\_hZ8FL-LocRzQWYdd337Y](https://pa.azadiradio.com/a/32069360.html?withmediaplayer=1&fbclid=IwAR3NDHS_eG-PNYZfp5Oc_uivjJ-ZOzzk9S1iBniY_hZ8FL-LocRzQWYdd337Y)
  - 121 Antonio Giustozzi, The Taliban's 'military courts' Small Wars and Insurgencies 25 (2014), p. 284-296, <https://doi.org/10.1080/09592318.2014.903638> and "Adam Baczko, La guerre par le droit. Les tribunaux Taliban en Afghanistan, Paris 2021.
  - 122 See Shadi Hamid, Vanda Felbab-Brown and Harold Trinkunas, When Terrorists and Criminals Govern Better Than Governments, The Atlantic, 4 April 2018, <https://www.theatlantic.com/international/archive/2018/04/terrorism-governance-religion/556817>
  - 123 Antonio Giustozzi, Adam Baczko, The Politics of the Taliban's Shadow Judiciary, 2003–2013, Central Asian Affairs, 2014, 1 (2), pp.199 – 224, <https://hal-sciencespo.archives-ouvertes.fr/hal-03460578/document>
  - 124 Pardons led to the release of 350 in Helmand on 21 August 2021, <https://twitter.com/uniindianews/status/1429455464400523264>, of 65 inmates from prison on the 3<sup>rd</sup> of June 2022 in Laghman, <https://twitter.com/BakhtarNA/status/1543587291469430784>, 66 in Uruzgan on the 4<sup>th</sup> of July 2022, <https://twitter.com/BakhtarNA/status/1543835421649559553>
  - 125 Abdul Qadir Sediqi, Jibran Ahmad, U.S. envoy meets new Taliban chief negotiator as Afghan peace talks near, Reuters, 15 September 2020, <https://www.reuters.com/article/afghanistan-taliban-talks/u-s-envoy-meets-new-taliban-chief-negotiator-as-afghan-peace-talks-near-idUSKBN25Z2B2>
  - 126 International Federation of Journalists, Afghanistan: Journalist sentenced to prison for criticism of Taliban regime, 12 May 2022, <https://www.ifj.org/media-centre/news/detail/category/press-releases/article/afghanistan-journalist-sentenced-to-prison-for-criticism-of-taliban-regime.html>, the Afghan journalist Khaled Qaderi was sentenced by military court for criticizing Taliban regime.
  - 127 "Qazaya Quwa (The Judicial Power)" Jarida Mizan (the "scale" – a newsletter of the Taliban Ministry of Justice), 20 January 2022 issue features names of 89 recently appointed judges (p. 2) in primary and secondary courts in the provinces.
  - 128 Narrative Summary of Reasons for Listing Shamsuddin TAI.103, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/shamsuddin>
  - 129 Baczko 2021, p. 297
  - 130 Baczko 2021, p. 203 highlights the independence of the seminaries which form the future judges.
  - 131 Reference is made to the cyclical theory of statehood proposed by Abd al-Rahman Ibn Khaldun, Muqaddima, written 1377. See the English translation by Franz Rosenthal Princeton 1958. A foundation phase with strong group cohesion around a tribal or religious leader is followed by a phase when power is personalised. The next generation institutionalizes power and enters a phase of stagnation and lavish lifestyle, which then leads to decline and subsequent take-over by another groups with strong group cohesion (*asabiya*).
  - 132 Narrative Summary of Reasons for Listing Nurullah Nuri TAI.089, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/nurullah-nuri>
  - 133 Narrative Summary of Reasons for Listing Najibullah Haqqani Hidayatullah TAI.071, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/najibullah-haqqani-hidayatullah>
  - 134 Narrative Summary of Reasons for Listing Muhammad Omar TAI.004, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/mohammed-omar>
  - 135 Narrative Summary of Reasons for Listing Din Mohammad Hanif TAI.043, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/din-mohammad-hanif>

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- 136 Narrative Summary of Reasons for Listing Khairullah Khairkhwah TAI.093, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/khairullah-khairkhwah>
- 137 Narrative Summary of Reasons for Listing Sirajuddin Jallaloudine Haqqani TAI.144, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/sirajuddin-jallaloudine-haqqani>
- 138 Narrative Summary of Reasons for Listing Shahabuddin Delawar TAI.113, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/shahabuddin-delawar>
- 139 Narrative Summary of Reasons for Listing Khalil Ahmed Haqqani TAI.150, <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/khalil-ahmed-haqqani>
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- Lashkar-e-Tayyiba (LeT) (QDe.118)
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- QDe.110: Al-Haramain: Afghanistan Branch
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## NOTES

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