



Security Council

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Letter dated 25 May 2022 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council

I have the honour to transmit herewith the thirteenth report of the Analytical Support and Sanctions Monitoring Team established pursuant to resolution 1526 (2004), which was submitted to the Security Council Committee established pursuant to resolution 1988 (2011), in accordance with paragraph (a) of the annex to resolution 2611 (2021).

I should be grateful if the attached report could be brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) T. S. Tirumurti
Chair

Security Council Committee established pursuant
to resolution 1988 (2011)



Letter dated 28 April 2022 from the Analytical Support and Sanctions Monitoring Team addressed to the Chair of the Security Council Committee established pursuant to resolution 1988 (2011)

I have the honour to refer to paragraph (a) of the annex to resolution 2611 (2021). In that paragraph, the Security Council requests the Monitoring Team to: “submit, in writing, an annual comprehensive, independent report to the Committee, on implementation by Member States of the measures referred to in paragraph 1 of this resolution, including specific recommendations for improved implementation of the measures and possible new measures”.

I therefore transmit to you the Monitoring Team’s thirteenth comprehensive report, pursuant to the annex to resolution 2611 (2021). The Monitoring Team notes that the document of reference is the English original.

(Signed) Edmund **Fitton-Brown**
Coordinator
Analytical Support and Sanctions Monitoring Team

Thirteenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2611 (2021) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan

Summary

The 2021 Taliban spring offensive accelerated rapidly by early August 2021, with provincial capitals falling under Taliban control on a daily basis, Afghan forces collapsing and United States of America forces withdrawing, and by 15 August the Government of Ashraf Ghani had capitulated, and the Taliban seized control of Kabul without a fight. The period between then and April 2022 has seen the Taliban consolidate control over the country, appointing 41 United Nations-sanctioned individuals to the cabinet and other senior-level positions in their de facto administration. They have favoured loyalty and seniority over competence, and their decision-making has been opaque and inconsistent.

Under the command of Hibatullah Akhundzada,¹ various Taliban factions are manoeuvring for advantage, with the Haqqani Network the most successful and influential among them. The Taliban have defaulted to Pashtun favouritism, alienating minority communities in Afghanistan and running the risk that ethnic Tajik and Uzbek Taliban will become disillusioned.

The relationship between the Taliban and Al-Qaida remains close, with the latter celebrating the former's success and renewing its pledge of allegiance to Hibatullah. Member State assessments thus far suggest that Al-Qaida has a safe haven under the Taliban and increased freedom of action. Ayman al-Zawahiri has issued more frequent recorded messages since August, and there is now proof of life for him as recently as February 2022.

Now that they are running Afghanistan, Taliban finances overlap with State finances, albeit at a time of economic crisis. The international community has prioritized support for the delivery of humanitarian assistance. Thus far, there has been no evidence of diversion of assistance to sanctioned members of the Taliban. The Taliban benefitted substantially from narcotics revenues when financing their insurgency. Evidence of their stated commitment to curtail the opiate and methamphetamine trades is inconclusive, however. It will be important to monitor whether Hibatullah's 3 April decree banning narcotics is implemented.

The Islamic State in Iraq and the Levant-Khorasan (ISIL-K) concentrated their attacks on the Taliban after 15 August, but their activity declined towards the end of 2021, possibly because of the winter weather. It is unclear as yet whether warmer weather will herald a new fighting season. ISIL-K leader Sanaullah Ghafari remains alive and in control of the group, which has financial resources and has grown in strength through prison releases and new recruitments. Neither ISIL-K nor Al-Qaida is believed to be capable of mounting international attacks before 2023 at the earliest, regardless of their intent or of whether the Taliban acts to restrain them. But their presence, and the presence of many other terrorist groups and fighters on Afghan soil, gives cause for concern to neighbouring Member States and the wider international community.

¹ Alternate spelling used in previous Monitoring Team reports was Haibatullah.

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I. Overview and chronology of recent events

1. In its most recent report, the Monitoring Team concluded that the Taliban had already opted for a military rather than a political solution in Afghanistan (see [S/2021/486](#), para. 14). From 1 May, the Taliban's continued spring offensive² quickly snowballed into successive territorial gains. Advances by Taliban forces overshadowed peace negotiations and quickly disincentivized the Taliban from offering concessions towards intra-Afghan dialogue or a sustained ceasefire.

2. Taliban provincial leaders met in April 2021 to debate whether to prioritize political or military objectives. A decision was made to avoid attacks against United States of America and North Atlantic Treaty Organization (NATO) forces in favour of ramping up attacks against the Afghan National Defence and Security Forces. The Haqqani Network, which has significant influence over Taliban military operations, decided that this upsurge in attacks would begin after the Eid al-Fitr holiday, in mid-May.

3. Despite the transfer of Camp Bastion³ and withdrawal of the last international forces from Helmand Province on 2 May, fighting in southern Afghanistan led to significant Taliban casualties. As during the previous three fighting seasons (2018–2020), a three-day ceasefire was observed by both sides over the Eid al-Fitr holiday, on 12 and 13 May 2021. Following the ceasefire, however, the Afghan Ministry of Defence announced that Afghan Forces were under attack from the Taliban in more than 20 provinces.

4. From the beginning of 2021 to the end of April, the Taliban captured and held only three district administrative centres. Three weeks into May, Taliban forces added a further four district administrative centres, bringing the total number to nine. By the end of June, the number of district administrative centres captured by the Taliban was a staggering 117, as Taliban forces began to display a clear focus on movement corridors, key lines of communications and provincial capitals. The capture of the border crossing point at Spin Boldak in Kandahar on 14 July brought the number of fallen district administrative centres to 185, in addition to 12 international border crossings now held by the Taliban. United Nations reporting indicated that over 60 per cent of district administrative centres taken at this point were directly linked to former Northern Alliance strongholds, suggesting that the Taliban's strategic intent was largely focused on northern powerbrokers and warlords.

5. After the capture of almost half of the Afghan districts, the Taliban turned to provincial capitals, taking Zaranj, the provincial capital of Nimruz, on 6 August. Other urban centres fell in rapid succession. With the seizure of Kunduz City on 11 August, Kabul was effectively encircled. The provincial capitals in Kandahar, Herat and Mazar-e-Sharif fell between 13 and 14 August; on 15 August, both Jalalabad and Kabul were seized by Taliban forces without fighting. Pockets of resistance in Kabul and Panjshir, Baghlan and Takhar Provinces were cleared by negotiation in late August and a large-scale military offensive in September 2021.

6. The Taliban's rapid advance was preceded by a strategy of outreach by tribal elders and religious leaders and key elements of the Haqqani Network (TAe.012), including Mohammad Ibrahim Omari (TAi.042) and Anas Haqqani,⁴ to political leaders and Afghan Forces commanders to facilitate surrender without violent

² Taliban social media continued to use the 2019 "Al-Fath" spring offensive title, as no further offensives had been announced since, presumably as the group wished to display adherence to continued negotiation, at least publicly.

³ Subsequently known as Camp Shorabak.

⁴ Ibrahim and Anas visited the houses of Afghan politicians and Shia Hazara elders on 15 August 2021 and immediately afterwards.

confrontation. According to the United Nations Assistance Mission in Afghanistan (UNAMA), this strategy succeeded in up to 70 per cent of cases, and few provincial capitals witnessed fighting. The Taliban's success in these efforts further eroded Afghan Forces morale following the rapid United States and international coalition forces withdrawal and hindered Afghan Forces ability to resupply and redeploy forces. In many cases, Afghan Forces had repelled Taliban attacks for weeks and sometimes months, but were effectively worn down in a campaign of attrition.

II. Status of the Taliban

A. Taliban leadership

7. Since its 15 August 2021 takeover of Kabul, the Taliban's primary concern has been to secure its position in governance, to consolidate control while seeking international recognition, to re-engage with the international financial system and to receive aid in order to deal with the growing economic and humanitarian crisis in Afghanistan. Since taking power, however, there have been many factors creating internal tensions within the movement, leading to perceptions that the Taliban's governance has been chaotic, disjointed and prone to reversing policies and going back on promises. The central dilemma is how a movement with an inflexible ideology can engage with a society that has evolved during the past 20 years. Further stresses revolve around power, resources, and regional and ethnic divisions. Notwithstanding some tensions, the Taliban movement remains largely cohesive and unified for the time being.

8. Assessments of Taliban appointments since 15 August suggest that 41 United Nations-sanctioned Taliban individuals now hold de facto cabinet and senior-level positions in the new de facto administration.⁵ There has been little discernible change in the behaviour of the Taliban, with many Member States observing that they are, in large part, the same Taliban movement that was deposed in 2001. The top echelon of de facto ministerial and deputy ministerial posts have been given to the Taliban's "old guard". This has meant that ministerial posts have been assigned more on the basis of loyalty and length of service in the Taliban cause than on merit. The overlooking of many mid-level commanders for senior posts has led to tension among Taliban who are believed capable but lack authority and those who have authority but are not capable.

9. While the fall of Kabul remains relatively recent, some interlocutors expect that the first two years of the new regime will inevitably be chaotic and fluid. They suggest that the initial round of appointments should be viewed as rewards connected to the Taliban's victory, with many of those granted top-level positions not destined to stay for long terms in office. Further, many of those appointed are elderly and unlikely to remain fit to serve in office for long terms.

10. Member States highlight a number of developments as illustrating the Taliban propensity to reverse policies and go back on promises made prior to assuming power. The issue of girls' education was one example; the banning of foreign media channels was another.⁶ Similarly, while promising to form an inclusive government, the Taliban have resisted pressure to implement any system of power-sharing. Consequently, the de facto administration remains overwhelmingly Taliban and Pashtun. The structure has superimposed on Afghan government ministries a cabinet headed by a prime minister with deputies (referred to as *ra'is al-wuzara* and not as *sadr-i a'zam*, as

⁵ See annex for list of sanctioned individuals in the de facto administration.

⁶ On 28 March, just days after backtracking on its decision to reopen girls' secondary schools, the Taliban authorities issued broadcasting bans for international media outlets being telecast via local media.

customary in the 1964 Constitution) who reports to the Amir al-Mu'minin, who is advised by a circle of clerics. The judiciary of Afghanistan has been dismissed, and the bar association has been incorporated into the Taliban-controlled Ministry of Justice.

11. Taliban messaging has often been contradictory. While claiming full control of Afghanistan, they maintain they cannot offer concessions on social issues without appearing insufficiently "Islamic" and inviting challenges from the Islamic State in Iraq and the Levant-Khorasan (ISIL-K) (QDe.161). At the same time, the pro-Pashtun bias evident in the composition of the de facto authorities and poor treatment of Tajik and Uzbek Taliban runs the risk of provoking defections from those quarters.

12. The Taliban, aware that they will be dependent at least for some time on the support of the international community, have frequently claimed to have delivered on human rights, to be committed to not allowing Afghanistan to become a safe haven for terrorists, and to have fulfilled their obligations under the terms of the February 2020 agreement with the United States. They appear not to feel international pressure in specifying Taliban deliverables and penalizing non-compliance.

13. The Taliban also appear confident in their ability to control the country and "wait out" the international community to obtain eventual recognition of their government. They assess that, even if they make no significant concessions, the international community will ultimately recognize them as the government of Afghanistan, especially in the absence of a government in exile or significant internal resistance.

14. Taliban supreme leader Hibatullah Akhundzada (not listed) is assessed to be living in Kandahar. Outsiders' access to the Taliban leader is limited, and Hibatullah himself has reportedly been less open to deliberation with other Taliban leaders, with whom he previously held regular consultations. Towards those with whom he remains in communication, including Mullah Yaqub, Sirajuddin Haqqani (TAi.144) and Mullah Abdul Ghani Baradar (TAi.024), he is said to have become more autocratic and dismissive of dissent.

15. Some interlocutors observed that Hibatullah was following a familiar pattern of a Taliban Amir al-Mu'minin, as exemplified by his predecessors, Mullahs Omar and Mansour. Each of these initially ruled by broad consensus but gradually moved towards more dictatorial approaches that were less open to consultation. In the case of Mullah Omar, this transition took place over a two- to three-year period. With Hibatullah, it has developed in the span of a few months following the Taliban takeover in August 2021. Hibatullah's authoritarianism remains evident with regard to key governance issues, such as the recent statement on girls' education. Taliban ministers and deputy ministers have the authority to rule on issues that are less controversial.

16. Security measures to conceal Hibatullah's location reportedly include minimized mobile telephone use, limited personal engagements and communications to and from the leader conducted mainly by remote courier and hand-written messages. Hibatullah's announced engagements within Kandahar, such as appointing the city's new mayor, have been informed by lessons learned from Mullah Omar's death, whose passing was kept secret for two years and caused widespread dissent within the Taliban movement. Thus, public engagements by Hibatullah can be interpreted as proof of life demonstrations and outreach to other Taliban factions to avert questions that could arise and further stress the leadership.⁷ This has possibly been prompted

⁷ On 31 March, the Taliban announced that Hibatullah Akhundzada had visited the Kandahar air brigade to meet with the southern zone air brigade commander (see <https://alemarahenglish.af/?p=51147>), Mawlawi Fatehullah Mansour, son of Akhtar Mohammad Mansour Shah Mohammed (TAi.011, deceased), Hibatullah's predecessor as Amir al-Mu'minin and the deceased head of the Ishakzai faction within the Taliban movement.

by de facto Deputy Defence Minister Mullah Abdul Qayyum Zakir (not listed) openly asking why a senior Taliban leader such as himself had not seen Hibatullah for two years.

17. An exception to Hibatullah's isolation from the rest of the Taliban was the convening of a three-day jirga that took place in Kandahar's Mundigak Palace from 22 to 24 March. Some 180 senior Taliban reportedly travelled to Kandahar for deliberations with the leader, discussions that are reported to have focused largely on internal dissent. The gathering revealed some divisions within the movement, as consultations on key policy decisions ended with Hibatullah backing the decision to ban girls' education. It exposed Kandahari versus Haqqani, Kandahari versus de facto cabinet, and military versus ulema rivalries. There was no Tajik or Uzbek representation, and key figures such as Amir Khan Motaqi (TAi.026), Abdul Salam Hanafi (TAi.027), Abdul Kabir Mohammad Jan (TAi.003) and Gul Agha Ishaqzai (TAi.147) were absent. One Member State also reported that the initial internal differences between the Kandahari and Haqqani on the composition of the de facto administration have been largely settled.

18. The foremost internal division within the Taliban has been defined by opposing views between moderate and hardline blocs. The moderate bloc consists of senior Taliban, including Mullah Baradar, Sher Mohammad Abbas Stanekzai Padshah Khan (TAi.067) and Shahabuddin Delawar (TAi.113), who believe the Taliban must engage in working relationships with foreign partners and be integrated into the international system, especially global finances. The moderate bloc has strategized to keep these relationships minimally functional, with the Taliban making as few concessions as possible. The hardline bloc is said to consist of senior Taliban centralized around Hibatullah Akhundzada, such as Mohammad Hassan Akhund (TAi.002) and several other senior Taliban from Kandahar. The hardline bloc has taken a more ideological approach, with less emphasis on relations with the international community. It views any concessions as contrary to its reasons for jihad for the past 20 years and fundamentally in opposition to its interpretation of sharia. Independent, to a degree, from either bloc are Sirajuddin Haqqani and the Haqqani Network (TAe.012), who are seen to be more closely aligned with the hardliners but adopt a pragmatic approach to securing Taliban interests.

19. The Kandahari (Durrani)⁸ Taliban are assessed to be in the ascendancy among the Taliban's leadership. This hierarchy has taken shape at the expense of other groups within the Taliban, in particular non-Pashtuns, and has been underscored by the replacement of several key Tajik and Uzbek Taliban commanders in the north with southern Pashtuns. These actions have notably taken place against the backdrop of persistent reports of a deliberate and seemingly organized campaign by Pashtuns to dislodge ethnic Tajik, Turkmen and Uzbek communities from rich agricultural land in the north.

20. The most notable example of ethnic tension was the 12 January arrest of senior Uzbek Taliban commander, Makhdoom Mohammad Alem Rabbani, in Mazar-e-Sharif. Alem was detained on orders from the Taliban Deputy Defence Minister, Mullah Fazl Mohammad Mazloom (TAi.023), and remanded into custody in Kabul. Taliban authorities also arrested Qari Wakil, the most senior Tajik Taliban commander in Faryab Province, who had travelled to negotiate Alem's release.

21. Alem had been the former head of the Taliban Military Commission for Faryab Province. His detention appears linked to either Taliban factional politics or previous conflict between Uzbek Taliban units under Alem's command and Haqqani-affiliated

⁸ The Durrani is the largest Pashtun tribal confederacy in Afghanistan and includes the Nurzai tribe, to which Hibatullah Akhundzada belongs.

Taliban forces. In December 2021, Taliban fighters thought to belong to the Haqqani-led Badri 313 Battalion (assessed to be one of the Taliban's most effective) disarmed a large group of Alem's Uzbek fighters on the pretext that they had been colluding with ISIL-K. A number of Uzbek fighters later joined ISIL-K forces and became involved in clashes with Haqqani Network fighters and forces under the Uzbek Taliban commander of the 209 Al-Fatah army corps, Qari Salahuddin.⁹ Crucially, the January arrest of Alem led to a revolt of Uzbek Taliban units, who disarmed their Taliban Pashtun allies and briefly seized control of the Faryab provincial capital, Maimana. Taliban leadership deployed forces to suppress the revolt, but not before fighting left several Taliban dead on both sides. The arrest of Qari Wakil reportedly prompted two other Tajik commanders in Badghis Province, Noor Agha and Saleh Mohammad Pardel, to break with the Taliban.

22. In another incident, the Chief of Army Staff, Qari Fasihuddin,¹⁰ an ethnic Tajik Taliban commander from Badakhshan, was sidelined by the appointment of Haji Mali Khan, the father-in-law of Sirajuddin Haqqani, as his deputy, further strengthening the Haqqanis' position in the Defence Ministry.

23. It is clear from these episodes that Taliban cohesion was easier during the group's insurgency period, when there was a compelling common cause to expel foreign forces from Afghanistan. With this achieved, the Taliban's core identity of a Pashtun nationalist cause dominated by southern Taliban has again come to the fore, generating tension and conflict with other ethnic groups.

24. Following the Taliban takeover, the Haqqani Network moved quickly to secure control of certain key portfolios and ministries: interior, intelligence, passports and migration. Prominent de facto ministerial positions secured by the Haqqani Network include those occupied by de facto Interior Minister Sirajuddin Haqqani (TAi.144) and de facto Minister for Refugees Khalil Ahmed Haqqani (TAi.150).¹¹ Responsibilities associated with these roles appear carefully chosen, as the ministries encompass the issuing of identity cards, passports and the monitoring of persons entering and exiting the country. The Haqqani Network has also become the best militarily equipped faction and controls a number of armed formations, including the elite Badri 313 Battalion. The Haqqani Network now largely controls security in Afghanistan, including the security of the capital, Kabul.

25. Nonetheless, there has been pushback against the Haqqanis. During the March jirga in Kandahar, it emerged the Haqqanis had expected an endorsement of Sirajuddin's elevation to Deputy Prime Minister. This did not materialize. A decision to conduct house-to-house searches in Kabul was made without Sirajuddin being consulted and without Haqqani commanders being exempted from the searches, actions seen as challenging Haqqani's authority. Haqqani opponents, including Fazl Mohammad Mazloom (TAi.023), augmented forces involved in the searches with units from outside the capital. A further setback came when the brother of the head of the Afghan passport office, Mawlawi Alam Gul Haqqani, was arrested by the Taliban.¹² Months of complaints relating to excessive fees charged for passports preceded the

⁹ Due to these prior instances of fighting, some interlocutors assessed there to have been existing tensions between Alem and the 209 corps commander, Ayoubi, both of whom are ethnic Uzbeks.

¹⁰ Member State information has suggested that Fasihuddin may have also been suspected of links to ISIL-K.

¹¹ Khalil is the brother of Jalaluddin Haqqani (TAi.040), the founder of the Haqqani Network, and is therefore Sirajuddin's uncle. Khalil has traditionally engaged in fundraising activities on behalf of the group and has acted on behalf of Al-Qaida operations. See <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/khalil-ahmed-haqqani>.

¹² Gul Haqqani was forced to resign from the passport office. His brother was arrested on moral and corruption charges.

arrest.¹³ The reopening of the passport office in Kabul on 5 April 2022 was preceded by media coverage highlighting the incident as a warning against corruption and instructions to applicants informing them of official pricing for passport services.

26. Nevertheless, the Haqqani Network's securing of key positions increases its capability to work with the foreign terrorist groups that are its traditional allies. Several Member States have expressed concern at the Haqqanis' control over the issuing of identity papers. Despite its integration into the Taliban in the context of governing the country, the Haqqani Network retains its tactical autonomy to use deniable methods that it judges will further the strategic interests of the Taliban as well as its own interests.

27. A further appointment was Taj Mir Jawad (not listed), who, in late August, was named first deputy to the intelligence chief of the Taliban, Abdul-Haq Wasiq (TAi.082), who is aligned with Mullah Baradar. Taj Mir Jawad reportedly served as a senior commander in the Haqqani Network's military wing and as a member of the Haqqanis' so-called Kabul "attack network". He was previously the head of intelligence for the Taliban in Nangarhar during the first Taliban regime and, after 2001, was captured and later released by United States forces. From 2018, he was reportedly responsible for supervising and training suicide bombers of the Al-Hamza martyrdom brigade, a Taliban unit largely directed, funded and equipped by the Haqqani Network.¹⁴ Sirajuddin's youngest brother, Anas Haqqani, remains with the Taliban's Doha office and was observed by Member States to be the most assertive negotiator from the Taliban side.

28. As the leader of the Haqqani Network and first deputy to Hibatullah, Sirajuddin Haqqani has ostensibly developed a reasonable understanding with the second deputy, Mullah Yaqub, particularly in their mutual opposition to Mullah Baradar. This is seen, however, as more an alliance of convenience than conviction. As the son of Mullah Mohammad Omar (TAi.004), Yaqub aspires to succeed Hibatullah as Taliban leader and enjoys the support of Sirajuddin for this, seemingly owing to the latter's hostility towards Baradar. The relationship is not, however, always one of mutual accommodation. Yaqub reportedly attempted to frustrate several appointments of Sirajuddin's subordinates to key positions in the Ministry of Defence while attempting to insert his own loyalists into the Ministry of Interior.

29. The Haqqani Network is still regarded as having the closest links to Al-Qaida (QDe.004), as highlighted by the Monitoring Team in previous reports (see S/2020/415, paras. 34–35; and S/2021/486, para. 28). The group continues to be the trusted partner for local facilitation of safe havens and support for Al-Qaida core, including by maintaining ties with so-called "legacy Al-Qaida": those who long ago established relations with the late Jalaluddin Haqqani (TAi.040) and to whom the Haqqanis feel indebted for supporting them and the Taliban.

30. The Haqqani Network was not assessed to share any links, other than possibly at the local, lower levels, with ISIL-K members. Interlocutors observed that following the Taliban takeover in August 2021 and the escalation of ISIL-K attacks, there was no longer room for ambiguity in the Taliban's strategic confrontation with ISIL-K, and it was therefore not in the interest of the Haqqanis to nurture such linkages. Some Member States acknowledged the scope for the Taliban overlooking or seeking advantage from ISIL-K attacks that were not directly against Taliban interests, especially those targeting minorities.

¹³ The Haqqanis were reportedly charging \$800 per passport.

¹⁴ Some interlocutors claim that Jawad had planned the assassination of former Kandahar Chief of Police, General Abdul Raziq.

31. According to one Member State, control of the Ministry of Interior and the Ministry of Refugees and Repatriations gives the Haqqani Network further points of contact with the Tehrik-e Taliban Pakistan (TTP) (QDe.132). Sirajuddin Haqqani has reportedly been relied upon more than anyone else in the de facto administration to act as an intermediary between TTP and Pakistan. Haqqani mediations have not led to a sustainable ceasefire, but are a further indication of Sirajuddin's central role within the Taliban as a mediator and figure of authority among rank-and-file TTP and other mainly Pashtun groups in eastern Afghanistan.

B. Expectations for fighting in 2022

32. The main military threats faced by the Taliban have been from ISIL-K and from former Afghan government elements in the National Resistance Front and Afghanistan Freedom Front (AFF), each of which is conducting guerrilla-style operations against Taliban forces.

33. The new de facto Ministry of Defence is led by Mullah Mohammad Yaqub Omari (not listed) and first deputy Mullah Fazl Mohammad Mazloom (TAi.023). While 7,000 recruits have completed training, Yaqub is thought to be seeking a force of 100,000 to 150,000 directly under his command, with the overall total figure projected for both Ministry of Defence and Interior between 300,000 and 350,000. Given the current economic situation in the country, this will be difficult to achieve.

34. According to one Member State, in order to confront the threat from ISIL-K, the Taliban have created three battalions of special forces. These so-called "red units" are the Badri 313 Battalion, led by Abdul Hafeez Hafiz¹⁵ and consisting of 600 to 700 armed fighters; the Fateh Force, led by Taj Mir Jawad and said to consist of between 900 and 1,000 fighters; and the Umari Force, led by Mullah Yaqub, with an unknown strength.

35. To bolster expertise, the Taliban have attempted to recruit former Afghan National Army personnel and senior security authorities from the previous Government. A separate recruitment campaign has focused on former Afghan National Army pilots. These efforts are not judged to have been successful, perhaps because the Taliban have historically targeted Afghan National Army pilots and their families. Furthermore, despite a general amnesty announced for former Afghan Forces personnel, Taliban forces have been implicated in retaliatory killings and abductions of hundreds of personnel since August, providing little incentive for others to join their former enemy.

36. When Kabul fell in August, many aircraft were flown out of the country to Tajikistan and Uzbekistan to prevent them from falling into the hands of the Taliban. A few Member States report that the Taliban claim to have 40 operational aircraft. Currently, these are believed to include two Mi-17 helicopters confirmed as operational, along with two UH-60 Black Hawks, two MD-530 Cayuse light helicopters, two Mi-24 helicopter gunships and one fixed-wing transport aircraft, all of which have been observed flying. Flying these aircraft has propaganda value for the Taliban but little military utility. For the few aircraft in service, the Taliban lack parts, trained mechanics to maintain them and, most importantly, pilots to fly them.

37. Some interlocutors noted the windfall of United States military equipment obtained by the Taliban from collapsing Afghan Forces units in 2021. Many such weapons, vehicles and other equipment are expected to have a limited lifespan. There will be no supply of spare parts or maintenance from defence contractors, nor will the Taliban be able to use equivalent parts from other sources. The only option for

¹⁵ This individual may be identical with Hafiz Aziz Haqqani.

maintenance would be through cannibalizing parts from other equipment. Should the Taliban begin fighting on several fronts, it will rapidly deplete existing stocks.

38. With the onset of favourable weather, fighting may escalate as both ISIL-K and resistance groups consisting of former government security elements undertake operations against Taliban forces. The emergence of resistance groups has led the Taliban to adopt aggressive measures against populations suspected of supporting anti-Taliban elements. In April 2022, National Resistance Front forces stepped up operations in Badakhshan, Baghlan, Jowzjan, Kunduz, Panjshir, Takhar and Samangan Provinces. AFF, which only emerged recently, has also claimed several attacks on Taliban bases in Badakhshan, Kandahar, Parwan and Samangan. Taliban forces may be hardpressed to counter several insurgencies simultaneously.

C. The Taliban and Al-Qaida

39. The relationship between Al-Qaida and the Taliban remains close and is underscored by the presence, both in Afghanistan and the region, of Al-Qaida core leadership and affiliated groups, such as Al-Qaida in the Indian Subcontinent (AQIS).¹⁶ Al-Qaida is pleased with developments in Afghanistan, which it anticipated for over 20 years. The group quickly framed the Taliban takeover as a collateral triumph for Al-Qaida. On 31 August, one day after the last United States troops had left Afghanistan, Al-Qaida celebrated the Taliban's perseverance and highlighted historical links between the groups. It further seized the opportunity to renew its allegiance to Hibatullah Akhundzada as "leader of the faithful".

40. Al-Qaida has used the Taliban's takeover to attract new recruits and funding and inspire Al-Qaida affiliates globally. Previously, while the group was obliged to seek new safe havens, it was believed to have a continued presence in Afghanistan. Under the Taliban, Afghanistan is viewed as a friendly environment for continued occupancy.

41. The core Al-Qaida leadership under Aiman Muhammed Rabi al-Zawahiri (QDi.006) is reported to remain in Afghanistan: more specifically, the eastern region from Zabul Province north towards Kunar and along the border with Pakistan. Since August 2021, al-Zawahiri has appeared in eight videos. In the most recent such video, released on 5 April 2022 by Al-Qaida's As-Sahab Media Foundation, al-Zawahiri references the defiance of an Indian Muslim female in front of men protesting the hijab, an event that went viral in early February 2022. The video provided the first conclusive current proof of life for al-Zawahiri in recent years. The pace of recent communications suggests that he may be able to lead more effectively than was possible before the Taliban takeover of Afghanistan.

42. Member States continue to regard Mohammed Salahaldin Abd El Halim Zidane, a.k.a. Sayf-Al Adl (QDi.001), as the likely successor to al-Zawahiri. Sayf-Al Adl is assessed as a capable veteran commander who could take the group forward. If he seeks to come to Afghanistan, the Taliban, knowing that such a move would be contentious with the international community, are expected to delay taking a decision on it until the last possible moment.

¹⁶ Member States who engaged with the Monitoring Team, almost without exception, emphasized this point.

43. The former first *amir* for Al-Qaida in Afghanistan, Abu Ikhlas al-Masri¹⁷ was reported by one Member State to have been released from prison during the Taliban drive towards Kabul in summer 2021. Al-Masri had overseen Al-Qaida's brigade (*katiba*) in Kunar Province before his capture in 2010 and was replaced by Farooq al-Qahtani (QDi.390).¹⁸ Al-Masri's release may indicate a re-establishment of the former Al-Qaida presence in Kunar with the assistance of another Al-Qaida associate, Sheikh Abdul Hakim al-Masri.

44. International media broadcast the return to Nangarhar in late August 2021 of Amin Muhammad ul Haq Saam Khan (QDi.002), the former security coordinator for Usama bin Laden, who proceeded to meet Gulbuddin Hekmatyar in Kabul. Other Al-Qaida members are reported to be living in Kabul's former diplomatic quarter, where they have access to Ministry for Foreign Affairs meetings, although the Monitoring Team cannot confirm this.

45. Al-Qaida is reported to remain in the south and east of Afghanistan, where it had a historical presence. Some Member States noted a possible shift of core members to more westerly locations in Farah and Herat Provinces. Numbers for Al-Qaida core remain in the "several dozen" range. Al-Qaida enjoys greater freedom under the new Afghan regime, but its operational capability is limited. It is unlikely to mount or direct attacks outside Afghanistan for the next year or two, owing to both a lack of capability and Taliban restraint. Member States remain concerned that it will regenerate that capability and that the Taliban commitment to restrain it is uncertain in the medium-to-longer term.

46. At present, the operational activities of Al-Qaida in Afghanistan have been limited to advice and support to the Taliban. The group took part in Taliban military operations in the lead-up to 15 August. Going forward, Al-Qaida appears free to pursue its objectives, short of international attacks or other high-profile activity that could embarrass the Taliban or harm their interests. These objectives are likely to include recruitment, training, fundraising and al-Zawahiri's video communications. It is assessed that Al-Qaida is focused on reorganizing itself in the short-to-medium term with the ultimate objective of continuing its idea of global jihad.

47. While Al-Qaida is reportedly aware of the need to avoid embarrassing the Taliban, it is noteworthy that when Taliban authorities were pressing to receive humanitarian support from the United Nations, Al-Qaida did not soften its tone regarding the United Nations or its future intentions to mount attacks against Western targets. Comments aired by al-Zawahiri in a video released through the group's official As-Sahab media branch in November 2021 described the United Nations as "an enemy of Islam".¹⁹ In February 2022, Al-Qaida conveyed its close links to the Taliban in its magazine edition of "Ummah Waahidah", which advised the Taliban to become a regional military power and promised that Al-Qaida would carry out attacks against the West. The latter threat was carefully worded to indicate that those attacks would emanate "from the rest of the world" (that is, not from Afghanistan).²⁰

¹⁷ Abu Ikhlas al-Masri served as Al-Qaida's operations commander for Kunar Province prior to his capture in a December 2010 United States-led special operations raid in Kunar. An Egyptian national, he had spent a number of years in Afghanistan and had intermarried into local tribes. He was believed to have maintained an extensive network in Kunar and the wider eastern region owing to his close tribal connections.

¹⁸ Listed as Nayef Salam Muhammad Ujaym Al-Hababi. Qahtani was killed in October 2016.

¹⁹ Al-Zawahiri has voiced this view previously; see <https://www.france24.com/en/20080403-zawahiri-un-enemy-islam-al-qaeda>.

²⁰ The article also maligns Ahmed Sha Masood, praises Muslim fighters from Pakistan who fought alongside the Taliban and claims that the United States is financing poppy cultivation in Afghanistan.

48. Despite fears of an influx of foreign extremists to Afghanistan after August, Member States report that only a small number have materialized, almost all with pre-existing Afghan links. Interlocutors assessed that while few foreign terrorist fighters were seen relocating to Afghanistan, Al-Qaida may only require a small number to complement those already there.

49. Being subordinate to Al-Qaida core, AQIS is maintaining a low profile in Afghanistan, where the majority of its fighters are located. AQIS has not claimed an attack since 2016, but was involved in fighting alongside the Taliban, including during the rapid takeover of Afghanistan in 2021. Al-Qaida core is reported to have played an advisory role, while AQIS fighters were represented at the individual level among Taliban combat units.

50. The group is reported to have 180 to 400 fighters, with Member State estimates inclining toward the lower figure. Fighters included nationals from Bangladesh, India, Myanmar and Pakistan and were located in Ghazni, Helmand, Kandahar, Nimruz, Paktika and Zabul Provinces. The group is reportedly led by its former spokesperson, Osama Mahmood (not listed),²¹ with Atif Yahya Ghouri (not listed) as deputy. There are reportedly four operational commanders responsible for the six above-mentioned provinces: Salahuddin (Bakwa), Azzam (alias Hussain), Qari Tufail (alias Fateh) and Ahsan Bilal Waqar (alias Akari). AQIS elements remain difficult to distinguish from the Taliban forces in which they are embedded.

51. AQIS capabilities are assessed as still weakened from losses as a result of the October 2015 joint United States-Afghan raid in Kandahar's Shorabak district. AQIS has also been forced by financial constraints to adopt a less aggressive posture. As with Al-Qaida core, new circumstances in Afghanistan may allow the group to reorganize itself. The 2020 name change of the AQIS magazine from "Nawa-i Afghan Jihad" to "Nawa-e-Gazwah-e-Hind"²² suggests a refocusing of AQIS from Afghanistan to Kashmir. The magazine reminded its readers that al-Zawahiri had called for "jihad" in Kashmir following the Da'esh Sri Lanka attacks of April 2019.

D. Taliban finances and connections to narcotics activity

52. The Taliban's transition from a military insurgency to leading ministries and agencies responsible for planning, budgeting and implementing fiscal and monetary policies has been fraught. Although the Taliban have requested that some officials from the former Government remain in or return to their positions, they have also overseen the dismissal of numerous government employees, including most of the women who held positions of authority in many ministries, as well as in Afghanistan's central bank, known as Da Afghanistan Bank.

53. One Member State observed that since the Taliban have assumed power, it is not possible to view Taliban finances separately from government revenue: they are intertwined and essentially the same. Although some officials from the former Government remain in Da Afghanistan Bank and the Ministry of Finance, the Taliban have made strategic appointments of loyalists to key ministries, giving them access to information regarding government finances. They are said to want to know and control the source of revenues and how much is entering and leaving the country. The Haqqani Network currently occupies some key positions in the Bank, with Abdul

²¹ Mahmood was added to the European Union terrorist sanctions list on 21 February 2022; Council of the European Union, "ISIL/Da'esh and Al-Qaida: two groups and two individuals added to the EU sanctions list over terrorism", press release, 21 February 2022, available at <https://www.consilium.europa.eu/en/press/press-releases/2022/02/21/isil-da-esh-and-al-qaida-two-groups-and-two-individuals-added-to-the-eu-sanctions-list-over-terrorism/>.

²² "Voice of Afghan Jihad" to "Voice of the Battle of Hind" ("Hind" being India).

Qadeerr Basir Abdul Baseer (TAi.128) acting as the Bank's second Deputy President. Other constituencies are also represented: the Bank's First Deputy President, Hajji Ahmad Zia Agha (TAi.156), represents the Kandahar-based circles in the Taliban leadership. The former head of the Taliban Financial Commission, Gul Agha Ishakzai (TAi.147), is currently de facto Minister of Finance, going by the name Hidayatullah Badri.

54. In January 2022, the de facto authority presented a budget covering the first quarter of the year, projecting revenues of approximately \$450 million against expenditures of \$510 million. Precise information regarding government revenues is difficult to obtain, although customs-related collections are currently believed to be among the administration's greatest revenue sources. According to the World Bank, the de facto Taliban authority has resumed customs collections, with daily revenues equal to approximately 50 to 60 per cent of the 2020 average.²³ The Monitoring Team does not have detailed information from Member States or other sources regarding non-customs revenues accruing to the de facto authority. According to one report, the Taliban have imposed high royalties on raw material exports to boost revenues. Domestic mining companies have expressed concern that higher royalties may force price increases, making their firms less competitive and thereby reducing demand.²⁴

55. Afghanistan's financial sector continues to struggle with liquidity shortfalls. These are attributed in part to the volumes of cash withdrawals in the weeks leading to the Taliban takeover. Limitations imposed by Da Afghanistan Bank on the withdrawal of United States dollars and local currency remain in place.²⁵ United Nations interlocutors have highlighted concerns about the impact of the liquidity crisis, especially in rural areas where cash assistance to families, disbursed in some cases in United States dollars, cannot be readily converted to Afghan currency. The business community has highlighted the need for payments and clearing services to continue basic trade.

56. Some Member States have expressed concern regarding the implementation of sanctions measures targeting individual members of the Taliban and potential impacts on the delivery of humanitarian assistance to Afghanistan. One Member State noted that it had observed no instances of diversion of humanitarian assistance to sanctioned members of the Taliban and that the United Nations had sought to mitigate this risk by ensuring that humanitarian assistance was delivered through established partners.

57. According to United Nations officials responsible for oversight of the mechanism for financing humanitarian assistance, some \$720 million in United Nations assistance has been delivered since August 2021; most of these funds support programmes in Afghanistan under the auspices of the United Nations Children's Fund, Office for the Coordination of Humanitarian Affairs, International Organization for Migration and World Food Program. A detailed analysis of this funding mechanism is beyond the scope of the present report. The Monitoring Team understands from discussions with Member States and relevant United Nations officials that Da Afghanistan Bank has no direct involvement in the disbursement of United Nations assistance funds.

58. The Taliban have a lengthy history, as insurgents, of benefiting from the production and sale of opium poppy and other drug-related activity. Recent reporting by the United Nations Office on Drugs and Crime (UNODC) on opiate production

²³ World Bank, "World Bank in Afghanistan", available at <https://www.worldbank.org/en/country/afghanistan/overview#1>.

²⁴ United States Special Inspector General for Afghanistan Reconstruction, quarterly report to the United States Congress, 30 January 2022, p. 107. Available at <https://www.sigar.mil/pdf/quarterlyreports/2022-01-30qr.pdf>.

²⁵ Ibid.

(including opium, morphine and heroin) and the expanding manufacture of methamphetamines, notes that opiate production remained the country's "largest illegal economic activity in 2021, with the gross output of the Afghan illicit opiate economy estimated to be \$1.8–\$2.7 billion".²⁶ UNODC further states that:

"At the end of the opium cultivation season in July 2021, the area under opium poppy cultivation in Afghanistan was estimated at 177,000 hectares. This was a 21 per cent decrease from 2020, representing a contraction of 47,000 hectares. Opium poppy cultivation has been increasing steadily over the past two decades, with an average rise of 4,000 hectares each year since systematic monitoring began in 1994 – albeit with strong yearly fluctuations. The 2021 decrease in cultivation was offset by an increase in opium yield per hectare. Estimated opium production in 2021 was 6,800 tons, or 8 per cent more than in 2020, meaning production has exceeded 6,000 tons for an unprecedented fifth consecutive year. This amount of opium could be converted into some 270 to 320 tons of pure heroin."²⁷

59. UNODC and Member States also highlighted the significant growth in methamphetamine manufacture and seizures. UNODC analysis of seizures between 2014 and 2021 indicates that Afghan traffickers captured an increasing share of the methamphetamine market. "In 2020, methamphetamine seizures made up a notable share of the total weight of seized drugs in many provinces."²⁸

60. It is important to note that the data on which the most recent UNODC reporting is based was collected primarily prior to the Taliban takeover of Afghanistan. Discussions with UNODC and other agencies suggest there is currently no data related to the interdiction or cultivation of narcotics being systematically collected by United Nations authorities, with the exception of satellite imagery. The Monitoring Team will continue to seek information from all available sources regarding the status of opium cultivation and related drug activities.

61. According to UNODC, airport interdiction units operating at the international airports (in Kabul, Mazar-e-Sharif, Kandahar and Herat) conducted a total of 99 operations from January to mid-August 2021, targeting swallowers and others seeking to traffic drugs to international destinations. Their operations led to 134 arrests and the seizure of 141 kilograms of heroin, 10 kilograms of methamphetamines, 5 kilograms of hashish and 520 grams of opium. Officials from the de facto authority reported to the United Nations that they have resumed the activities of the airport interdiction units, although no data has been shared regarding interdictions. UNODC officials confirmed that X-ray equipment previously used by the interdiction teams remains at the airport and appears to be operational.

62. On 3 April 2022, Taliban supreme leader Hibatullah published a decree banning the cultivation, use and trafficking of narcotics, including the farming of opium poppy. The decree stated that such crops would be destroyed and violators dealt with in accordance with sharia. Member States report that it is too soon to know whether and how the ban will be implemented. According to United Nations sources, the farm-gate price of opium fell in August after the Taliban returned to power. Prices rose sharply immediately following the decree. The Monitoring Team understands that in instances in which the Taliban have interdicted narcotics traffickers, the traffickers were asked to produce evidence that they had paid taxes on the drugs.

²⁶ UNODC, "Drug situation in Afghanistan 2021: latest findings and emerging threats", November 2021. Available at https://www.unodc.org/documents/data-and-analysis/Afghanistan/Afghanistan_brief_Nov_2021.pdf

²⁷ Ibid. p. 9.

²⁸ Ibid. p. 11.

63. Officials from the de facto authority informed United Nations officials that they do not plan to destroy the current opium crop.²⁹ Rather, the harvest season will be allowed to continue, with farmers allowed approximately a two-month grace period to complete and sell their harvest. The increase in the cost of opium following the announcement of the ban (sources vary, but report a four- to seven-fold increase) will allow farmers to sell their crop at an elevated price, thereby benefiting farmers in the short term and providing financial support when the cultivation ban is fully implemented. Responsibility for the implementation of the ban is expected to fall upon the de facto authority's Ministry of Interior.

64. There is also reporting of unevenness in Taliban plans to implement the ban, focusing on producers from Afghan minorities in northern provinces rather than on the main producers in their southern heartlands. One Member State reported that, between August and November 2021, seizures of drugs transiting Afghanistan via the northern route increased significantly. There are media reports that the Taliban closed the Baramcha drug market in Helmand Province in December. Monitoring Team interlocutors were unable to confirm the closure of that market.

65. Member States reported that interdictions of Afghan-origin drugs have increased significantly in the second half of 2021, suggesting less effective counter-narcotics efforts within Afghanistan or heightened activity in anticipation of a ban. Three tons of Afghan-origin heroin were seized in India in September 2021. One Member State reported that smuggling via the Islamic Republic of Iran to Turkey and Europe has increased by up to 50 per cent since the Taliban assumed power.

III. Da'esh in Afghanistan

66. The Kabul airport attack of 26 August is reported to have elevated ISIL-K (QDe.161) to be the most prominent Da'esh affiliate (see [S/2022/83](#), para. 60). In late 2021, Da'esh core made \$500,000 of new funding available to ISIL-K. Even so, an intense ISIL-K campaign against the Taliban during the early months of its rule faded by December. The decrease in ISIL-K operations may reflect an effective counter-Da'esh strategy by the Taliban or could be attributed to winter conditions in remote locations, which slowed operations. While it is still too early to draw conclusions, an uptick in attacks by ISIL-K against Taliban and soft targets may be expected to set the tone for a new fighting season. Conversely, failure by ISIL-K to challenge the Taliban may indicate that it is weaker than assessed and unable to regain territory or contest the Taliban militarily.

67. While successful operations by Taliban forces may have continued to limit the ISIL-K operational tempo and territorial ambitions in the first quarter of 2022, ISIL-K recruitment has shown an upward trend, fuelled by prison releases, tensions within the Taliban and ISIL-K financial resources. Though there have been no reports of Taliban commanders from minority communities changing allegiance to ISIL-K, there have been reports of Tajik and Uzbek defections in the north. While the Taliban aspires to increase the size of its armed forces, it is struggling for funds, making it likely that some defections are financially motivated.

68. Sanaullah Ghafari (alias Shahab al-Muhajir) (QDi.431) remains the leader of ISIL-K. He is assessed to be in eastern Afghanistan, possibly Kunar, Nangarhar or Nuristan. Former leader Abu Omar al-Khorasani was killed by the Taliban in August, shortly after it took control of the prison where he was held in Kabul. Former leader

²⁹ The timing of the opium poppy harvest varies according to region, starting in late April in the south (including Kandahar and Helmand Provinces) and June or July in the colder provinces in northern Afghanistan.

Aslam Farooqi was freed from another prison by the Taliban. Several Member States reported that he was killed in January.

69. Ghafari is regarded as an effective leader in firm control, largely owing to the Kabul airport attack and several subsequent attacks. Other leadership figures are reported by one Member State to include Mawlawi Rajab Salahuddin (alias Mawlawi Hanas) as deputy, Sultan Aziz Azzam (spokesperson), Abu Mohsin (head of finance), Qari Shahadat (head of training), Qari Saleh (head of intelligence) and Qari Fateh (head of military operations). Member States noted that a lack of propaganda from ISIL-K has led to less clarity regarding the group's wider leadership.³⁰

70. Da'esh core's interests in Afghanistan and South Asia are represented by the Al-Siddiq Office of the General Directorate of Provinces, which is co-located with ISIL-K. The leader of the Al-Siddiq Office is Sheikh Tamim al-Kurdi, who has a small number of cohorts and is reported to work cordially with Ghafari.

71. Member State estimates of ISIL-K strength range between 1,500 and 4,000 fighters, concentrated in remote areas of Kunar, Nangarhar and possibly Nuristan Province. Smaller covert cells are thought to be present in the northern provinces of Badakhshan, Faryab, Jowzjan, Kunduz and Takhar. Geographical distance and ethnic differences (Afghan and Pakistani Pashtuns in the east and ethnic Tajik and Uzbeks in the north) may mean that various ISIL-K presences around Afghanistan struggle to coordinate with each other, as has been the case historically.³¹

72. ISIL-K numbers were reinforced by the freeing of inmates from prisons around Afghanistan in the Taliban's push to take Kabul. No accurate figures are available for the numbers of ISIL-K incarcerated before the mass releases or for those freed by the Taliban. While some reporting has referred to between 500 and 1,000 released, many are believed to have returned home, leaving the actual number of those who rejoined ISIL-K closer to several hundred.³² Additional recruitment has come from Taliban defections and others disillusioned by the group's engagement with the international community, by its inability to pay salaries, by its engagement with minority communities or, conversely, by its excesses of Pashtun favouritism. Member States acknowledge that some former Afghan National Defence and Security Forces joined ISIL-K for protection from or revenge against the Taliban, but these numbers are assessed as low.

73. ISIL-K will need to supplement its funding from Da'esh core with new local revenue streams or donations from wealthy individuals to remain viable. In previous years, traditional sources of fundraising have been Salafi mosques and madrassas in the Afghan-Pakistan border area, where a majority of ISIL-K have their origins. These are reported to be currently under pressure from the Taliban to curtail contributions to ISIL-K.

74. To elicit funds, garner new recruits and be seen as a credible threat to the Taliban, ISIL-K may seek to control territory that includes Salafi communities, especially in eastern Afghanistan. Smaller Salafi communities also exist in the north and west, but not in the south. Taliban retaliation and crackdowns against Salafi communities risk pushing those communities more firmly into the ISIL-K camp, allowing the group potentially to re-establish a pseudo-"caliphate", even if only on a

³⁰ One of the few recent ISIL-K videos was released on 21 March 2022. In the video, 17 small groups of fighters are seen pledging *bayat* ("allegiance") to the new "caliph", Abu Ibrahim al-Hashimi al-Qurashi.

³¹ The ISIL-K presence in Jowzjan (2016–2018), led by Qari Hekmat, comprised ethnically Tajik and Uzbek ISIL-K fighters and operated independently from its eastern counterpart.

³² Several hundred were also thought to have been either recaptured or killed.

miniature scale. ISIL-K remains opposed to narcotics and cites this to present itself as ideologically purer than the Taliban.

75. ISIL-K propaganda was showcased in its inaugural (February 2022) magazine issue of “Voice of Khurasan”, released by the ISIL-K Al-Azaim Media Foundation. Dissemination of the magazine occurred through encrypted social media platforms, including RocketChat and Telegram. Some interlocutors observed a shift in ISIL-K propaganda over the previous 12 months, gravitating away from attack claims to more theological themes more akin to Al-Qaida propaganda.

76. One Member State reported that the Taliban consider the National Resistance Front to be a greater threat than ISIL-K, but that analysis may be shifting. Some Taliban are starting to see the National Resistance Front challenge fading while recognizing ISIL-K as a more long-term and serious threat. Currently, the main objective of ISIL-K remains to challenge the Taliban by waging a war that fits into the broader Da’esh concept of “global jihad”. Based on the experience of the past six months, the short-term focus of ISIL-K is expected to remain on attacks on soft targets such as Shia Hazara mosques and minority groups while simultaneously attempting to continue new recruitment efforts.

77. While the Taliban is strong enough to impose itself in most of the country, it cannot dominate it completely. ISIL-K is counting on being able to withstand the Taliban campaign against it so that it can remain rooted in Afghan soil. If ISIL-K fighters are able to control small pockets of land, for example, in remote valleys of Kunar or Nangarhar, the Taliban may struggle to dislodge them. Unlike the previous Afghan authorities with their NATO allies, the Taliban has no practical aerial capability and cannot provide air cover for ground operations against ISIL-K.

78. Despite the clear strategic rivalry between the Taliban and ISIL-K, Member States cautioned that there might be local-level, pragmatic, transactional dealings between members of the two groups. The Taliban might not expend effort preventing attacks that do not target them, particularly if they advance Taliban interests. Attacks on Shia Hazara do not offend the Taliban and may be exploited by them as proof they are needed for counter-terrorism and that they, in turn, need international assistance for this.

79. The larger strategic direction of ISIL-K – whether they mean to focus on Afghanistan or prioritize the revival of an external operational capability – is unclear. Regardless of ISIL-K (and Al-Qaida) intent, it will take time to achieve such a capability. Member States expect no attacks directed from Afghanistan until 2023 at the earliest, although cross-border attacks remain a possibility.

IV. Foreign terrorist fighters in Afghanistan

80. The Taliban victory in Afghanistan has inspired terrorists around the world, although the relocation of foreign terrorist fighters to Afghanistan has not materialized in significant numbers. The Taliban have continued to insist publicly that there are no foreign terrorist fighters in Afghanistan, even though Member States are clear that many fought alongside the Taliban in 2021. Central Asian embassies based in Afghanistan reported with concern the appearance of several leaders of foreign terrorist groups apparently moving freely around Kabul from August onwards.

81. There are reports that the Taliban have forced some foreign terrorist fighters to disarm or have relocated others away from the capital so that they remain inconspicuous. Foreign terrorist fighters are viewed by the Taliban primarily as “brothers in faith” and not mercenaries, as they do not receive significant financial benefits from the Taliban. With the responsibility for national identity documents

residing with the Ministry of Interior and Ministry for Refugee Affairs, both administered by the Haqqani Network, Member States are concerned that Afghan citizenship is again being granted to foreign terrorist fighters.

82. TTP (QDe.132) constitutes the largest component of foreign terrorist fighters in Afghanistan, with their number estimated to be several thousand. Other groups include the Eastern Turkistan Islamic Movement (ETIM) (QDe.088), Islamic Movement of Uzbekistan (QDe.010), Jaish-i-Mohammed (JiM) (QDe.019), Jamaat Ansarullah (not listed) and Lashkar-e-Tayyiba (LeT) (QDe.118), with each numbering in the few hundreds.

83. TTP has arguably benefitted the most of all the foreign extremist groups in Afghanistan from the Taliban takeover. It has conducted numerous attacks and operations in Pakistan. TTP also continues to exist as a stand-alone force, rather than feeling pressure to merge its fighters into Afghan Taliban units, as is the prospect for most foreign terrorist fighters. The group is estimated to consist of 3,000 to 4,000 armed fighters located along the east and south-east Afghanistan-Pakistan border areas.

84. TTP is led by Mufti Noor Wali Mehsud (QDi.427) and supported by three deputies, Mawlawi Faqir Mohammad, Mufti Hazrat Deroji (alias Amjad) and Omar Khalid Khurasani (alias Abdul Wali Rakhib). The TTP leadership council sits above two regional committees (northern and southern) that cover seven separate zones of operation. The main body of TTP also includes 17 former splinter groups that rejoined the main TTP body in the period from 2020 to 2021, including Jamaat ul-Ahrar (JuA) (QDe.152).

85. On 30 March 2022, TTP announced it would launch a spring offensive against Pakistani security forces.³³ The group is focused on a long-term campaign against the Pakistani State, suggesting that ceasefire deals have a limited chance of success. It remains in the interest of TTP to adhere to a hardline position as a means of maintaining unity.

86. According to several Member States, following the Taliban takeover, some members of ETIM (QDe.088) were relocated from Badakhshan to provinces further from the Chinese border as part of the Taliban's efforts both to protect and restrain the group. One Member State asserted that the group identifies itself as the Turkestan Islamic Party (TIP). Assessments of the group's size range from a low of several dozen fighters, according to one Member State, to as many as 1,000 members, according to other Member States.

87. Several Member States reported that ETIM/TIP remains active and operating in Afghanistan. One Member State assesses that ETIM/TIP has expanded its operational space in Afghanistan, cultivating relations with local commanders to operate locally. Several Member States reported some ETIM/TIP members have fraudulently obtained local identity documents by fabricating Afghan identities. The group is seeking to further entrench its presence in the country by both organizing marriages to local women and facilitating the relocation of Uighur women to Afghanistan. They are also reported to operate schools that promote extremism. The group reportedly continues to disseminate propaganda online promoting violent extremism and to train fighters for the goal of establishing an "East Turkestan state" through "armed jihad". The October 2021 attack on a mosque in Kunduz was claimed by ISIL-K, who stated that the attacker was an ethnic Uighur. This suggests that some Uighurs have joined part of ISIL-K. According to one Member State, approximately 40 to 50 Uighurs are

³³ The announcement was widely welcomed by the Afghan Taliban on social media.

affiliated with ISIL-K in Nuristan Province, Afghanistan. The group also collaborates with TTP.

88. Jamaat Ansarullah (not listed) is closely associated with Al-Qaida and, during 2021, fought alongside Taliban forces in Badakhshan. Amid worsening bilateral relations between Tajikistan and the Taliban in autumn 2021, Ansarullah fighters were deployed alongside Taliban red units along the Tajik border in Badakhshan, Kunduz and Takhar Provinces. The group is believed to have approximately 300 fighters, consisting mainly of Tajik nationals, with some ethnic Tajiks from Afghanistan. Ansarullah has a presence in Jurm, Registan and Warduj districts of Badakhshan and in Chapa Dara and Dasht-i-Archi districts of Kunduz. Ansarullah is led by Sajod, the son of the former leader, Damullo Amriddin. Davlatov Asliddin (alias Ibrahim) acts as deputy, Kholbekov Shakarbek Alibekovich (alias Abu Jafar) as a military commander, Sajid Tajiki as an operational commander and Haji Abdullo as the group financier.

89. Jaish-i-Mohammed (JiM) (QDe.019) is a Deobandi group that is ideologically closer to the Taliban. The leader of the group is Masood Azhar (QDi.422), and Qari Ramazan is the newly appointed head of JiM in Afghanistan. According to one Member State, JiM maintains eight training camps in Nangarhar, three of which are directly under Taliban control. LeT (QDe.118) is described in previous Monitoring Team reports as having provided finance and training expertise to Taliban operations.³⁴ Within Afghanistan, according to one Member State, it is led by Mawlawi Yousuf. In October 2021, according to one Member State, another LeT leader, Mawlawi Assadullah, met with Taliban Deputy Interior Minister Noor Jalil.³⁵ The same Member State reported that in January 2022, a Taliban delegation visited a training camp used by LeT in the Haska Mena district of Nangarhar. The group was said to maintain three camps in Kunar and Nangarhar. Previous LeT members have included Aslam Farooqi and Ejaz Ahmad Ahangar (a.k.a. Abu Usman al-Kashmiri), both of whom joined ISIL-K. According to another Member State, there is no evidence of the presence of JiM and LeT in the region as a consequence of effective security operations targeting them.

V. Sanctions implementation

A. Travel ban

90. The Security Council Committee established pursuant to resolution 1988 (2011) decided on 19 March 2022 to update the exemption to the travel ban imposed the Security Council in paragraph 1 (b) of its resolution 2255 (2015) by extending the travel ban exemption to two additional individuals and removing the exemption from one of the 14 listed Taliban who were previously subject to the exemption. The travel ban exemption currently applies to 15 listed individuals for a further 90-day period beginning on 21 March 2022 and ending on 20 June 2022.³⁶ The exemption is for travel to an unspecified range of destinations for the purpose of peace and stability discussions.

91. The Monitoring Team recommends that the Committee write to Member States recalling their obligations, should they host Taliban delegations, to implement the travel ban as described in Security Council resolution 2255 (2015) and to comply with

³⁴ For previous Monitoring Team reporting on Jaish-i-Mohammed and Lashkar-e-Tayyiba, see S/2019/481, para. 70, and S/2020/415, paras. 79 and 81.

³⁵ Mawlawi Noor Jalil is the cousin of Najibullah Haqqani Hidayatullah (TAi.071).

³⁶ Exemptions in effect are available at: <https://www.un.org/securitycouncil/sanctions/1988/exemptions/travel-exemptions-in-effect>.

the exemption procedures and the Committee's reporting requirements regarding travel of sanctioned individuals.

B. Asset freeze

92. Under the sanctions measures under resolution [1988 \(2011\)](#), 135 individuals and 5 entities are subject to mandatory freezing of assets and other economic resources. The Monitoring Team is aware of no current exemptions to the asset-freezing measures that have been reported to the Committee by Member States. The Taliban's return to power has raised questions regarding how asset-freezing measures, including against members of the de facto authority, would be implemented and how the implementation of such sanctions could potentially hinder the delivery of humanitarian assistance.

93. The Monitoring Team has made clear in discussions with Member States that there are no United Nations sanctions targeting the Taliban as an entity. As noted in paragraph 8 above, there are currently 41 members of the de facto authority who are also listed under the Committee's sanctions. In its resolution [2611 \(2021\)](#), the Security Council reaffirmed the continuation of the sanctions regime under resolution [1988 \(2011\)](#).

94. By its resolution [2615 \(2021\)](#), the Security Council decided that humanitarian assistance and other activities supporting basic human needs in Afghanistan were "not a violation of paragraph 1 (a) of resolution [2255 \(2015\)](#), and that the processing and payment of funds, other financial assets or economic resources, and the provision of goods and services necessary to ensure the timely delivery of such assistance or to support such activities are permitted". In the resolution, the Council encourages providers of humanitarian aid to "use reasonable efforts to minimize the accrual of any benefits, whether as a result of direct provision or diversion, to individuals or entities designated on the 1988 Sanctions List". The Monitoring Team will continue to seek information from Member States and other bodies regarding the effectiveness of sanctions implementation under sanctions under resolution [1988 \(2011\)](#) measures.

C. Arms embargo

95. Member States have expressed concern that weapons and ammunition supplied to the former Afghan Government by the United States may find their way out of Afghanistan and into the hands of non-state actors, though there has been no evidence of this so far. Small arms are believed to have moved inside and outside Afghanistan and may have found their way to foreign terrorist groups.

VI. Work of the Monitoring Team

A. Evidence base

96. The Monitoring Team was unable to visit Afghanistan during the period under review, and this is the first of its reports not informed by any Afghan official briefing. The Team relied on consultations with Member States. The Team continues to engage with international and regional organizations to supplement its work on matters relating to countering narcotics, including UNODC and the Central Asian Regional Information and Coordination Centre, as well as with private sector financial institutions. Close and frequent contact continues with UNAMA, which remains a crucial enabler for the Monitoring Team's work on matters relating to the sanctions

under resolution [1988 \(2011\)](#). The Team remains appreciative of the excellent cooperation with UNAMA and UNODC.

B. Contributing to the public debate

97. The Monitoring Team welcomes feedback on the analysis and suggestions contained in the present report, which can be sent by email (1988mt@un.org).

Annex

**Individuals in the de facto administration subject to sanctions
imposed by the Security Council Committee established pursuant
to resolution 1988 (2011)**

<i>Name</i>	<i>Permanent reference number</i>	<i>Current position</i>	<i>Position when listed (in most cases 2001)</i>	<i>Travel ban exemption</i>
Mullah Mishir Hasan Akhund, listed as Mohammad Hassan Akhund	TAi.002	Prime Minister	(a) First Deputy, Council of Ministers; (b) Minister for Foreign Affairs (c) Governor of Kandahar	No
Abdul Kabir Zadran, listed as Abdul Kabir Mohammad Jan	TAi.003	Deputy Prime Minister (Political)	(a) Second Deputy, Economic Affairs, Council of Ministers; (b) Governor of Nangarhar Province; (c) head of eastern zone	Yes
Mullah Abdul Latif Mansur	TAi.007	Minister of Water and Energy	Minister of Agriculture	Yes
Mawlawi Atiqullah Azizi, listed as Attiqullah Akhund	TAi.009	Deputy Minister of Information and Culture (Finance & Tourism)	Deputy Minister of Agriculture	No
Haji Gul Muhammad, listed as Mohammad Naim Barich Khudaidad	TAi.013	Provincial Governor of Nangarhar Province	Deputy Minister of Civil Aviation	No
Mullah Muhammad Fazel Mazlum, listed as Fazl Mohammad Mazloom	TAi.023	First Deputy Minister of Defense	Deputy Chief of Army Staff	Yes
Mullah Abdul Ghani Baradar Abdul Ahmad Turk	TAi.024	First Deputy Prime Minister	Deputy Minister of Defence	Yes
Mullah Amir Khan Muttaqi, listed as Amir Khan Motaqi	TAi.026	Minister of Foreign Affairs	(a) Minister of Education; (b) Taliban representative in United Nations-led talks	Yes
Mawlawi Abdul Salam Hanafi Ali Mardan Qul	TAi.027	Second Deputy Prime Minister	Deputy Minister of Education	Yes
Mawlawi Sayyid Ahmad Shahidkhel, listed as Said Ahmad Shahidkhel	TAi.028	Deputy Minister of Education	Deputy Minister of Education	Yes
Mawlawi Arefullah Aref Ghazi Mohammad	TAi.030	Deputy Minister for Water and Energy	(a) Deputy Minister of Finance; (b) Governor of Ghazni Province; (c) Governor of Paktia	No

<i>Name</i>	<i>Permanent reference number</i>	<i>Current position</i>	<i>Position when listed (in most cases 2001)</i>	<i>Travel ban exemption</i>
Mawlawi Abdul Rahman Zahed	TAi.033	Commercial Director Da Afghanistan Brezhna Shirkat (National Electricity Company)	Deputy Minister of Foreign Affairs	No
Mawlawi Abdul Baqi Basir Awal Shah	TAi.038	Minister of Higher Education	(a) Governor of Khost and Paktika; (b) Vice-Minister of Information and Culture; (c) Consular Department, Ministry for Foreign Affairs	Yes
Hajji Ibrahim Haqqani, listed as Mohammad Ibrahim Omari	TAi.042	Political Mediator travelling through Afghanistan	Deputy Minister of Frontier Affairs	No
Qari Din Mohammad Hanif	TAi.043	Minister of Economy	(a) Minister of Planning; (b) Minister of Higher Education	Yes
Mawlawi Hamdullah Nomani	TAi.044	Minister of Urban Development and Lands	Minister of Higher Education; Kabul Mayor (1996–2001)	No
Mullah Qudratullah Jamal	TAi.047	Deputy Minister of Industry and Commerce	Minister of Information	No
Mullah Nooruddin Turabi Muhammad Qasim	TAi.058	Deputy of Afghan Red Crescent Society & former Prisons Director	Minister of Justice	No
Mullah Mohammad Essa Akhund	TAi.060	Director of Afghan Brezhna Shirkat (National Electricity Company)	Minister of Water, Sanitation and Electricity	No
Mullah Mohammad Abbas Akhund	TAi.066	Minister of Disaster Relief	Minister of Public Health	No
Mawlawi Sher Mohammad Abbas Stanekzai Padshah Khan	TAi.067	First Deputy Minister of Foreign Affairs	(a) Deputy Minister of Public Health; (b) Deputy Minister for Foreign Affairs	Yes
Mawlawi Najibullah Haqqani Hidayatullah	TAi.071	Minister of Telecommunication	Deputy Minister of Finance	No
Mawlawi Mohammad Salim Haqqani	TAi.079	Legal Advisor for Ministry of Interior	Deputy Minister of Preventing Vice and Propagating Virtue	No
Mawlawi Sayed Esmatullah Asem	TAi.080	Deputy Mayor of Kabul	Secretary-General of the Afghan Red Crescent Society	No
Mawlawi Abdul-Haq Wassiq	TAi.082	Director-General of Intelligence	Deputy Minister of Security (Intelligence)	Yes

<i>Name</i>	<i>Permanent reference number</i>	<i>Current position</i>	<i>Position when listed (in most cases 2001)</i>	<i>Travel ban exemption</i>
Mullah Sa'aduddin Sa'id, listed as Saduddin Sayyed	TAi.087	Deputy Minister of Information and Culture (Culture and Art)	(a) Vice-Minister of Work and Social Affairs; (b) Mayor of Kabul City	No
Mawlawi Abdul Jabbar Omari	TAi.088	Deputy Minister Public Works (Maintenance of Roads)	Deputy Minister of Frontier Affairs	No
Mullah Nurullah Nuri	TAi.089	Minister of Borders and Tribal Affairs	(a) Governor of Balkh Province; (b) head of northern zone	Yes
Mulla Khairullah Khairkhwah	TAi.093	Minister for Information and Culture	(a) Governor of Herat Province; (b) spokesperson of the Taliban regime; (c) Governor of Kabul; (d) Minister of Internal Affairs	Yes
Mullah Wali Jan Hamza, listed as Walijan	TAi.095	Chief of Police Kabul Province	Governor of Jowzjan Province	No
Mawlawi Mohammed Eshaq Akhunzada	TAi.101	Governor of Ghazni Province	Governor of Laghman Province	No
Mawlawi Shamsuddin Shari'ati listed as Shamsuddin, a.k.a. Pahlawan Shamsuddin	TAi.103	Attorney General	Governor of Maidan Wardak Province	No
Mawlawi Ahmad Taha Khalid, Abdul Qadir	TAi.105	Deputy Minister for Borders and Tribal Affairs (Political & Border Investigations)	Governor of Paktia Province	No
Mawlawi Noor Mohammad Saqib	TAi.110	Deputy Minister of Youth in Information and Culture	Chief Justice of Supreme Court	Yes
Mawlawi Shahabuddin Delawar	TAi.113	Minister of Mines and Petroleum	Deputy of High Court	Yes
Mullah Hamidullah Akhundzada, listed as Hamidullah Akhund Sher Mohammad	TAi.118	Minister of Civil Aviation and Transport	Head of Ariana Afghan Airlines	No
Mawlawi Abdul Qadir Ahmad, a.k.a. Mawlawi Abdul Qadir Haqqani, listed as Abdul Qadeer Basir Abdul Baseer, a.k.a. "Abdul Qadir Haqqani"	TAi.128	Deputy Governor of Da Afghanistan Bank	Military Attaché, Taliban Embassy, Islamabad	No
Khalifa Sirajuddin Haqqani, listed as Sirajuddin Jallaloudine Haqqani	TAi.144	Minister of Interior	Na'ib Amir (Deputy Commander) in 2007	No

<i>Name</i>	<i>Permanent reference number</i>	<i>Current position</i>	<i>Position when listed (in most cases 2001)</i>	<i>Travel ban exemption</i>
Mullah Hedayatullah Badri, listed as Gul Agha Ishakzai	TAi.147	Minister of Finance	n/a	No
Hajji Khalilurahman Haqqani, listed as Khalil Ahmed Haqqani	TAi.150	Minister of Refugees	n/a	No
Mawlawi Abdul Qaher Idris, a.k.a. Noor Ahmad Agha, listed as Hajji Ahmad Zia Agha	TAi.156	First Deputy Governor of Da Afghanistan Bank	n/a	No