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Research Institute

Afghanistan's Security

Landscape under the Taliban

and its Effects on Regional and
International Stability

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FOREWORD

Almost two years into the Taliban's takeover of Afghanistan in 2021, the country remains in turmoil, with dire consequences for the population and grave implications for its neighbours and beyond. The international community is persistently concerned over this protracted crisis, and in such a rapidly evolving security context, understanding the dynamics of the crisis and emerging trends is essential for informed decision-making and effective policy implementation.

It is a key strategic priority for the United Nations Interregional Crime and Justice Research Institute (UNICRI) to assist Member States to better understand emerging and evolving issues related to justice, rule of law and security. As one of six United Nations specialized research and training institutes, UNICRI is mandated to advance the understanding of crime and crime-related problems, foster just and efficient systems, support respect for international standards, and facilitate international law enforcement cooperation and judicial assistance. This aligns to the Institute's focus on Sustainable Development Goal (SDG) 16, which promotes peaceful and inclusive societies for sustainable development, access to justice for all, and effective, accountable, and inclusive institutions.

In 2021, following growing concerns, UNICRI launched research to explore, assess, and understand the potential interplay between regular and irregular movements of people and the threat stemming from terrorism inspired by ISIL and Al-Qaida in Europe. That research also considered the risks posed by returning and relocating foreign terrorist fighters (FTFs). Thereafter, UNICRI continued monitoring and analyzing new trends and developments of security threats in Afghanistan and their implications for neighboring countries. The present research is a result of this continued monitoring.

This comprehensive report examines the security landscape in Afghanistan following the Taliban's takeover in 2021, seeking to provide important insights into the country's evolving security context. By identifying key security trends, such as intra-Taliban fragmentation, the presence of regional and global terrorist and violent extremist organizations, and the emergence of anti-Taliban resistance groups, the report underscores the multifaceted nature of Afghanistan's security landscape. It also examines the potential security-related impact of spillover effects of the turmoil in Afghanistan on the region and beyond, including transnational organized crime threats that may make inroads into European and North American markets.

UNICRI's experts have carefully examined the situation on the ground, utilizing extensive data, research, and first-hand accounts to present a comprehensive overview of the security-related challenges and risks confronting Afghanistan and the wider region. The report also delves into the complex financial ecosystem that sustains the Taliban's rule in Afghanistan. Among diverse funding sources, we analyse government revenues, international aid, and illicit financial flows that fuel the Taliban's operations.

The report then presents short and medium-term recommendations aimed at addressing the challenges posed by extremism, terrorism, and transnational organized crime in Afghanistan and their broader implications for regional and global security. The recommendations underscore the importance of ongoing research and assessment, collaboration with regional governments, strengthening border security, fostering cooperation in counter-terrorism intelligence, sharing lessons from countering violent extremism, and collaborating with neighbouring countries to counter the smuggling of drugs and other illicit goods.

The international community and the United Nations must address and mitigate the risks associated with Afghanistan's evolving security landscape. UNICRI hopes that this report will be a valuable resource for informed decision-making and strategic planning, ultimately contributing to a more secure, stable, and prosperous future for Afghanistan and the broader region, while curtailing security-related spillover effects on the rest of the world.

We thank the Government of Italy for supporting UNICRI to explore emerging, niche, and sensitive developments in the criminal justice landscape as an important contribution to SDG 16.

As the Director of UNICRI, I reaffirm our unwavering commitment to promote peace and stability in Afghanistan and beyond by providing evidence-based research, analysis, and capacity building to inform interventions by stakeholders and partners.

Antonia Marie De Meo

Director, United Nations Interregional Crime and Justice Research Institute (UNICRI)



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EXECUTIVE SUMMARY

This report provides a critical analysis of the security landscape in Afghanistan following the Taliban's takeover in 2021, highlighting key trends and implications for regional and global peace, security, and stability. The importance of this report lies in its timely assessment of the evolving situation in Afghanistan and the potential ripple effects on neighbouring countries and the international community at large. It offers valuable insights for policymakers, humanitarian organizations, and other stakeholders in addressing the complex challenges arising from the Taliban's rule.

Since regaining control, the Taliban has faced diplomatic isolation and international sanctions, with no country recognizing it as the legitimate government of Afghanistan. The political upheaval has led to an economic, humanitarian, and human rights crisis, with 28.3 million people requiring humanitarian and protection assistance in 2023.

The report identifies three key security trends emerging in Afghanistan: (1) intra-Taliban fragmentation, (2) the presence of regional and global terrorist and violent extremist organizations, and (3) the emergence of anti-Taliban resistance groups. Despite a sharp decline in violence and armed clashes, there are concerns about the *de facto* authorities' ability to maintain control in the long term due to increasing tensions within Taliban factions and competition for power.

The Taliban's ongoing connections to foreign extremist militants and international terrorist groups, such as Al-Qaida and the Islamic State-Khorasan Province (IS-KP), pose a significant threat to regional security. The UN Security Council Monitoring Team has reported that Al-Qaida enjoys greater freedom in Afghanistan under Taliban rule. There are fears that Afghanistan could revert to being a haven for international terrorists to conduct global operations, with terrorist groups involved in large-scale organized criminal activities to fund their operations.

The report also examines the Taliban's funding sources, includ-

ing government revenues, international aid, and illicit financial flows, as well as the impact of international sanctions on Afghan society. It evaluates the potential risks and threats to regional and global security and stability posed by the aforementioned developments.

Based on the analysis, the report presents recommendations for short-term and medium-term interventions to inform concerned stakeholders at the national and regional levels and guide future initiatives to mitigate pressing security risks. These recommendations aim to address the challenges posed by extremism, terrorism, and transnational organized crime in Afghanistan and its broader implications for regional and global security.

The report recommends that the international community and the United Nations focus on addressing and mitigating the risks posed by the evolving security landscape in Afghanistan. Key recommendations include ongoing research and assessment of the situation, collaboration with regional governments to combat illicit financing and enhance transparency, strengthening border security and management, fostering cooperation in counter-terrorism intelligence, sharing experiences and lessons from countering violent extremism programmes. Additionally, the report suggests working with neighbouring countries to counter the smuggling of drugs and other illicit goods through intelligence sharing, coordinated interdiction operations, and the establishment of border security management strategies.

The report's significance lies in its potential to facilitate informed decision-making and strategic planning by offering a comprehensive understanding of the current situation and emerging trends in Afghanistan.



1

Introduction

1.1 OVERVIEW

Following the withdrawal of NATO forces from Afghanistan in 2021 and the collapse of the government of the Islamic Republic of Afghanistan (GIROA), the Taliban were able to enter Kabul on 15 August 2021 and take control of the country.¹⁷ The Taliban's capture of the country surprised many observers and represented a remarkable return to power 20 years after their ouster by US troops. In September 2021, the Taliban announced a new *de facto* Cabinet, largely comprised of Pashtun leaders that formed the core of the previous Taliban government from 1996 to 2001.¹⁸

Almost two years into the Taliban rule, Afghanistan faces an increasingly precarious situation. The political upheaval has left the country facing a combined economic, humanitarian, and human rights crisis. The steep reduction in development aid linked to the increasing international financial challenges, and the lack of confidence in the stability of the banking sector have led to a bleak economic situation, increasing food insecurity and widespread deprivation.¹⁹ The UN Office for the Coordination of Humanitarian Affairs (UNOCHA) estimates that two-thirds of the population, or 28.3 million people, will need humanitarian and protection assistance in 2023, up from 18.4 million at the beginning of 2021.²⁰ While the *de facto* authorities have managed to fund their own institutions with revenues they have raised, they continue to face diplomatic isolation and a range of international sanctions. Since the Taliban's rise to power, no country, as of March 2023, has recognized it as the legitimate government of Afghanistan. The UN General Assembly's Credentials Committee has deferred its decision on the credentials pertaining to the representative of Afghanistan twice, leaving in place the previous ambassa-

dor under the former government.²¹ Moreover, the 13th report of the Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 (2004) and 2253 (2015) concerning ISIL (Da'esh), Al-Qaida and the Taliban and associated individuals and entities (hereafter "the Monitoring Team"), noted that the majority of Cabinet appointees were listed under the United Nations 1988 sanctions regime.²² As of May 2023, 72 listed individuals hold positions within the *de facto* administration.

Many stakeholders in the international community, including neighbouring countries, have called for an 'inclusive' government as a requisite for recognition and respect for human rights, women's rights and fundamental freedoms, and joint counterterrorism efforts.²³ In the declaration of the Shanghai Cooperation Organization (SCO) Heads of State Summit, held in Samarkand, Uzbekistan in September 2022, leaders of member countries repeated calls for an inclusive government that comprises representatives from all ethnic, religious, and political groups within the Afghan society.²⁴ The declaration also noted the importance of security in Afghanistan and in the region and the need for the country to be free from terrorism, conflict, and drugs. However, while the Taliban pledged to uphold the rights of girls and women when it seized power,²⁵ research shows that women's freedom of movement and participation in political and economic life has been largely curtailed, with increased fears of displacement and retaliation.²⁶ The abolition of the Ministry of Women's Affairs and the recreation of the Ministry for the Propagation of Virtue and Prevention of Vice also signals the intention to ignore calls for greater inclusivity. According to the United Nations Assistance Mission in Afghanistan (UNAMA), civil society actors and human rights defenders have largely halted their activities in most provinces out of fear of repercussions.²⁷ There have also been reports of extrajudicial killings and forced disappearances, and displacement of ethnic and religious minorities, such as the Hazara, which

would suggest the existence of ethnic cleansing and the Taliban's deliberate intention to target, ban, and even eliminate them from the country.²⁸

Since seizing power in 2021, the Taliban *de facto* authorities have managed to maintain control over the entire national territory for the first time. The country has seen a sharp decline in violence, and it is estimated that armed clashes had fallen by 98 per cent by the end of 2021 compared to previous years.²⁹ According to the Armed Conflict Location & Event Data Project (ACLED), between September 2021 and March 2022, the first 10 months of the Taliban *de facto* administration (DFA), the weekly average of explosions and other forms of violence fell fivefold.³⁰ However, while the number of civilian casualties decreased, UNAMA reported increased casualties from attacks on minority groups.³¹ While the country has seen an end to two decades of general conflict and violence, there are still ongoing security concerns and serious doubts about the ability of the *de facto* authorities to maintain control in the long term due to increasing tensions within the Taliban factions and competition for positions and power. Factional, ideological and operational divergences have turned the once unified Taliban movement into a loose conglomerate of various actors, often pursuing conflicting agendas.

The Taliban's ongoing connections to foreign violent extremist militants and international terrorist groups remain a pressing issue. Even though with the Doha agreement, the Taliban expressly pledged not to support, nor host, 'any of its members, other individuals, or groups, including Al-Qaida that 'use the soil of Afghanistan', many believe that this part of the deal will not be fully kept. The UN Security Council Monitoring Team has reported that 'Al Qaida enjoys greater freedom in Afghanistan under Taliban rule... [it] confines itself to advising and supporting the *de facto* authorities'.³² The Taliban takeover has also provided favourable

conditions to regional terrorist groups, such as the Tehreek-e-Taliban Pakistan (TTP), threatening the security of neighbouring countries. In the longer term, Member States are concerned that Afghanistan could revert to being a haven for international terrorists to conduct global operations. Many of these groups are directly or indirectly involved in large-scale organized criminal activities, which provide key financial resources to fund their operations. These include the narcotics trade, arms smuggling, illicit mining, human trafficking and smuggling, and wildlife crimes. There are also pockets of violence as the Taliban faces threats from the Islamic State – Khorasan Province (IS-KP or IS-K), which has a presence in both Kabul and the eastern part of the country, as well as the National Resistance Front (NRC) and other anti-Taliban armed resistance groups. Given these overlapping dynamics, it is likely that violence in the country may escalate again, with significant regional and global security implications.

1.2 BACKGROUND TO THE STUDY

Assisting Member States to better understand emerging and evolving issues related to justice, rule of law and security is a key strategic priority for the United Nations Interregional Crime and Justice Research Institute (UNICRI). As one of six United Nations specialized research and training institutes, UNICRI is mandated to advance the understanding of crime and crime-related problems, foster just and efficient systems, support respect for international standards, and facilitate international law enforcement cooperation and judicial assistance. In April 2021, following concerns raised by some European Member

States, UNICRI launched a research initiative to explore, assess, and understand the potential interplay between regular and irregular movements of people and the threat stemming from terrorism inspired by ISIL and Al-Qaida in Europe. The research also looked at the risks posed by returning and relocating foreign terrorist fighters (FTFs). Following this study, UNICRI continued monitoring and analyzing new trends and developments of security threats in Afghanistan and their implications for neighboring countries.

In October 2022, UNICRI published a threat assessment and trend alert report, [‘The Taliban in Afghanistan: Assessing New Threats to the Region and Beyond’](#). The key findings of this report were presented in a high-level online expert-level meeting organized by UNICRI and the European Counter-Terrorism Coordinator (EU CTC) on 1 December 2022. Representatives from key United Nations (UN) and European Union (EU) agencies actively working in humanitarian, development, peace, and security-related areas took part in the event to discuss the security implications of the Afghan crisis for neighbouring countries and the EU, as well as the potential evolution of such risks.

1.3 SCOPE OF THE REPORT

This study provides a situational report of the new security landscape in Afghanistan after the Taliban takeover and explores the broad implications for the peace, security and stability of the country, the region, and beyond. Based on an overview of key trends, this report outlines actionable recommendations for short term and medium-term interventions to mitigate the adverse impact of extremism, terror-

ism, and transnational organized crime related to the context in Afghanistan.

The overall structure of the report takes the form of five main chapters. This first section (**Chapter one**) lays out the study's methodological approach. **Chapter two** outlines and analyses three key security trends that are emerging in Afghanistan with potential regional and global implications: (a) Intra-Taliban fragmentation, (b) regional and global terrorist and violent extremist organizations, and (c) anti-Taliban resistance groups. **Chapter 3** focuses on the current funding sources for the Taliban, including government revenues, international aid, as well as illicit financial flows that are potentially utilized by the Taliban and foreign terrorist and violent extremist groups. It also briefly examines the current state of international sanctions against the Taliban and their unintended impacts on Afghan society. **Chapter 4** evaluates the potential risks and threats to regional and global security and stability posed by the developments discussed in the previous chapters. Lastly, **Chapter 5** provides a set of recommendations for short-term and medium-term interventions to inform concerned stakeholders at the national and regional levels, and guide future initiatives to mitigate the above-mentioned pressing security risks.

1.4 RESEARCH DESIGN AND METHODOLOGY

In this study, a qualitative research methodology was employed to ensure the validity and reliability of the findings and conclusions. The research was conducted in a structured and

standardized manner to ensure impartiality and balance. The research focused on guiding questions related to the intended observations (“what, who, where, when, how, and why”) with the objective of formulating implicit hypotheses based on the authors' expertise. Data was then collected and analysed, and the hypotheses were evaluated based on the empirical evidence (either confirmed, discarded, or changed). The research design followed a process of formulating research questions, creating hypotheses, testing them with empirical data, and making inferences based on the results. The approach to inference utilized abductive reasoning, selecting the most probable explanation based on a cross examination of evidence from both primary and secondary sources.

This study utilized both secondary and primary sources for data collection. Secondary data was obtained through desk research, including books, journal articles, reports from think tanks and civil society organizations, and media coverage. Primary data was collected through semi-structured expert interviews and focus groups conducted virtually. A total of 18 interviews were conducted with high-ranking officials in the former Afghan government's security sector, specifically deputy ministers, Directors-Generals, and directors at the Ministry of Defence, Ministry of Interior, the National Directorate of Security, Office of the National Security Council, Ministry of Finance, and the Central Bank, as well as experts who reside either inside or outside of Afghanistan.

Three focus group discussions were conducted inside Afghanistan with former Afghan government officials, as follows: **Focus Group A** included 12 individuals, mostly officials and operatives from the National Directorate of Security (NDS); **Focus Group B** included eight generals from the Ministry of Defence (MoD); and **Focus Group C** comprised seven director-level officials and generals from both the Ministry of Interior Affairs (MoI) and NDS. Given the sen-

sitive nature of the topics and the residence of many of the interviewees and/or their families in Afghanistan, most interviewees requested anonymity in the report. However, a few agreed to be identified and are mentioned by name. To maintain consistency and reliability, the data was cross-referenced with various primary and secondary sources to minimize biases, misperceptions, or misrepresentation.



2

Key Security Trends

Since the Taliban's return to power in August 2021, three major trends have emerged that are rapidly evolving with potentially grave implications for Afghanistan's security and stability, as well as that of the region and beyond. These trends are: 1) the emergence of deep divisions within the Taliban, 2) the resurgence of foreign terrorist and violent extremist groups, and 3) the rise of armed resistance against the Taliban's *de facto* authority. These trends are still in their early stages, but they are interconnected, growing rapidly, and could reach an irreversible point if left unchecked.

2.1

SECURITY TREND I: Intra-Taliban Fragmentation

Although the Taliban has historically faced challenges with internal cohesion, its war against foreign forces and their Afghan allies helped to keep the group relatively united for about 20 years. However, with the end of that war and the Taliban's return to power in August 2021, cracks began to appear almost immediately. Chasms within the group have been identified in four areas that are creating challenges for the Taliban's *de facto* administration, domestic policies, diplomatic relations with the rest of the world, and relationships with foreign terrorist organizations and violent extremist groups operating in Afghanistan. These are: (a) tribal fragmentation, (b) factional fragmentation, (c) ideological rifts, and (d) structural disintegration - each of which are discussed in more detail below.

a. Tribal Fragmentation

Afghanistan is a multi-ethnic country with four main groups: Pashtuns, Tajiks, Hazaras, and Uzbeks. Pashtuns, who make up the majority of the population, are divided into numerous tribes and sub-tribes. The

Duranis and Ghilzais are two prominent tribes among the Pashtuns, with the Duranis mainly residing in the south of the country and the Ghilzais predominantly in the east.³³ These tribes have a long history of competition for power, dating back to the formation of modern Afghanistan in the mid-18th century, and this rivalry has continued to shape Afghan politics.³⁴ The Taliban movement, which was founded by Duranis including Mullah Mohammad Omar and his close associates in 1994, has also been influenced by this power struggle, with Ghilzais joining later through the Haqqani family and other commanders. From the beginning, there was thus a tribal divide within the movement. Now that the Taliban is in power, this rift is becoming more pronounced and exacerbating other internal divisions within the group.

The Ghilzais comprised the majority of Taliban fighters who entered Kabul and seized control of key government buildings, including the Presidential Palace, the Ministry of Interior Affairs, and the National Directorate of Security on 14 August 2021. According to several sources interviewed for this research who are still in Kabul, the takeover was reportedly pre-arranged with officials in the former government, including the Head of the President's Office of Administrative Affairs, the National Security Advisor, and even President Ashraf Ghani himself,³⁵ whom all come from the Ghilzai tribe, to retain the nucleus of power within the Ghilzais.

It is important to note that this tribal rift is longstanding and is likely to intensify in the future. According to sources in Kabul, these tensions are already becoming severe, with some top-ranking Taliban officials from the Durani tribe reportedly unhappy with the current distribution of power and government positions.³⁶ For example, top Durani leaders within the Taliban cabinet, including the acting Prime Minister, his deputy, and the acting Defence Minister, have allegedly formed an alliance against key Ghilzai cabinet members, such as Sirajudeen Haqqani, Khalil Haqqani, and Abdul Haq Wasiq.³⁷ One observer with access to some cabinet meetings reports that the disagreement between the two factions is "so obvious that whatever one side proposes, the other side rejects without even considering the reasoning behind it."³⁸ This marks the beginning of the Durani-Ghilzai rift, manifesting into actual political divisions within the newly established Taliban's *de facto* administration and is likely to deepen fissures within the movement in the future.

b. Factional Fragmentation

In addition to tribal fragmentation within the Taliban, there is also a structural split between the Quetta Shura Taliban and the Haqqani Network Taliban. The Quetta Shura, also known as Shura-e-Rahbari or the Leadership Council, is the nucleus of the Taliban movement and is dominated by figures from southern Afghanistan, led by their supreme leader Mullah Bibatullah Akhundzadah. The Haqqani Network, which predates the Taliban by at least two decades, joined the Taliban in the early months of the movement's formation in the mid-1990s, but maintained its *de facto* autonomy and main power base in eastern Afghanistan.³⁹ The Quetta Shura Taliban generally consider themselves the true leaders of the movement and the real followers of

its founder, Mullah Mohammad Omar Mujahid. They also constitute the movement's majority in numbers. The Haqqani Network, on the other hand, has been contending for a greater share of power in the new administration due to its more active military role and operational capacity showed in its leadership in numerous high-profile attacks against Western interests and Afghan forces over the years, and its execution of some of the most devastating suicide missions during the two-decade-long war against the Afghan Republic and its Western allies.⁴⁰ As a result, the Haqqanis have secured a significant portion of power in the new *de facto* administration. According to sources interviewed for this report, Sirajuddeen Haqqani still refers to himself as the supreme leader and contends he should have been given the top job instead of Mullah Hibatullah after Akhtar Mansur's (Mullah Omar's successor) death in 2016.⁴¹

The Haqqani Network and the Quetta Shura also have different perspectives on their relations with foreign terrorist groups and extremist organizations operating in Afghanistan. While both groups have had foreign fighters in their ranks and engaged with non-Afghan terrorist organizations during the 20-year war against the Afghan Republic and its Western allies, the Haqqanis have traditionally had stronger links to foreign groups, particularly Al-Qaida, ISIL-K, various Pakistani groups, and Central Asian groups like the East Turkistan Islamic Movement and the Islamic Movement of Uzbekistan.⁴² Many of these connections have remained intact, as demonstrated by the recent killing of Al-Qaida leader Ayman al-Zawahiri and Qari Zainuddin (known as Sirajuddin Haqqani's right-hand man) in a Haqqani house in Kabul.

Factional division within the Taliban has already led to numerous armed clashes between supporters of the two sides.

One notable incident reportedly occurred within the Arg Presidential Palace in the first weeks of the Taliban's takeover, in which Mullah Baradar was initially reported to have been killed, but later released an audio clip and appeared in person several weeks later.⁴³ Another example of violence between the two camps was the suicide bombing in a mosque inside the Ministry of Interior Affairs on 5 October 2022, in which four Taliban were confirmed killed. There have been other sporadic incidents between the two factions that have been kept strictly secret and unreported by the Taliban.

c. Ideological Rifts

Adding to the internal conflicts within the Taliban are the significant disagreements between hardliners and moderate leaders within the group. Hardliners like Supreme Leader Mullah Hibatullah, Mullah Mohammad Hassan, Mullah Yaqub, Sadr Ibrahim, Qari Fasihuddin, Mullah Tajmir Jawad, and others contend that the Taliban should maintain their loyalty to a strict interpretation of Sharia, exclude all non-Taliban political figures from the government, and implement puritanical laws.⁴⁴ In contrast, moderate leaders like Mullah Abdul Ghani Baradar, Mullah Amir Khan Muttaqi, Sher Mohammad Abbas Stanikzai, Mullah Abdul Salaam Hanafi, and others within the leadership have been advocating for inclusion in the government structure, moderation in policies, and engagement with the world.⁴⁵ They argue that these actions would bring a level of much-needed domestic legitimacy and international recognition

The right to education for women has been a contentious issue that has highlighted the significant differences between the radicals and the moderates within the Taliban. In March 2022, the Taliban initially reopened schools for girls but decided to

close them later the same day, citing a lack of teachers, textbooks, and school uniforms as the reason. The UN had previously agreed to pay the teachers' salaries.⁴⁶ This decision highlights the influence of the radical factions within the movement, who oppose education for women. According to interviewees, the true reason behind the reversal of the decision to open girls' schools was that Supreme Leader Mullah Hibatullah changed his mind due to pressure from his inner circle of advisers, which included Chief Justice Abdul Hakim Haqqani, Acting Prime Minister Hasan Akhund, and others.⁴⁷ Thus far, the hardliners have won the debate over this and similar issues, resulting in the Taliban moving toward their puritanical and exclusionary system of governance.

d. Structural Disintegration

The Taliban movement is also experiencing internal divisions between its leadership and mid-level commanders, known as "*Delgais*," who lead units of 70 to 90 fighters.⁴⁸ These *Delgais* have traditionally had a high level of autonomy in combat decision-making and have often had direct operational relationships with foreign terrorist groups.⁴⁹ Since the Taliban regained power in Afghanistan, there has been tension between the *Delgais* and the leadership, with the former claiming that they have borne the brunt of the war and that the leadership is now abandoning the goal of global "jihad" in favour of luxurious lifestyles.⁵⁰ This has resulted in disobedience towards orders and directives issued by the top leadership. In an attempt to bring the *Delgais* under control, the Taliban leaders have tried to integrate them into the formal structures of the Ministry of Defence, Ministry of Interior Affairs, and intelligence directorate. However, the *Delgais* have resisted this integration, in part due to their connections with foreign terrorist

groups.⁵¹ This refusal was in part due to the influences of the foreign terrorist groups over the *Delgai* commanders, as integration into government structures would have excluded foreign fighters.

Conclusions

These various fragmentations within the Taliban clearly show that the movement is no longer a unitary actor, making it unable to pursue a unified course of action on any major issue. These divisions have transformed the previously relatively cohesive movement into a collection of competing groups with conflicting agendas, all vying for power and resources within their *de facto* administration.⁵² The differences within the Taliban go beyond ideology and are rooted in Afghan history, social structures, and the pursuit of power. These divisions are rapidly widening and deepening, increasing the risk of violent conflict within the movement. The moderate Taliban, with whom the international commu-

nity engaged in talks in Qatar, are too few in number to have a significant influence on the commitments made by the Taliban to the international community on issues such as human rights and links to foreign terrorist groups and transnational criminal organizations. As a result, the international community cannot rely on or trust the Taliban's pledges on these matters.

The fragmentation within the Taliban movement is a significant issue that can contribute to the thriving of transnational terrorism and organized crime. This is because the lack of unity and effective command and control within the movement can make it difficult for the leadership to effectively enforce decisions and prevent lower-level factions from working with external groups. This is exemplified foremost by the *Delgai* commanders refusing the leadership's decision on integration within the official defence and security organizations.

2.2

SECURITY TREND II: Regional and Global Terrorist and Violent Extremist Groups

In addition to the Taliban, various non-Afghan terrorist and violent extremist groups have been operating in Afghanistan for the past two decades. The Taliban's takeover of power has provided these groups with opportunities to strengthen their forces and plan and carry out campaigns of violence and extremism around the world. Many of these groups have connections to each other and maintain friendly relations with various factions within the Taliban. According to the most recent information gathered through on-the-ground sources, there are currently 14 active terrorist and violent extremist groups in Afghanistan, as listed by the UN. The following charts provide brief identifying information about each group.⁵³

1- AL-QAIDA (AQ)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1988	Establishment of a “true” global Islamic community by waging war against Christian and Jewish countries, and their Muslim allies	<ul style="list-style-type: none">• Afghanistan• Pakistan• Throughout the world through affiliates, sympathizers, and potential cells	<ul style="list-style-type: none">• Certain Islamic charity orgs.• Private donations	<ul style="list-style-type: none">• Taliban• Most terrorist and violent extremist groups across the world
LEADER	Saif al-Adel (de facto)				
SIZE ESTIMATE	500 ⁴¹				
NATIONALITY	Multiple				

2- AL-QAIDA IN THE INDIAN SUBCONTINENT (AQIS)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2014	Fighting against the governments of India, Pakistan, Bangladesh, and Myanmar with the goal of establishing “true” Islamic states there.	<ul style="list-style-type: none">• Afghanistan• Bangladesh• India• Myanmar• Pakistan	<ul style="list-style-type: none">• Al-Qaida• Private donations	<ul style="list-style-type: none">• Al-Qaida in the Arabian Peninsula (AQAP)• Al-Qaida in the Islamic Maghrib (AQIM)• Al Shabaab• Taliban• Tehrik-e-Taliban-e-Pakistan)
LEADER	Osama Mahmood				
SIZE ESTIMATE	1,000				
NATIONALITY	Afghan; Burmese; Indian; Pakistani;				

3- ISLAMIC STATE OF IRAQ AND THE LEVANT - KORASHAN (ISIL-K)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2015	Establishment of an Islamic State in the Khorasan Region (Afghanistan, as well as much of Iran and Central Asia).	<ul style="list-style-type: none">• Afghanistan• Pakistan• Attempting to export violence into the Central Asian states and potentially beyond.	<ul style="list-style-type: none">• Narcotics smuggling• Illegal logging and smuggling• Illegal mining and smuggling• Smuggling of ancient artefacts• Assistance from other extremist groups, including ISIL	<ul style="list-style-type: none">• Ansarullah• East Turkistan Islamic Movement• ISIL and all its affiliates• Islamic Movement of Uzbekistan• Jaish-e-Mohammad• Jundullah• TTP• Sepah-e-Sahaba
LEADER	Shahab al-Muhajir				
SIZE ESTIMATE	1,000-6,000 (200 of them are of Central Asian origin)				
NATIONALITY	Afghan; Chechen; Chinese; India; Pakistani; Tajikistani; Uzbekistani;				

4- EASTERN TURKISTAN ISLAMIC MOVEMENT (ETIM)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1988	Establishment of an independent Islamic state headquartered in Xingjian, China, but to also include lands from the various Central Asian states.	<ul style="list-style-type: none">• Afghanistan• China• Pakistan• Syria• South Asia• Central Asia• The Xinjiang Uygur Autonomous Region of China	<ul style="list-style-type: none">• Al-Qaida• Illegal mining and smuggling	<ul style="list-style-type: none">• Al-Qaida• Ansarullah• Factions of Taliban• ISIL-K• Islamic Movement of Uzbekistan (IMU)• TTP• Jundullah
LEADER	Abdul Haq al-Turkistani				
SIZE ESTIMATE	1,000				
NATIONALITY	Uyghur Chinese				

5- ISLAMIC MOVEMENT OF UZBEKISTAN (IMU)

Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1998	Toppling the government in Uzbekistan, and replacing it with an Islamic state.	<ul style="list-style-type: none"> Northern Afghanistan Federally Administered Tribal Areas of Pakistan Potentially cells and sympathizers in Central Asia 	<ul style="list-style-type: none"> Narcotics smuggling Illegal mining and smuggling Kidnapping for ransom Donations from sympathetic individuals 	<ul style="list-style-type: none"> Al-Qaida Ansarullah Cactuses Emirate Factions of Taliban ISIL-K Jundullah TTP
LEADER	"Noman" Samatov Mamasoli <i>As per 31st MT1267 report</i>				
SIZE ESTIMATE	1,000 (50 in Afghanistan)				
NATIONALITY	Chechen; Kazakh; Kirgiz; Pakistani; Uzbekistani;				

6- TEHRIK-E-TALIBAN PAKISTAN (TTP)

Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2007	Pushing away the Pakistani army and government out of Khayber Pakhtunkhwa Province, and establishing an Islamic state there.	<ul style="list-style-type: none"> Afghanistan Pakistan Linked to attacks in Europe and North America 	<ul style="list-style-type: none"> Kidnapping for ransom Narcotics smuggling Weapons smuggling Illegal mining and smuggling Contraband smuggling 	<ul style="list-style-type: none"> Al-Qaida ISIL-K IMU Lashkar-e-Jhangvi Shariat-e-Mohammadi Sepah-e-Sahaba Taliban Tehrik-e-Nefaz-e
LEADER	Mukarram Shah (alias Umar Korashani) <i>As per 31st MT 1267 report</i>				
SIZE ESTIMATE	6,500				
NATIONALITY	Pakistani				

7- LASHKAR-E-TAYYABA (LET)

Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1986	Annexing the Indian-controlled Kashmir to Pakistan, and fomenting an Islamic insurgency in India.	<ul style="list-style-type: none"> Afghanistan India, particularly Kashmir, but also other major cities Pakistan Linked to cells throughout South Asia 	<ul style="list-style-type: none"> Donations from charities and private contributors in Pakistan, the Gulf, and the broader Middle East Inflows from legitimate businesses Illicit activities, including contraband smuggling 	<ul style="list-style-type: none"> Al-Qaida Jamaat-ud Dawa Harakat-ul Mujahideen Hizbul Mujahideen Albadr Indian Mujahideen Jaish-e-Mohammad Taliban
LEADER	Hafiz Mohammad Sayyed				
SIZE ESTIMATE	1,000				
NATIONALITY	Pakistani				

8- LASHKAR-E-JHANGVI (LEJ)

Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1996	Extermination of the Shia population in Pakistan and the broader region, as well as targeting Western interests in the region. .	<ul style="list-style-type: none"> Pakistan (Punjab province, the Federally Administered Tribal Areas, Karachi, and Baluchistan) Afghanistan 	<ul style="list-style-type: none"> -Donations from charities and private contributors in Pakistan, the Gulf, and the broader Middle East 	<ul style="list-style-type: none"> Al-Qaida Jaish-e-Mohammad Sepah-e-Sahaba Taliban Tehrik-e-Nefaz-e-Shariat-e-Mohammadi
LEADER	Qari Mohammad Yasin				
SIZE ESTIMATE	500				
NATIONALITY	Pakistani				

9- JAISH-E-MOHAMMAD (JEM)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2000	Annexing the Indian-controlled Kashmir to Pakistan, and fomenting an Islamic insurgency in India.	<ul style="list-style-type: none">AfghanistanIndiaPakistan (Peshawar and Muzaffarabad)Kashmir	<ul style="list-style-type: none">Donations from charities and private contributorsLegitimate businesses, particularly in real estate and consumer goods	<ul style="list-style-type: none">Al-QaidaHarakat-ul MujahideenHizbul Mujahideen AlbadrIndian MujahideenLashkar-e-JhangviSepah-e-SahabaTalibanTehrik-e-Nefaz-e-Shariat-e-Mohammadi
LEADER	Mawlana Masood Azhar Alavi				
SIZE ESTIMATE	400				
NATIONALITY	Pakistani				

10- HAKA-UL MUJAHIDEEN (HUM)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1985	Weakening Indian influence in Kashmir, and eventually bringing Kashmir under Pakistani control.	<ul style="list-style-type: none">AfghanistanPakistanIndiaKashmir Militants trained at HuM facilities have reportedly taken part in terrorist operations in Tajikistan, Bosnia and Herzegovina.	<ul style="list-style-type: none">Alms collectingDonations by Islamic relief organizations in Pakistan, Kashmir, and the Gulf region	<ul style="list-style-type: none">Al-QaidaAnsar Ghazwat ul HindAQISHarakat ul Jihad IslamiISIL-KJeMLeT
LEADER	Sajad Afghani				
SIZE ESTIMATE	700				
NATIONALITY	Pakistani				

11- ISLAMIC JIHAD UNION (IJU)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2002	Toppling the secular regimes in Central Asia, and establishing Islamic states there, as well as furthering the cause of Islamism worldwide.	<ul style="list-style-type: none">AfghanistanGermanyPakistanPotential cells and links across Europe	<ul style="list-style-type: none">Donations from charities and private contributors in Pakistan, the Gulf, and the broader Middle EastInflows from legitimate businessesIllicit activities, including contraband smuggling	<ul style="list-style-type: none">Al-QaidaIMUTalibanTIM
LEADER	Najmuddeen Jalalov				
SIZE ESTIMATE	200				
NATIONALITY	Azari; Kozok; Kyrgyz; Pakistani; Turkish; Uzbek;				

12- TARIQ GIDAR GROUP (TGG)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2007	Pushing away the Pakistani army and government out of Khayber Pakhtunkhwa Province, and establishing an Islamic state there.	<ul style="list-style-type: none">AfghanistanPakistan	<ul style="list-style-type: none">Kidnapping for ransomAssistance from the TTP	<ul style="list-style-type: none">Al-QaidaLeTTaliban
LEADER	Omar Mansoor				
SIZE ESTIMATE	700				
NATIONALITY	Pakistani				

13- HAKARAT-UL JIHAD AL-ISLAMI (HUJI)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	1985	Weakening Indian influence in Kashmir, and eventually bringing Kashmir under Pakistani control.	<ul style="list-style-type: none">• Pakistan• India• Kashmir• Afghanistan	<ul style="list-style-type: none">• Kidnapping for ransom• Assistance from the TTP	<ul style="list-style-type: none">• Al-Qaida• Harakat-ul Mujahideen• Indian Mujahideen• LeT• Taliban• TTP
LEADER	Ilyas Kashmiri, aka Shahab Sahib				
SIZE ESTIMATE	500				
NATIONALITY	Pakistani				

14- JAMA'AT UL AHRAR (JUA)					
Specifics		Strategic Objective	Areas of Operation	Sources of Financing	Relations w/ other Groups
ESTABLISHED	2014	Establishing Islamist states in Afghanistan, Pakistan, and Kashmir.	<ul style="list-style-type: none">• Afghanistan• Pakistan• Kashmir	<ul style="list-style-type: none">• Assistance from Al-Qaida• Assistance from ISIL-K• Illicit economic activity	<ul style="list-style-type: none">• Al-Qaida• ISIL-K• LeT• Taliban• TTP
LEADER	Omar Khalid Khorasani (allegedly KIA)				
SIZE ESTIMATE	400				
NATIONALITY	Pakistani				

Conclusions

As the charts show, these terrorist and violent extremist groups are interconnected through ideological, familial, and operational ties, with many of them linked to each other and to the Taliban. These interrelationships can provide mutual support and cooperation among the groups, enabling them to conduct their activities more effectively.

- **Ideological Ties:** Many of these groups' leaders have pledged allegiance to the Taliban's Supreme Leader as the Amir-ul Momenin, or Commander of the Faithful. This pledge, called Baia'a in Arabic, signifies that these groups have accepted the Taliban's leader as the leader of the entire Muslim community worldwide. This means that racial, national, ethnic, linguistic, and other differences among the groups are secondary to their shared identity as Muslims united under Islam. This pledge is highly significant in the ideology of these groups and would likely not be broken by any agreements they might make with non-Muslims or Muslims considered excommunicated by them. This strong ideological unity allows these groups to work together towards a common cause.

ISIL-K is an exception to the ideological pledge of allegiance to the Taliban's Supreme Leader, as it has sought to rival the Taliban rather than be subservient to it. From its inception, the Islamic State in Iraq and the Levant (ISIL or Da'esh) claimed to hold the central seat of Islam, pledging to resurrect the Islamic Caliphate, overarching any other claims other Islamist groups may have made on the leadership of the Muslim Community. Immediately, the Taliban renounced that claim in 2015, maintaining that Mullah Omar, the Supreme Leader of the Taliban, is the Commander of the Faithful, an assertion that was backed by several Islamist groups, including Al-Qaida.⁵⁴ As the ISIL affiliate, therefore, ISIL-K rejected the Taliban's leadership in Afghanistan from the outset, and came in stark rivalry with the movement. Clashes between

the Taliban and ISIL-K in southern and eastern Afghanistan surfaced even as early as 2015 and have continued over the years.

There is an exception to this conflict between the Taliban and ISIL-K. While the two groups have continued to clash in eastern Afghanistan, they have also engaged in some level of cooperation in the northern regions of the country, particularly in Baghlan, Badakhshan, and Kunduz provinces, as they fight against Afghan government forces.⁵⁵ This cooperation is likely because most of ISIL-K's fighters in the north were Central Asian, rather than Pakistani or Afghan nationals like those in the east. These fighters needed the Taliban's support to gain and maintain a foothold in northern Afghanistan from which they can pursue their more specific objectives in Central Asia.⁵⁶ Therefore, the necessity of this cooperation took precedence over ideological differences for ISIL-K fighters in northern Afghanistan. This scenario is still ongoing, as certain parts of ISIL-K continue to cooperate with certain factions of the Taliban in various parts of the country, particularly in the north, despite overall opposition to the Taliban's leadership of Afghanistan and their claim to be the Commander of the Faithful worldwide.⁵⁷

- **Familial Ties:** Foreign fighters have come to Afghanistan in three waves over the past four decades. The first wave arrived following the Soviet invasion of Afghanistan in 1979 and became known as the "Arab Afghan" phenomenon. These were mostly Arab volunteers who travelled to Afghan-

istan to join the Mujahideen's resistance against the Afghan communist government and its Soviet supporters, estimated at 10,000.⁵⁸ Many of these fighters eventually became organized under Osama bin Laden's Al-Qaida in the late 1980s. After the collapse of the Afghan communist regime in 1992, most of these fighters, including Bin Laden, returned to their home countries with the goal of starting Islamic revolutions. Some, however, stayed in Afghanistan as they had married Afghan women and started families there. When the Taliban took power in 1996, Bin Laden returned to Afghanistan, and a second wave of foreign fighters followed him. This time, the fighters were more diverse, including nationals of the newly independent Central Asian and Caucasus states. The 9/11 attacks, the US-led invasion of Afghanistan, and the fall of the Taliban government led to the dispersal of these foreign fighters. However, with the resurgence of the Taliban around 2007, foreign fighters returned to Afghanistan to fight alongside Taliban fighters and have remained in the country since then.

Throughout these periods of conflict, inter-marriages have occurred between Afghans and foreigners, including Arabs and Central Asians, leading to the birth of thousands of children who are half Afghan and half foreign. While many of these individuals have fully integrated into Afghan society and lead normal lives, some have joined either the Taliban or foreign terrorist and extremist organizations, following their fathers' footsteps. Since the Taliban's takeover of power in August 2021, it is estimated that approximately 3,000 new "Arab Afghans" from this group have joined the ranks of the Taliban, in addition to those who were already present.⁵⁹ Additionally, sources inside Afghanistan report that the Taliban have been issuing Afghan national identity cards and passports to foreign fighters to conceal them from international scrutiny

and potentially enable them to travel abroad for operations when necessary. This suggests that the Taliban are actively trying to protect and support the presence of these foreign fighters within Afghanistan.⁶⁰

The wide and deep familial connections between various foreign militant groups and the Taliban create another major obstacle to the Taliban severing ties with these groups. These familial linkages likely provide strong incentives for the Taliban to maintain relationships with these groups, even if there may be ideological differences between them.

- **Practical Ties:** The practical aspects of the relationship between these groups are also important and may be given greater consideration than any commitments Taliban leaders may have made to the international community in the Doha Agreement. Over the past 20 years of the Taliban's war against the Afghan Republic and its Western allies, these groups have provided a significant number of fighters, financial resources, technical capabilities, and connections to extremist actors outside of Afghanistan for the Taliban movement. In return, the Taliban have provided them with housing and overall guidance within Afghanistan, allowed them to use Afghan territory to pursue their own agendas in the region and beyond, protected them from attacks by Afghan and NATO forces, and given them overall leadership in their perceived jihad against non-believers. This mutually beneficial relationship persists today, with foreign fighters often fighting alongside the Taliban in battles against resistance fighters, such as in Panjsher and Andarab.⁶¹ The Taliban view foreign fighters as a highly valuable asset due to the high rate of desertion by Afghans within their ranks, resulting from their inability to provide sufficient payments and logistics to their fighters. Foreign fighters do not have the option of

leaving, as they are unable to assume normal lives in Afghanistan or return to their home countries. This means that maintain-

ing close relationships with the Taliban is a convenient and beneficial arrangement for both sides.

2.3

SECURITY TREND III: Anti-Taliban Armed Resistance

Armed resistance against the Taliban is currently on the rise, although it is happening on a small scale and in a sporadic manner. At least 13 known armed groups have formed, with most claiming to be actively engaged in sporadic insurgent operations against the Taliban in various parts of the country. These groups are as follows:⁶²

a. Resistance Movement for Justice (RMJ)

This group was founded in 2003 by Abdul Ghani Alipur, a commander belonging to the Hizb-e-Wahdat faction with its rank and file predominantly consisting of members of the Hazara ethnic group. The group came into conflict with Afghan government forces in 2021 when its members allegedly shot down an army helicopter, resulting in the deaths of nine servicemembers.⁶³ The group faced heavy attacks from the army and was nearly dispersed. It has recently re-emerged in several provinces with large Hazara populations, including Ghazni, Wardak, Ghor, Bamiyan, and Daikundi.

b. National Resistance Front

The National Resistance Front (NRF) was established in August 2021 under the leadership of Ahmad Masoud (son of the famous Commander Ahmad Shah Masoud, who was assassinated by Al-Qaida on 9 September 2001). It is the most active of all anti-Taliban armed groups, with its fighters predominantly from the Tajik ethnic group. Its operations currently focus on

the provinces of Panjsher, Andarab, Parwan, and Kapisa. The NRF managed to maintain control of Panjsher province for several weeks after the Taliban's takeover of power in 2022, leading to a full-scale invasion of the area by thousands of Taliban and foreign fighters. Despite this, the NRF was able to maintain a small force in the mountains of Panjsher after the invasion and has gradually increased its force and the geographical areas it operates in. Masoud and other members of the NRF's leadership reside in Tajikistan.

c. National Freedom Front (NFF)

The National Front for Freedom (NFF) was established in January 2022 under General Mohammad Yasin Zia, former Chief of General Staff of the Afghan armed forces. NFF forces currently conduct insurgent operations against the Taliban in the provinces of Andarab, Takhar, Kunduz, and Badakhshan. In a virtual conversation with the author, General Zia stated that the NFF has ambitious plans beyond just building a small insurgent force. He explained that, in cooperation with General Zia Saraj, former Director-General of the National Di-

rectorate of Security (NDS), the NFF has successfully conducted a thorough inventory of Afghan military personnel from the army, police, and intelligence agencies, consolidating about 70 per cent of them and establishing virtual mechanisms for coordination among them.⁶⁴ The NFF intends to use part of this force in the ongoing and anticipated future insurgency against the Taliban, as well as maintaining constant contact with the country's military and security personnel (whose training has cost billions of dollars over the past two decades) for a post-Taliban Afghanistan to preserve a valuable national asset.⁶⁵

d. **The Free Afghans Front (FAF)**

This group, which has no figurehead, was established in January 2022. It operates in the provinces of Kabul, Kabisa, Khost, and Parwan and has connections to the National Resistance Front (NRF) led by Ahmad Masood.

e. **The Free Tigers of Turkistan (FTT)**

This group is led by Yar Mohammad Dostom, son of the famous Marshal Dostom. It announced its formation in February 2022 and its rank and file are predominantly of Uzbek ethnicity, mostly belonging to the Junbish-e-Milli Islami (National Islamic Movement) that was founded and led by Dostom's father. The FTT is reportedly active in the provinces of Faryab and Jawzjan in northern Afghanistan.

f. **National Islamic Freedom Movement of Afghanistan (NIFMA)**

General Khalid Aziz, an Afghan National Army commander established this group in March 2022. Its current areas of operation include the provinces of Kunar and Nangarhar in the east, and Helmand in southern Afghanistan. Its members are predominantly Pashtun.

g. **Freedom and Democracy Movement (FDM)**

This group emerged in April 2022, and consists of individuals from the Hezb-e-Wahdat-e-Islami (the Islamic Union Party). Hailing from the Hazara ethnic group, the FDM has declared the predominantly Shia inhabited regions of Afghanistan as its main areas of operation.

h. **The Supreme Resistance Council (SRC)**

Known as the Ankara Circle, this is a hybrid political and military group, organized mostly by leaders from Hezb-e-Jamiat-e-Islami (the Islamic Community Party) founded in the 1970s by the late Professor Burhanuddeen Rabbani. Individuals such as Atta Mohammad Noor, the former governor of Balkh (known as the Emperor of the North) and Mohammad Yunis Qanooni, the former Vice-President under Karzai, are at the top leadership of the SRC, established in March 2022. The group claims to currently conduct limited insurgent operations in the central and northern regions of Afghanistan.

i. **People's Democratic Party of Afghanistan (PDPA)**

This group was formed in April 2022 by some members of the PDPA and younger Afghans with socialist beliefs. It claims to operate in eastern and southern Afghanistan.

j. **Western Nooristan Freedom Front (WNFF)**

Established in April 2022 in Nooristan province.

k. **The Freedom Uprising (FU)**

Established in May 2022 in the province of Daikundi in central Afghanistan, this group is predominantly of the Hazara ethnic group, particularly followers of the late Abdul Ali Mazaari ideology. Mazaari was the leader of the Hazara Hezb-e-Wahdat and was killed by the Taliban in 1996.

l. **The Wolf Unit (WU)**

A small group of Uzbek fighters committed to Marshal Abdul Rashid Dostom, it was established in May 2022, and claims to operate in Baghlan Province.

m. **The Patriotic Front (PF)**

This group was established in May 2022 and claims to be active in the provinces of Ghazni, Kabul, and Herat.

Conclusions

Insurgencies often go through three phases, as first conceptualized by Mao Zedong in the 1950s and later elaborated upon by various scholars in the field.⁶⁶ These are known as the political, guerrilla warfare, and conventional warfare phases. In the political phase, an insurgent group works within the population to gather followers, members, and local support, and may also conduct political work outside the area of operation, including in foreign countries, to collect financial and logistical support needed for the insurgency. In the guerrilla warfare phase, the insurgent uses various tactics of irregular warfare to attack its enemy while trying to evade retaliation by not holding ground and establishing a fixed address. As the insurgent group grows in size and strength, it may move into the third phase of conventional warfare, facing its enemy on the battlefield with the goal of defeating it and changing the status quo. The Taliban went through these three phases during their 20-year fight against the Afghan Republic and its Western allies.

The current anti-Taliban insurgency appears to be in its early stages of political work. The groups mentioned above are small and sporadic, each trying to gather resources, attract membership, and establish a foothold. There is potential for them to grow and strengthen if the Taliban's exclusionary politics and extremist policies continue. Some of these groups may never succeed, while others may grow and become a formidable resistance force that could challenge the Taliban in various parts of the country. All of the ingredients for the emergence of a significant resistance force are present and it is only a matter of time before this potential becomes a reality. Some of these ingredients include:

- **Grievances:** The Taliban's actions so far have caused significant grievances among most of the Afghan population. They have

completely taken over all government institutions, filling prominent positions with their members without regard for merit. This has resulted in the firing or dismissal of hundreds of thousands of government employees, especially those in the security sector. The Taliban have also engaged in human rights abuses, including mass and extrajudicial killings, and have shut down schools for girls and banned women from working outside their homes. The *de facto* Taliban administration does not offer any public services or security, and the economy has collapsed, leading to an increase in illicit economic activity. All these actions have created the potential for the emergence of a strong resistance against the Taliban.

- **Manpower:** The abundance of males with experience in fighting in Afghanistan due to the country's history of conflict creates a large pool of potential recruits for a resistance force. Additionally, the country has a trained military and security force of over 300,000 individuals, many of whom are struggling economically and work and provide for their families. These factors contribute to the potential for the emergence of a strong resistance against the Taliban.
- **War-making Resources:** To effectively conduct a war, an insurgency needs access to weapons, ammunition, military equipment, vehicles, and communication resources. The US and NATO previously provided these resources to the Afghan government and its affiliated militia groups, many of which are now under Taliban control. However, there are still significant quantities of these resources being held by militia groups and former military and security personnel. Additionally, the Taliban's financial struggles have led some members to sell weapons, ammunition, and equipment to any buyer, including resistance forces.⁶⁷ Additionally,

countries that feel threatened by the Taliban and/or their affiliated foreign terrorist and violent extremist groups could provide the necessary resources for resistance efforts. As these groups grow in strength, the resources for combating them can be easily obtained.

- **Terrain:** Afghanistan's rugged terrain is favourable for irregular warfare. Its fairly unconnected geography, rough mountains, and a lack of an efficient road network makes it easy for insurgent groups to create hideouts, engage in surgical guerrilla attacks, and evade retaliation by the larger government forces. This terrain helped the Mujahideen against the Afghan government and Soviet forces in the 1980s; it also helped the Taliban against Afghan and Western forces for 20 years; and it can help the anti-Taliban insurgents in the same way.

3 Current Financing Means and Opportunities for the Taliban and Other Groups

Since taking control in August 2021, the Taliban has maintained a dual structure as both a *de facto* government and an insurgent movement. They have taken control of all government agencies, appointing their own members to positions of power and retaining some of the professional workforce in certain technical agencies, such as the Ministry of Finance. At the same time, they have maintained the structure of their movement, including its various councils and branches, with individuals functioning as both *de facto* administration officials and movement leaders responsible for various matters. This applies to both military and civilian functions, including revenue generation and financial streams.

There are three levels at which the sources and means of revenue and financing for the Taliban, and by extension for foreign terrorist and violent extremist groups in Afghanistan, can be assessed: (1) state-level, (2) group-level, and (3) individual-level sources and means of revenue generation and financing mechanisms. This section will examine each of these levels and, to the extent permitted by available information, will also discuss the mechanisms for moving funds, transit and storage jurisdictions, and professional enablers involved.

3.1

STATE-LEVEL REVENUE MECHANISMS

At the state level, the Taliban currently generates revenue through two main channels: a) official government revenue collections, and (b) foreign assistance.

a. Official Government Revenues

The Ministry of Finance, the agency responsible for collecting, accumulating, and disbursing national revenues in Afghanistan, resumed operations shortly after the Taliban took power in 2021. Despite the contraction of legal economic activities, the departure of American and NATO forces and associated contracting companies, the suspension of most development projects, and other challenges that arose after the collapse of the Afghan Republic, the Ministry of Finance has

reportedly collected a significant amount of revenue in the fiscal solar year 1401, which corresponds to the period 21 March 2022 to 20 March 2023. The Finance Ministry categorizes its sources of revenue into three main groups: tax, customs, and non-tax. According to confidential information from anonymous sources in Kabul, the Ministry of Finance collected the following during the fiscal year:⁶⁸

- **Tax Revenue:** This includes all taxes collected by the Afghanistan Revenue Department (ARD) through its Mostofiats (provincial revenue offices), Tax Service Department (TSD), Samal Taxpayers Office (STO), as well as Audit Department. Tax revenue, collected through the ARD and its provincial offices, tax service, and audit department, totaled AFN 69,730,000,000 (US\$608,607,344).
- **Customs Revenue:** Customs revenue, collected through tariffs on imports and exports at land and air borders, amounted to AFN 62,615,000,000 (US\$724,304,013).
- **Non-tax Revenues:** This includes all other revenues that other Afghan government agencies collect regularly and submit to the

ARD, i.e., fees for various government services, consular revenues generated domestically and abroad, road tolls, license subscriptions, and others. These amounted to AFN 61,316,000,000 (US\$709,277,727).

In total, the Taliban's *de facto* administration collected AFN 193,661,000,000 (US\$2,240,189,084) in official revenue during the 2022 - 2023 fiscal year. These funds are deposited into the government's single account and budgeted for expenses by the Ministry of Finance. Whether the Taliban have been directly allocating these funds for goods or activities outside the formal government functions could not be corroborated. However, several of the individuals interviewed for this research alleged high levels of corruption in the Taliban's *de facto* administration, with a high possibility of the funds being used for their collective or individual purposes through corruption in the contracting process.

b. Foreign Assistance

The United Nations is currently the main source of foreign assistance to Afghanistan, delivered through its various agencies and other partners. The United Nations Development Program (UNDP) charges a 2.5 per cent fee for transporting the cash into Afghanistan, which is then stored in a Crown Agent's account at the Afghanistan International Bank (AIB) in Kabul. The UNDP then disburses the funds at its discretion, either in cash or in-kind transfers, to those in need

In addition to providing humanitarian relief, this cash transfer helps to maintain the stability of the local currency, the Afghani (AFN), and prevent extreme inflation. According to individuals interviewed for this research, the continuation of this assistance is vital in averting further human catastrophe. However, some also expressed concern that the Taliban may seek to exploit this opportunity by influ-

encing the contracting process for the delivery of humanitarian assistance. A former high-level official from the Afghan Ministry of Finance stated that most contracts for such assistance are awarded to Taliban-linked organizations or individuals.⁶⁹

Cash payments by the UN to families and individuals in need are also believed to be a major source of corruption exploited by the Taliban. A financial management expert with intimate knowledge of the issue reported that these payments are distributed using paper copies of Tazkiras (national ID cards) as identification.⁷⁰ These paper copies can be easily produced and reproduced without any verification mechanism, leading to a high risk of misallocation to ineligible individuals, Taliban personnel, or even ghost beneficiaries who only exist on paper. It is crucial to ensure the integrity of this process by implementing verification measures for the identification documentation used. Other countries, including China, Iran, and Pakistan, have also provided bilateral assistance to Afghanistan in cash or in-kind donations. The amounts and value of these contributions are relatively small, and it is unclear how the Taliban have handled and distributed these funds and goods. It is important to ensure transparency in the utilization of these resources.

3.2.

GROUP-LEVEL REVENUE MECHANISMS

Unlike government revenue sources, data on the group-level revenue sources of the Taliban is not official and exact. Instead, information is primarily based on pre-existing knowledge of the topic, updated with insights and projections from experts with direct or indirect access to the current situation on the ground. According to most individuals interviewed for this research and three focus group discussions, the Taliban have not only maintained, but significantly expanded their revenue collection as a group since taking power in August 2021. These revenue sources primarily come from the illicit market, but also include somewhat legalized streams such as private donations and ushr (alms) collection. On the illicit side, at least seven types of transnational organized criminal activities are known to operate in Afghanistan, providing significant funds to the Taliban and other terrorist and violent extremist groups. These include drug production and trafficking, illicit mining, human trafficking and migrant smuggling, arms smuggling, trafficking of cultural heritage, as well as flora and fauna crimes.⁷¹

a. Drug Production and Trafficking

According to various sources, the drug industry in Afghanistan, including opium-related drugs (whose supply is approximately 80 per cent of the world's consumption⁷²), cannabis, and methamphetamine, has seen significant growth since the Taliban's takeover.⁷³

b. Opium:

While the Taliban initially vowed to ban opium cultivation, production, and trafficking in order to project a strong and responsible national government, they have taken no steps to hinder any aspect of the industry.⁷⁴ This is likely due to the reliance of a large portion of the rural population and powerful warlords on the industry for livelihood, as well as the Taliban benefiting through taxation and direct engagement. In 2021, the opium trade earned between US\$1.8 and \$2.7 billion for the country⁷⁵. Efforts to disrupt the industry would anger large numbers of the population, offend powerful warlords and tribal leaders, and undercut major support for the Taliban's *de facto* administration. In addition, the Taliban have banked on the opium industry for decades, by taxing farmers, processors, and traffickers, as well as engaging in the business directly.⁷⁶ Prior to returning to power, revenue estimates for the Taliban ranged between \$400 and \$500 million per year.⁷⁷ According to the 12th report of the Analytical Support and Sanctions Monitoring Team (S/2021/486), the crop represents the most significant source of income for the Taliban, with one estimate pegging it at about \$460 million in 2020⁷⁸. Consequently, despite their pledge to ban poppy cultivation, the Taliban have not taken steps to curtail the opium industry, resulting in further expansion in production, processing, and trafficking. While official figures on the revenues generated for the Taliban through the opium industry are not available, given the increase in production and trafficking since the Taliban's takeover of power, it can be projected that their financing margins have increased beyond the previous annual range of \$400 to \$500 million. Since the takeover, opium cultivation increased by 32 per cent, or 56,000 hec-

tares, compared to the previous year⁷⁹. Furthermore, the Taliban's ban on opium has raised the price dramatically, resulting in greater benefit for drug dealers and more cash funneled through the hawaladars.

c. Cannabis

Although the cannabis market in Afghanistan is smaller than other illicit markets, it is still a significant source of revenue for a number of groups, including the Taliban. According to the United Nations Office on Drugs and Crime (UNODC) drug assessment report from 2019, which collected data on the status of the industry in 2012, there were approximately 10,000 hectares of commercially grown cannabis crops in Afghanistan with a gross income of \$6,400 per hectare, totalling a market value of \$64 million.⁸⁰ While there is limited evidence of the Taliban's direct involvement in the production, processing, and trafficking of cannabis, most experts interviewed for this research project believe that the industry could not exist without the cooperation of the Taliban, which comes at a cost. It can be concluded, therefore, that the cannabis industry contributes limited funding for the Taliban and related terrorist and violent extremist groups.

d. Methamphetamine

The production and smuggling of methamphetamine, a synthetic drug that is relatively new to Afghanistan, has seen significant growth in recent years. The widespread availability of wild ephedra plants and the uncontrolled sale of other chemicals necessary to produce methamphetamine have contributed to this trend. The provinces of Herat, Farah, and Nimruz in western Afghanistan are known as the

main hubs to produce methamphetamine, although the drug is present throughout the country.⁸¹ Methamphetamine has been seized with heroin in Kandahar in the south and Nangarhar in the east, suggesting that the same networks may be trafficking the two drugs⁸². This highlights the potential for methamphetamine to become a substitute for opiates – and vice versa – in response to changes in the market. Most individuals interviewed for this study suggest that the culture and production techniques of this drug were brought to Afghanistan through Iran by returning Afghans, as well as Iranians with specialised technical knowledge. While exact statistical data on the overall volume and value of Afghan produced methamphetamine is not available, David Mansfield, an expert who has studied the Afghan drug industry for over 20 years, estimates that the industry may be worth \$240 million per annum, providing livelihood income for 20,000 individuals in Bakwa District of Farah Province alone.⁸³ He also estimates that the Taliban's share of this industry in the Bakwa District is approximately \$4.2 million per year. Based on these figures, it can be inferred that the total worth of methamphetamine produced in Afghanistan is likely in the hundreds of millions of dollars per year, providing significant funds for the Taliban and other groups. Experts predict that methamphetamine may soon rival the opium and heroin industry in Afghanistan and make inroads into European and North American markets.⁸⁴

e. Illicit Mining

Afghanistan is thought to have approximately \$2 trillion worth of minerals that have yet to be fully exploited. Most of the country's extractive industry has tradi-

tionally operated with limited regulation, and many mining operations are artisanal in nature.⁸⁵ The Taliban have utilized illicit mining as a main source of income for years, often joining forces with local warlords and strongmen, and taxing the producers and smugglers. In 2016, Global Witness revealed that lapis lazuli mines in Badakhshan provided an estimated \$20 million in funding to various local warlords and the Taliban, making lapis lazuli a conflict mineral⁸⁶. In 2018, Global Witness assessed the talc trade in Afghanistan and found that ISIL-K and the Taliban controlled much of the trade in Nangarhar and were involved in smuggling it into Pakistan, where it was mixed with Pakistani talc and legally exported to global markets.⁸⁷ Afghanistan reportedly exports approximately 500,000 tons of talc annually, although the extent to which the market is controlled by the Taliban and other violent extremist groups is unknown. Global Witness estimates that ISIL-K and the Taliban have raised nearly \$300 million annually from illicit mining.⁸⁸ Other minerals with a high value-to-weight ratio, such as precious and semi-precious stones, pegmatites, gold, coal, a variety of industrial and construction minerals such as chromite, marble, sand and gravel, and construction stones are mined in an informal, small-scale manner.⁸⁹

Much of Afghanistan's mineral wealth is in the north of the country and can be easily transported to Pakistan through informal border crossing points in the Parachinar region. This is among the reasons the Taliban and other foreign terrorist groups established a presence in northern Afghanistan after being expelled from the Federally Administered Tribal Areas (FATA) of Pakistan during "Operation Zarb-e-Azb" between 2014 and 2017. While the Taliban and other terrorist groups have directly participated in the illicit mining indus-

try, many local power brokers involved in non-renewable resource crimes have also paid the Taliban "royalties" as well as taxes and transportation fees.⁹⁰ The Haqqani Network, in particular, is known to have generated substantial profits by taxing the mineral sector.⁹¹ Most sources interviewed for this research suggest that the relationship between local actors who exploit the mineral industry and the Taliban has significantly expanded, perpetuating the illicit exploitation of these resources and the flow of large amounts of funds to the Taliban as royalties, taxes, and transportation fees.⁹²

f. Flora Crimes

Illicit logging in Afghanistan has reached alarming levels and destroyed roughly 50 per cent of the country's forests.⁹³ This illegal activity generates significant revenue for various actors, including criminals, warlords, terrorist and extremist groups, and the Taliban. The Haqqani Network, Taliban, ISIL-K, TTP, and other groups with less clear leadership are known to profit heavily from the industry.⁹⁴ Illicit logging primarily occurs around the forests of Kunar, as well as in eastern Nuristan provinces.⁹⁵ Corrupt businesses in Pakistan are also known to be widely complicit in illegal timber flows from Afghanistan.⁹⁶ Most exported timber is smuggled across the border to Pakistan and sent to international markets, while there is also demand for firewood within Afghanistan.⁹⁷ The revenue the Taliban earn from this source is unknown, but the scale of deforestation reported from the field suggests the same or even higher levels of this activity since the Taliban's takeover.⁹⁸

g. Human Trafficking

Human trafficking is a major concern in Afghanistan, with the country serving

as a source, transit route, and destination for this illegal activity. While internal trafficking is the most common form, transnational trafficking also occurs on a significant scale.⁹⁹ The main destinations for transnational trafficking are the Gulf states, Iran, Pakistan and Turkey.¹⁰⁰ The purposes of trafficking vary, including labour and sexual exploitation, forced begging, forced marriage, drug smuggling, organ donation, and soldiering. While there is a lack of reliable data on the extent and monetary value of human trafficking in Afghanistan, it is widely acknowledged that the problem is significant and on the rise. It is also known that the Taliban and other extremist groups benefit from this illicit activity, although the revenue generated is unknown.

h. Migrant Smuggling

Migrant smuggling is a major issue in Afghanistan, particularly after the recent collapse of the Afghan Republic and the resulting security, political, and economic consequences. Large numbers of people are seeking to leave Afghanistan due to insecurity, political and ethnic discrimination by the Taliban, and a lack of economic opportunities.¹⁰¹ The long history of cross-border population movements and narcotics smuggling has fostered networks that specialise in the cross-border trafficking of various goods. Many such networks are involved in the movement of people, engaging both in human trafficking and smuggling. Besides Afghan smuggling networks, Iranian, Pakistani and Turkish criminal groups are reportedly involved in moving Afghans through those countries to Europe and other destinations across the world.¹⁰² The Taliban allegedly facilitate these border crossings in return for payment from the smuggling rings.¹⁰³

i. Arms Smuggling

Arms smuggling has long been a significant problem in Afghanistan, with the influx of weapons and military hardware resulting from decades of conflict and invasions. In recent years, the diversion of weapons provided by the US and NATO to Afghan National Defence and Security Forces has resulted in access to Western weapons by both insurgents and terrorists, as well as their smuggling out of Afghanistan.¹⁰⁴ The collapse of the Afghan Republic and the departure of American and NATO forces left a surplus of weapons, ammunition, and military hardware in the hands of the Taliban, terrorist and extremist groups, as well as criminal groups. Individuals interviewed for this report stated that the smuggling of weapons and military equipment takes place at very high levels, mainly through the borders of Nangarhar and Khyber Pakhtunkhwa, over the Panj River in the Kunduz parts of the Afghanistan-Tajikistan border, or across the vast borders of Badakhshan.¹⁰⁵ Arms smuggling involves multiple brokers acting in decentralized networks, many of whom are unknown, but work in close collaboration with Taliban officials and commanders.¹⁰⁶

j. Fauna Crimes

Environmentalists have long claimed that wildlife crime is a significant issue in Afghanistan.¹⁰⁷ Although it is difficult to accurately gauge the scale of the problem, Afghanistan is known to be home to around 150 at-risk animal species, including the snow leopard and Asiatic cheetah. The snow leopard, in particular, is critically endangered and frequently hunted for its valuable hide, which fetches a high price on the black market. In the past, politicians in Afghanistan reportedly facilitated hunting trips for wealthy

or influential individuals from the Gulf countries, who use falcons to hunt rare and endangered species.¹⁰⁸ Similar events are reportedly happening under Taliban supervision, though the exact scale and monetary value of these crimes are difficult to establish.

k. Illicit trafficking of cultural heritage

The illicit trafficking of cultural artefacts, especially the illegal trade of antiquities

through the smuggling networks used for opium and heroin trafficking to reach Western markets, is a potentially profitable business and revenue source for the Taliban. Areas around the Bamiyan cliff where the empty niches of the Buddha statues are located have suffered looting and illegal excavations that threaten the annihilation of the site. The Shahr-i Ghulghulah citadel, located in the center of the Bamiyan Valley, has suffered similar illegal excavations, some over three meters deep.

3.3.

INDIVIDUAL-LEVEL REVENUE MECHANISMS

The Taliban movement is characterized by a hierarchical structure with individuals at various ranks and levels exercising significant autonomy and authority in their actions. Historically, low to mid-level commanders received strategic guidance from the leadership but had the freedom to recruit, generate resources, and make operational decisions locally.¹⁰⁹ This culture persists, with Taliban commanders generally following guidance from the leadership while independently making decisions within their jurisdictions. This includes generating revenue at the individual level, both for personal enrichment and to support the livelihoods of their soldiers. This revenue generation occurs through at least four means:

a. Confiscations

It is reported that Taliban commanders have been confiscating a range of assets, including land, properties, vehicles, weapons, equipment, and cash, from both former politicians and government officials, as well as businesspeople and private citizens.¹¹⁰ In cases where the assets have significant value, a portion or all of them may be reported and transferred to the Taliban movement, contributing to the group's overall revenue. However, reportedly in most cases, these confiscated assets are retained by individual Taliban commanders, who may use them, rent them, or sell them

in the market.¹¹¹

b. Extortion

The Taliban have been known to extort payments in cash or in kind from non-governmental organizations (NGOs), businesses, wealthy individuals, and villagers. This practice, often referred to as “protection money,” has been widespread throughout Afghanistan and continues to this day.¹¹² The largest sums are reportedly demanded from NGOs and businesses, while wealthy individuals, particularly those who have not traditionally supported the Taliban, are targeted under the guise of “helping the

mujahideen.” In some parts of the country, such as Badakhshan, Taliban commanders reportedly force villagers to provide food for their soldiers. If these payments are not made, the Taliban may prevent NGOs and businesses from carrying out their normal activities.¹¹³

c. Kidnapping for Ransom

Kidnapping for ransom has been a common method of revenue generation for Taliban commanders and other terrorist and violent extremist groups such as ISIL-K and the TTP for many years.¹¹⁴ This practice continues, with reports of children or young males from wealthy families being kidnapped and released in exchange for ransom. This is particularly prevalent in the western provinces of Herat and Farah, as well as various locations in the north, including Kabul.

d. Bribery

3.4.

FUNDS MOVING MECHANISMS, JURISDICTIONS, AND ENABLERS

With no official banking system in operation due to financial sanctions against the Taliban, it is unclear how funds are transferred into, within, and out of Afghanistan, where they are stored, and what enables these processes. However, there is general knowledge about the schemes and trends involved in this process, which are briefly outlined below:

a. Funds Moving Mechanisms

Illicit actors in Afghanistan use various mechanisms to move funds into, within, and out of Afghanistan. The following three schemes are most predominant:

- **Hawala:** The Hawala system is a widely

The level of corruption, particularly in receiving bribes by Taliban officials in their *de facto* government is reported to be very high. As a former Afghan government official who still works in the Taliban's administration said: “On the one hand, you have Taliban individuals who have now tasted luxury, and have become extremely greedy. On the other hand, there is no systematic oversight on anything in the government where Taliban officials enjoy almost unrestricted authority. Put these two together, and you can imagine the levels of bribery!”¹¹⁵ Another former government official from the Ministry of Interior Affairs who still works in Kabul expressed a similar sentiment: “The Taliban officials are basically asking us on ways they could make money ... nothing can really happen without a bribe.”¹¹⁶ One way that Taliban officials have been known to spend their illicit wealth is through the practice of polygamy, with many Taliban members reportedly marrying multiple wives.

used, informal value transfer system that operates through a network of Hawaladars in various jurisdictions. It allows fast and efficient transfers of funds by giving money to one member of the network in one location with the intended beneficiary immediately receiving it from another member in a different location using a passcode. In

addition to being used by businesses and individuals, many terrorist and extremist groups, including the Taliban, Haqqani Network, ISIL-K, TTP, and Al-Qaida, have utilized the Hawala system for transferring funds.¹¹⁷ Hawala is believed to be the main mechanism for the transfer of funds into, within, and out of Afghanistan. According to the Financial Action Task Force (FATF), the hawala system serves 50 to 90 per cent of all financial transactions, depending on the province,¹¹⁸ with Kabul's main hawala market loan volume being roughly double that of commercial banking. Taliban's actions to regulate and centralize the revenue collection on cross-border trade and dismantle the network of roadside checkpoints that collected rents for powerbrokers in the provinces are directly related to their interest to control the hawala system, and by extension to control the cash flow linked to drug trafficking and their reluctance to enforce a regulation for this informal money exchange market.

- **Cash Couriers:** Individuals, groups, and organizations basically transport cash, particularly US dollars, from one jurisdiction to another. In the past, this method was used largely to move funds within Afghanistan, as well as into and out of the country, particularly to Iran, Pakistan, and the Gulf states.¹¹⁹ Methods to carry cash included hidden compartments in vehicles and suitcases of cash flown through airlines, particularly Ariana Afghan Airlines.¹²⁰ Given the large amount of cash accumulated in Afghanistan due to financial sanctions, experts suggest that cash couriers are now a major method of funds transfer.¹²¹ It is alleged that Taliban officials in charge of Afghanistan's land and air borders, as well as the highway police, facilitate these operations.¹²²
- **Trade-based Money Laundering:** The use of this method for both moving funds and

laundering illicit proceeds has been prevalent in Afghanistan and globally. The basic scheme in trade-based money laundering involves either over-invoicing or under-invoicing, depending on the direction in which funds are moved by companies either owned or linked to extremist or criminal organizations. In Afghanistan, this method is being used through the trade of low-grade commodities to and from Central Asia, China, Pakistan, Iran, Turkey, and the UAE.¹²³ The Taliban, the Haqqani Network, and the TTP are known for having used this scheme in the past and are reportedly still utilizing this method for moving funds.¹²⁴

b. Jurisdictions

Illicit proceeds from Afghanistan are often directed towards Central Asia, China, Iran, Pakistan, Turkey, and the UAE.¹²⁵ Other countries, particularly Cyprus and the Baltic states have reportedly been used to store and hide funds from illicit actors in Afghanistan.¹²⁶ Funds to Pakistan and Iran are often transferred through large cash shipments, usually US dollars, over land borders, but Hawala and trade-based money laundering schemes have also been used to transfer and store funds in these countries. Given that both Iran and Pakistan are also prime transit routes for Afghan produced drugs, particularly heroin, significant amounts of drug money may also be stored there.¹²⁷ The Taliban supreme leader Mullah Mohammad Akhtar, who was killed by an American drone attack while travelling back from Iran to Pakistan in 2016 was believed to have been the main facilitator of drug transit through Iran.¹²⁸

The UAE, particularly Dubai, is also a major destination, investment location, and access point to the global financial system for illicit funds from Afghanistan.¹²⁹ The Dubai real estate market has been a popular investment target as a means of stor-

ing illicit proceeds for Afghan illicit actors, including criminals, terrorists, and extremists. The Taliban and Al-Qaida, for example, have been known to smuggle gold from Afghanistan to Dubai.¹³⁰ With its extensive Hawala network, ease of banking, and connectivity to the world's financial system, Dubai is one of the most attractive jurisdictions for illicit money from around the world, including Afghanistan, due to UAE's lax due diligence policy and customs regulations. In recent years, Turkey has also become a destination for illicit funds from Afghanistan, given its lax banking system, Hawala network, and policy to grant citizenship to foreigners in return for investment in the country's real estate.¹³¹ However, it is difficult to determine at this point exactly how much the Taliban and/or other terrorist and violent extremist groups use Turkey for this purpose. Other countries, including Central

Asian states, are also known to be used for the storage, transit, or laundering of illicit funds from Afghanistan.

c. Professional Enablers

A host of professional actors, including accounting firms, law firms, company registration agencies, travel agencies, and others, allegedly facilitate the movement, storage, and laundering of illicit funds in Afghanistan and other jurisdictions.¹³² However, specific information about this issue is not publicly available. The Taliban, the Haqqani Network, TTP, and ISIL-K reportedly use a host of front legal entities, such as import-export businesses, construction companies, gas stations, as well as charity organizations, to facilitate the movement and storage of illicit funds.¹³³ More targeted research is needed to uncover specific aspects of this issue.

3.5.

IMPACT OF THE SANCTIONS

The ongoing imposition of economic prohibitions and financial sanctions against the Taliban is intended to curtail their access to financial resources and restrict their ability to transfer funds. However, although these measures are deemed "targeted," they have had a significantly detrimental effect on the Afghan economy and society. As a result, Afghanistan has become a largely isolated economy, struggling to import essential goods and maintain its modest export levels. Consequently, these sanctions have led to a substantial decline in legal economic activity, depriving millions of people of their livelihoods and forcing some to turn to illicit markets for survival.

Furthermore, the ban on trading in US dollars and the exclusion of Afghan banks from the SWIFT messaging system have effectively severed the country from the global financial network. In response, Afghans have increasingly relied on informal and predominantly illicit channels for financial transactions. These methods are also exploited by the Taliban and other terrorist and violent extremist groups, allowing them to evade the reach of these sanctions.

While the sanctions have somewhat constrained the Taliban's financial resources, the unintended adverse effects on the Afghan economy and society may outweigh their limited intended outcomes.



4

Assessing the Potential Threats Posed to the Security and Stability of the Region and Beyond

Over the past year, Afghanistan has experienced numerous challenges with substantial consequences for the nation, the surrounding region, and the global community. The dissolution of the Afghan Republic, financial institution insolvency, economic downturn, and diplomatic estrangement have pushed Afghanistan toward a humanitarian crisis. Although the international community has offered some humanitarian assistance, it has abstained from political or security interventions, anticipating that an Afghanistan governed by the Taliban will not present a global threat. This expectation, however, relies on three potentially misguided assumptions: a) that the Taliban have evolved and improved; b) that they will sever connections with foreign terrorist groups and expel them; c) and that they have prohibited drug production and will dismantle transnational criminal networks, as committed to in the 2019 Doha Agreement. Our research proposes an alternative scenario: an increasingly divided Taliban forging alliances with at least 20 foreign terrorist and violent extremist groups, heavily engaged in transnational criminal activities, and presenting a tangible and immediate danger to the region and beyond.

This section assesses these threats that arise from **(1)** the deepening Taliban fragmentations, **(2)** the emergence of anti-Taliban armed resistance groups, **(3)**, the proliferation of foreign terrorist and violent extremist groups, **(4)** the growth of transnational organized criminal activities and **(5)** the large-scale movements of people.

4.1

POTENTIAL THREATS FROM TALIBAN FRAGMENTATIONS

The implications of the Taliban fragmentations can be manifold for Afghanistan and beyond. At least four potential threats could be assessed as a result of the Taliban's disintegration:

a. Political Instability

The fragmentation within the Taliban movement has the potential to further destabilize Afghanistan and create a more conducive environment for radicalism, terrorism, and organized crime. This, in turn, could have serious security, political, criminal, and economic implications for

the region and beyond, hindering regional connectivity and economic cooperation.

b. Armed Conflict

Fragmentation within the Taliban could lead to armed conflict between different factions, resulting in further destabilization of Afghanistan and potentially spilling over into the region. This conflict could exacerbate socio-economic conditions, causing increased outward migration and leading to widespread violence, war crimes, and human rights violations. Such conditions may necessitate intervention by the international community.

c. Unclear Lines of Communication

While no country has officially recognized the Taliban as the legitimate government of Afghanistan, many currently communicate with them as the *de facto* authorities.

Maintaining such communication is important both for humanitarian operations, as well as for any emergency, political and security issue. Fragmentation within the Taliban can also lead to a lack of a clear and unified negotiating partner for the international community, making it more difficult to address issues related to peace and security in Afghanistan. This could further complicate efforts to reach a resolution to the ongoing conflict in the country, potentially leading to a continuation of violence and instability.

d. Favourable Environment for Foreign Terrorists and Violent Extremists

The fragmentation of the Taliban has created a more favourable environment for

foreign terrorist groups to operate, as they can exploit the divisions within the movement to their advantage. This can allow certain factions to maintain connections with these groups without the knowledge or consent of other factions, and without facing consequences from the international community. The presence and killing of Al-Qaida Leader Ayman al-Zawahiri is one example of this. Some observers, including Dr. Zalmay Khalilzad, the former US Special Envoy for Afghanistan, suggest that only some Taliban may actually have known about Zawahiri's presence in Kabul.¹³⁴ Additionally, research suggests that the Taliban's connections to foreign terrorist groups and violent extremist organizations have become more complex, as different factions within the group are now affiliated with a variety of such groups.¹³⁵

4.2

POTENTIAL THREATS FROM ANTI-TALIBAN ARMED RESISTANCE GROUPS

While some may see the emergence of anti-Taliban armed resistance as a way to push the Taliban to be more flexible on political and social rights, further escalation of the conflict in Afghanistan is not in the best interests of the region or the world. Such an escalation would lead to more violence and instability in Afghanistan, resulting in the loss of innocent lives and further destruction of the country. It could also have spill-over effects into the surrounding region, trigger larger waves of migration, and enable the growth of transnational organized crime, particularly in the drug trade. Despite this, there are currently 14 armed resistance groups that have formed and are carrying out small-scale, sporadic attacks against the Taliban. If the Taliban does not change its current political stance, it is likely that the scale and intensity of the armed resistance against them will increase, potentially leading to a full-fledged civil war in Afghanistan with transnational implications.

4.3.

POTENTIAL THREATS FROM FOREIGN TERRORIST AND VIOLENT EXTREMIST GROUPS

The presence of foreign terrorist and violent extremist groups in Afghanistan represents a diverse range of terrorist threats. These groups seek to carry out terrorist attacks on a global scale and are using Afghanistan as a haven to develop the necessary capabilities. Due to its proximity, the region, including Central Asian countries, Iran, China, Russia, and India, could be the first to face threats, followed by Europe and North America. These threats could manifest in at least five ways:

a. Coordinated Terrorism

Terrorist groups operating in Afghanistan could plan, coordinate, and carry out attacks both within the region and beyond, using the country as a base of operations and all the resources at their disposal, including training grounds, financial support, access to weapons and explosives, and means of communication. These attacks would be perpetrated by group members and planned and facilitated by cells within Afghanistan and around the world. In the past, such attacks have taken place on both small and large scales, including the 9/11 attacks by Al-Qaida, the Madrid

bombings of 2004 and the London bombings of 2005, the Mumbai attacks of 2008 by Lashkar-e-Tayyaba, and numerous attacks by the Taliban, ISIL, and other groups. Given the presence of numerous terrorist groups in Afghanistan, it is likely that similar attacks could occur in the region and around the world in the future.

b. Lone Conspirator Terrorism

Terrorist groups based in Afghanistan may be involved in the planning and preparatory stages of an attack, but the actual attack is carried out by a lone individual affiliated with the group through cells around the world. The facilitation of preparatory activities, such as the procurement of funds, weapons and explosives, and the selection and surveillance of targets, is a crucial aspect of terrorism, and without havens and adequate resources, such activities on a large scale are difficult to accomplish. However, the havens and resources available to terrorist groups in Afghanistan allow them to utilize this tactic. Past examples of attacks carried out by lone individuals include the attempted Times Square bombing by the TTP in 2010, the attempted Christmas Day “underwear bombing” on Flight 253 to Detroit by Al-Qaida, and numerous attacks by ISIL and its affiliates around the world.

c. Affiliated Loner Terrorism

Terrorist groups with a presence in Afghanistan may send affiliated individuals to various target locations with general instructions for carrying out an attack, who then plan, stage, and execute the operation on their own without any further assistance from the group. The availability of havens for these groups is essential for the identification, recruitment, radicaliza-

tion, motivation, and training of these lone actors. Such attacks are difficult to predict and prevent because the individual attackers act independently without much, if any, communication with their group after being deployed. Al-Qaida and its affiliates, ISIL and its affiliates, and many other groups have carried out numerous such attacks around the world.¹³⁶

d. Lone Actor Terrorism

These are attacks that are planned, staged, and carried out by lone individuals who have no formal connection to any terrorist group, but have been inspired by a group's ideology. Terrorist groups in Afghanistan can simply inspire individuals to conduct attacks on their own, without any affiliation or communication with the group. A variety of terrorist groups, including far-left, far-right, environmentalist, and religiously motivated groups, have lured lone actors around the world over the past decades. The presence and persistence of current terrorist groups in Afghanistan could inspire individuals around the world to engage in lone actor terrorism.

e. Spread of Radicalism

The Taliban's perceived “victory” over the US, NATO, and the Afghan Republic has had a major ideological impact on radical Islamist groups and individuals around the world, suggesting that Islamic radicalism can be successful. The presence of regional and global terrorist groups alongside the Taliban in Afghanistan could continue to fuel radicalism in Central Asia, among the Chinese Muslim population, and among marginalized Muslim populations in Europe and North America. This ideological predisposition could potentially manifest in any of the four forms of terrorism previously discussed.

4.4

POTENTIAL THREATS FROM TRANSNATIONAL ORGANIZED CRIME

The transnational nature of the seven types of organized criminal activity occurring in Afghanistan, as well as their connections to transnational terrorism, means that their continuation and prevalence will likely have global consequences. It is expected that drug flows from Afghanistan into Central Asian countries, China, Europe, Iran, Pakistan, Russia, and Turkey will increase, including the trafficking of opium, heroin, methamphetamine, and cannabis, among others.

The unstable situation in Afghanistan has also led to an increase in other illicit activities such as illegal mining and logging, as well as human trafficking and migrant smuggling, as well as smuggling of gemstones, semi-precious metals and minerals, cultural heritage, timber, and wildlife and related animal products. These illicit goods and services often have wealthy consumers, particularly in Central Asia, the Gulf, and Europe, with European markets being of particular interest due to the presence of consumers with disposable income.

While Europe has long been a destination for such illicit goods, the significant increase in production and ease of smuggling out of Afghanistan resulting from the Taliban's takeover is likely to exacerbate this trend.

The negative impacts of this for European countries could range from health and security issues to crime and instability, to legal and human rights violations, and animal rights abuses.

4.5.

POTENTIAL THREATS FROM LARGE-SCALE MOVEMENTS OF PEOPLE

For years, numerous Afghan refugees residing in neighbouring countries have faced challenging circumstances, including poverty, human rights abuses, displacement, and socio-economic vulnerability. These factors have contributed to their susceptibility to recruitment by extremist and terrorist organizations. The potential increase in the number of asylum seekers and refugees, compounded by the lack of safe and regulated exit routes from Afghanistan, may aggravate these pre-existing issues.

Migrant smuggling and human trafficking can inadvertently act as sources of financial support for terrorist activities, while organized crime groups may exploit these channels to facilitate the infiltration of terrorists. Moreover, the strain on the infrastructure and social services of host countries could lead to increased tensions between local communities and refugees, potentially giving rise to xenophobia, discrimination, and social unrest, further exacerbating the human rights concerns of the displaced population.

In Europe, the debate surrounding refugees has been a long-standing point of contention and division among member states. As additional vulnerable Afghans seek asylum in the region, this issue is likely to persist as a critical political concern. The large scale movement of people may also put pressure on border security and immigration systems, posing challenges for governments in managing and integrating new arrivals, while striving to uphold human rights standards.

5

Next Steps

The ongoing developments in Afghanistan, including the fragmentation of the ruling group, the rise of anti-regime armed resistance, the presence of transnational terrorist and violent extremist groups, and the prevalence of transnational organized crime, pose significant risks not only to Afghanistan but also to regional and global security and stability. It is crucial for the international community, especially the United Nations, to take steps to address and mitigate these risks, ultimately addressing their root causes.

To this end, some actionable recommendations are outlined below:

5.1.

RECOMMENDATIONS

1. Information Collection, Monitoring, and Documentation:

- a. Continuously research and assess the situation in Afghanistan, with a focus on:
 - The state of regime governance, potential internal divisions, and their impact on stability and security as they evolve over time;
 - The goals, operational capabilities, and potential alliances of foreign terrorist organizations to better understand their intentions and methods; and
 - Illicit cross-border criminal activities and networks, identifying key players, routes, and methods to disrupt their operations.
- b. Regularly evaluate the ruling group’s relationships with foreign terrorist organizations, individuals, and transnational criminal actors, to uncover potential collaboration, support, or influence that may impact the region.
- c. Track the financial outflow from Afghanistan to regional and global destinations, particularly those known for receiving illicit revenues. Develop methods to trace, freeze, and confiscate assets related to illegal activities.
- d. Monitor banking transactions in and out of Afghanistan within the region, as well as the use of Hawala and cash transfer schemes. Strengthen regulatory frameworks and encourage information sharing among relevant institutions.
- e. Oversee the delivery and distribution of humanitarian aid funds in Afghanistan, ensuring transparency, accountability and that aid reaches those in need without being diverted to illicit purposes.

2. Raising Awareness:

- a. Arrange workshops to enhance awareness among targeted stakeholders in neighbouring regions, such as Central Asia. These stakeholders should include, but not be limited to, security services, law enforcement, intelligence officers, customs, and Financial Intelligence Units (FIUs).
- b. Design workshop content to improve understanding of threats originating from the ongoing situation in Afghanistan, such as terrorism, illicit trafficking, financial flows, and proliferation risks, and their impact on domestic security. Provide practical tools and best practices for addressing these challenges and fostering regional cooperation.

3. Identifying Priority Needs:

- a. Carry out assessment missions to selected countries in neighbouring regions to identify current challenges, operational gaps, and priority capacity-building needs. These missions should address the most pressing threats arising from the situation in Afghanistan.
- b. Collaborate with local governments and agencies to design tailored solutions, provide training, and share knowledge and resources to strengthen regional security infrastructure. Develop and implement effective countermeasures based on the specific needs and context of each country.

In conclusion, this report underscores the complex and rapidly evolving security landscape in Afghanistan following the Taliban’s takeover in 2021. It highlights the need for a multifaceted approach to address the challenges arising from intra-Taliban fragmentation, the presence of regional and global terrorist and violent extremist organizations, and the emergence of anti-Taliban resistance groups. Furthermore, the report emphasizes the importance of understanding the potential implications of these developments for regional and global peace, security, and stability.

The proposed recommendations offer a framework for stakeholders at national, regional, and international levels to adopt a proactive and coordinated approach in addressing the challenges posed by the evolving situation in Afghanistan. By focusing on research and assessment, collaboration with regional governments, border security and management, counter-terrorism intelligence, countering violent extremism programmes, and integration programmes for refugees, stakeholders can work together to mitigate the risks and threats associated with the current security landscape.

The international community and the United Nations must remain vigilant and committed to addressing the risks posed by Afghanistan’s evolving security situation. It is vital to maintain open channels of communication, foster cooperation, and develop adaptable strategies to respond to the ever-changing dynamics on the ground. By working together and adopting a comprehensive approach, the international community can contribute to enhancing security and stability in Afghanistan and the broader region, promoting peace, and safeguarding the well-being of millions of people affected by the ongoing crisis.



6

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