



# Security Council

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## Letter dated 19 May 2020 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 eleventh report of the Analytical Support and Sanctions Monitoring Team, which was submitted to the Security Council Committee established pursuant to resolution 1988 (2011) in accordance with paragraph (a) of the annex to resolution 2501 (2019).

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

(Signed) Dian Triansyah **Djani**  
Chair

Security Council Committee established pursuant to  
resolution 1988 (2011)



**Letter dated 30 April 2020 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 Security Council resolution 2501 (2019), in which the Council requested 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 the resolution, including specific recommendations for improved implementation of the measures and possible new measures.

I therefore transmit to you the eleventh report of the Monitoring Team, pursuant to the above-mentioned request. The Monitoring Team notes that the original language of the report is English.

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

**Eleventh report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2501 (2019) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability and security of Afghanistan**

*Summary*

The key development since the previous report of the Analytical Support and Sanctions Monitoring Team (S/2019/481) has been the efforts made to establish a peace process, initially through talks between the Taliban and the United States of America, aimed at reaching an agreement to end the 18-year war.

Multiple rounds of talks held over the course of 16 months culminated in a signature ceremony with the United States Special Representative for Afghanistan Reconciliation, Zalmay Khalilzad, and Mullah Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024) on 29 February 2020 in Doha. The agreement provided for United States military drawdown in exchange for Taliban counter-terrorism measures, exchanges of prisoners between the Taliban and the Government of Afghanistan, removal of sanctions and the launch of intra-Afghan talks aimed at achieving a permanent ceasefire.

Early indications are that many, if not all, of these objectives will prove challenging. While the Taliban remain internally disciplined enough to be a formidable fighting force, there are divisions within the group, which make compromise with its adversaries difficult, and its messaging remains hard-line. The group also appears well prepared for the 2020 fighting season and raising the tempo of its attacks on Afghan government targets while trying to avoid provoking the United States. Differences in interpretation of the agreement could lead to periodic crises in its implementation. Hard-line Taliban believe that they can and will still achieve their aims by force.

The Taliban's ongoing profiting from narcotics is not addressed in the agreement but will be a challenge under any future governance arrangements in Afghanistan. The scale of the problem remains huge and has been further complicated by a boom in methamphetamine production and trafficking.

The senior leadership of Al-Qaida (QDe.004) remains present in Afghanistan, as well as hundreds of armed operatives, Al-Qaida in the Indian Subcontinent, and groups of foreign terrorist fighters aligned with the Taliban. A number of significant Al-Qaida figures were killed in Afghanistan during the reporting period. Relations between the Taliban, especially the Haqqani Network (TAe.012), and Al-Qaida remain close, based on friendship, a history of shared struggle, ideological sympathy and intermarriage. The Taliban regularly consulted with Al-Qaida during negotiations with the United States and offered guarantees that it would honour their historical ties. Al-Qaida has reacted positively to the agreement, with statements from its acolytes celebrating it as a victory for the Taliban's cause and thus for global militancy. The challenge will be to secure the counter-terrorism gains to which the Taliban have committed, which will require them to suppress any international threat emanating from Al-Qaida in Afghanistan.

Islamic State in Iraq and the Levant-Khorasan (ISIL-K) (QDe.161) suffered severe setbacks during the reporting period, being nearly eradicated from its main Afghan base in Nangarhar Province in November 2019 and then incurring further losses in its new refuge in neighbouring Kunar in early 2020. Taliban forces played a significant part in inflicting those defeats, as did the Afghan National Defence and

Security Forces and their international allies. The Monitoring Team now estimates that ISIL-K numbers are as low as 2,200 in Afghanistan. It remains capable of mounting attacks in various parts of the country, including Kabul, but some of those claimed may have arisen wholly or partly from a tactical accommodation with the Haqqani Network. The main risk of ISIL-K resurgence in the context of the Afghan peace process may lie in its ability to present itself as the only defiant terror group in the country and attract new recruits and funding accordingly. In addition to their handling of any threat posed by Al-Qaida, the Taliban's credibility as a counter-terrorism partner for the international community will rest on their success in countering the threat from ISIL-K. The number of foreign terrorist fighters in search of a purpose and livelihood in Afghanistan, including up to 6,500 Pakistanis, will render this a complex challenge, which will require careful monitoring.

The Security Council Committee established pursuant to resolution [1988 \(2011\)](#) and the Monitoring Team seek to support the peace process in Afghanistan, including by facilitating travel ban exemptions for Taliban negotiators. This work will likely grow more intensive and important following the agreement, especially as the sanctions regime itself becomes a matter of negotiation.

## Contents

	<i>Page</i>
I. Peace process . . . . .	6
II. Status of the Taliban . . . . .	8
A. Taliban structure . . . . .	8
B. Taliban leadership . . . . .	8
C. Expectations for the 2020 fighting season . . . . .	10
D. Taliban and Al-Qaida . . . . .	11
E. Taliban finances and connections to criminal activity . . . . .	14
III. Islamic State in Iraq and the Levant in Afghanistan . . . . .	16
IV. Foreign terrorist fighters in Afghanistan . . . . .	19
V. Sanctions implementation . . . . .	22
A. Travel ban . . . . .	22
B. Asset freeze . . . . .	22
C. Arms embargo . . . . .	23
VI. Work of the Monitoring Team . . . . .	23
A. Cooperation with Member States and non-official interlocutors . . . . .	23
B. Cooperation with regional organizations . . . . .	23
C. Cooperation with other United Nations bodies . . . . .	23
D. Cooperation between the Security Council and the International Criminal Police Organization . . . . .	24
E. Contributing to the public debate . . . . .	24
Annex	
Structure of the Taliban . . . . .	25

## I. Peace process

1. The present report does not seek to give a blow-by-blow account of peace talks between the United States of America and the Taliban since late 2018, which are a matter of public record, but does highlight key developments.

2. On 21 November 2019, 10 Afghan National Defence and Security Forces personnel, some of whom had been held by the Taliban for up to two years, were released in exchange for three Haqqani Network prisoners held by the Government of Afghanistan. The Taliban, as a goodwill gesture, also released two Western hostages.<sup>1</sup> The released Haqqani Network prisoners were Haji Malik Khan (not listed),<sup>2</sup> Hafiz Abdul Rashid Omari (not listed)<sup>3</sup> and Anas Haqqani (not listed), the brother of Taliban deputy, Sirajuddin Jallaloudine Haqqani (TAi.144). Soon after his release, Anas Haqqani, whom the Taliban had always denied was a member of the group, arrived in Doha on 19 November and joined the Taliban Political Commission there.

3. That prisoner exchange was followed by a resumption of talks in Doha on 6 December, which was followed by another pause after a Taliban attack against the American base at Bagram Airfield.<sup>4</sup> The Monitoring Team received information that the attack was carried out by Al-Qaida operatives, concerned that the prospective agreement called for the Taliban to break ties with Al-Qaida and foreign fighters.

4. Later in December, fearing another breakdown in discussions with the United States, the Taliban's Political Office formed a delegation, led by Mawlawi Shahabuddin Delawar (TAi.113), to consult with the Quetta Shura<sup>5</sup> on a reduction in violence.<sup>6</sup> Despite numerous calls for a ceasefire to be placed into effect, the Taliban refused, fearing a loss of control over the rank and file of the movement.<sup>7</sup> The Taliban Military Commission was reported to have sought assurances from the Quetta Shura that they could continue to fight regardless of any agreement.

5. Talks continued in Doha in January 2020 with the focus no longer on a ceasefire but on securing an agreement that would be supported by a reduction in violence over a period that was eventually agreed to last one week. The two parties signed the agreement in Doha at the end of February after a seven-day period in which violence levels significantly dropped in all Afghanistan provinces.

6. The agreement provided for several key actionable points:

(a) A two-phased conditional reduction in United States and North Atlantic Treaty Organization (NATO) troops within 135 days, followed by a drawdown of all

<sup>1</sup> United States national Kevin King and Australian national Timothy Weeks were professors at the American University of Afghanistan.

<sup>2</sup> Haji Malik Khan is the uncle of Sirajuddin Jallaloudine Haqqani (TAi.144) and plays a role in the Haqqani Network's finances.

<sup>3</sup> Hafiz Rashid Omari, previously a Haqqani Network commander in Khost Province and brother of Mohammad Nabi Omari; the latter was held by the United States at the Guantanamo Bay detention camp for 12 years before being released in 2014 and joining the Taliban's Political Office.

<sup>4</sup> The attack was focused on the site of the former Korean Hospital, so-called as it was a functioning hospital left by the Korean Provincial Reconstruction Team.

<sup>5</sup> The Quetta Shura is not a geographical term, but an analytical concept describing the most senior group of Taliban leaders.

<sup>6</sup> The delegation is reported to have also consisted of Mullah Fazl Mohammad Mazloom (TAi.023), Qari Din Mohammad Hanif (TAi.043) and Syed Rasool Haleem (not listed).

<sup>7</sup> Taliban spokesperson, Zabihullah Mujahid, "The reality of the situation is that the Islamic Emirate has no intention of declaring a ceasefire". See Taliban official website, <http://alemarahenglish.com/?p=31034>.

foreign troop presence within 14 months of the agreement being signed, which is conditioned upon Taliban compliance with its commitments;

(b) Counter-terrorism measures to be undertaken by the Taliban;

(c) The release of up to 5,000 Taliban and up to 1,000 government prisoners (initially to be undertaken by the start of intra-Afghan talks on 10 March);

(d) Upon the start of the intra-Afghan negotiations, engagement with the Security Council on the potential removal of the Taliban from United Nations sanctions lists by 29 May 2020 and from United States sanctions lists by 27 August 2020;

(e) A permanent ceasefire and political road map to be on the agenda of intra-Afghan negotiations.

7. The pace of United States withdrawal was to coincide with Taliban compliance in continuing the reductions in violence and ensuring that Afghanistan no longer serves as a base for international terrorists. The agreement also included separate confidential implementing arrangements understood to outline future United States counter-terrorism commitments in Afghanistan.

8. A key Taliban member of the Political Office in Doha, Sher Mohammad Abbas Stanekzai Padshah Khan (TAI.067), explained to the media on 29 February that, as from the end of March, the war between the Taliban and the United States would cease. There was no mention of the Taliban war against Afghan Forces or the Government of Afghanistan. This message from the Taliban leadership was echoed by Taliban commanders in the field who informed civilian populations that, following the “victory of the Islamic Emirate”, the “Afghan Government would be toppled within three months”.<sup>8</sup> Hopes for a continuation of the reduction in violence were dampened shortly after the signing ceremony as Taliban forces increased attacks against Afghan Forces countrywide.

9. Differences in interpretation of the agreement will be difficult to resolve. Afghan government interlocutors informed the Monitoring Team that the provision for the release of up to 5,000 Taliban prisoners came as a surprise and that the sudden release of so many prisoners would be a complicated exercise. Many officials were especially reluctant to free Taliban prisoners who had participated in high-profile attacks, fearing that they would simply return to the battlefield as soon as they were released. Since the end of February, an increase in abductions of government officials and civilians has been noted, suggesting that the Taliban did not actually hold 1,000 Afghan Forces prisoners but were seeking to boost prisoner numbers for the exchange. Local tribal elders negotiating for the release of those detained were informed by local Taliban that the abductions had been ordered by the Taliban Intelligence Commission and that the ability to release detainees was beyond the authority of local commanders.

10. The Taliban condition that all its members be removed from United Nations sanctions lists by 29 May was seen by Afghan officials as a gesture that should be carried forward only in stages, in return for proportionate concessions by the Taliban, in order to retain leverage to persuade them to negotiate.

11. Monitoring Team interlocutors report that there is little enthusiasm among the Taliban rank and file for continued conflict. But despite internal divisions along political-military, tribal and regional lines, all observers agree that any decision set out by the Taliban leadership relating to the agreement, or indeed to continued

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<sup>8</sup> Member State information.

fighting, will be generally implemented by Taliban commanders and fighters on the ground.

12. The Taliban remain confident that they can take power by force. The risk exists that they will continue to find reasons to delay intra-Afghan negotiations as international forces supporting the Government of Afghanistan continue to leave. Delaying tactics would include the argument that the authorities in Kabul are not abiding by the agreement regarding prisoner releases or refusing to acknowledge any negotiating team put forward by Kabul. The Taliban have already begun accusing the United States of bad faith when it provides close air support to Afghan Forces while under Taliban attack. Similarly, the delay in the formation of the Government in Kabul, after a prolonged election process, also presented a challenge for the implementation of the agreement. Despite the challenges, Member States continue to believe that a negotiated settlement is the only solution to the long-protracted conflict in Afghanistan.

## **II. Status of the Taliban**

### **A. Taliban structure**

13. The Taliban Leadership Council, commonly referred to as the Quetta Shura, has established a range of commissions and bodies that replicate the offices and duties of a normal governmental organization. This structure of the Taliban is commonly referred to as its shadow government. As an annex to the present report, the Monitoring Team has, in cooperation with Afghan government interlocutors and the United Nations Assistance Mission in Afghanistan (UNAMA), compiled a list of what it believes to be the current Taliban shadow government, from its central structure to its various commissions and organs, as well as shadow governors at the provincial level. In the annex, it is also indicated which Taliban (listed or otherwise) are assessed to have close connections with Al-Qaida. The Monitoring Team last included such an annex in its sixth report (S/2015/648).

### **B. Taliban leadership**

14. Since the previous report (S/2019/481), and as noted above, the Taliban leaders have steered the movement through negotiations with the United States to conclude an agreement. The process has increased their political leverage and access to some Member States and international media, while they were simultaneously carrying out increased levels of attacks.<sup>9</sup> Throughout, the Taliban have managed to stay unified, despite internal divergences of view.<sup>10</sup>

15. Some Monitoring Team interlocutors maintain that the great majority of Taliban will follow orders from their leadership relating to the recently signed agreement with the United States, whatever those orders or directives may be. The Taliban leadership proved capable of maintaining the discipline of their fighters during the reduction in violence period and is likely to maintain the same discipline during any ramping-up of fighting in 2020, while seeking to gain political leverage.

16. The Taliban reshuffled their shadow government structure over the winter in preparation for the 2020 fighting season. Taliban members gathered in February to discuss the reorganization of the shadow governance and military structure in the

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<sup>9</sup> UNAMA noted a 15 per cent increase in Taliban-initiated attacks over the previous year.

<sup>10</sup> One interlocutor described the current unity of the Taliban as “the result of cash payoffs and the threat of violence”.



eastern region. Key new appointments were made in the provinces of Khost, Kunar, Laghman, Logar, Wardak, Nangarhar, Nuristan and Paktiya, as well as for other provincial appointments in Badakhshan, Baghlan, Balkh, Bamyan, Kabul, Kapisa, Kunduz, Samangan and Takhar Provinces. Abdul Aziz Abbasin (TAi.155), a senior member of the Haqqani Network and brother of Taliban deputy, Sirajuddin Haqqani, ordered increased supplies of ammunition and explosive materials for Taliban forces in Ghazni, Wardak, Paktiya and Parwan Provinces.

17. One notable appointment in mid-February was the transfer of Mullah Abdul Rehman (not listed), better known by his alias of Pir Agha, from his position as shadow governor for Nangarhar to the role of shadow governor for Zabul. Agha leads the Taliban's rapid reaction forces (red units) and had been appointed shadow governor for Nangarhar to deal with the threat posed by Islamic State in Iraq and the Levant-Khorasan (ISIL-K). The previous shadow governor for Zabul, Mullah Mohammad Essa (not listed), has replaced Pir Agha in Nangarhar. The appointment of Pir Agha to Zabul would seem to be a signal of aggressive Taliban intent for the 2020 fighting season.

18. According to Member States, continued internal disagreements within the Taliban leadership grew more pronounced as a result of ongoing talks with the United States. However, the Taliban leadership has been able to maintain the unity and discipline of its rank and file. Several Taliban factions emerged in the aftermath of the announcement of the death of Mullah Mohammad Omar Ghulam Nabi (TAi.004), as previously reported by the Monitoring Team (see [S/2017/409](#), paras. 1–2 and [S/2018/466](#), paras. 2–5). Despite the public appearance of greater Taliban unity more recently, existing fault lines have deepened as a consequence of the negotiations with the United States and aspects of the agreement.

19. There are also reported divisions within the Taliban's Political Office, including among the delegation team between those aligned with Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024) and a more hard-line group close to Sher Mohammad Abbas Stanekzai. Those at the Political Office in Doha understood the need for the Taliban to interact with the international community and show moderation, while rank-and-file fighters were reported not to share that view. Consequently, interlocutors believed that the Taliban leadership had not fully disclosed the details of the agreement, particularly any commitment to cut ties with Al-Qaida and foreign terrorist fighters, for fear of a backlash – a matter that had surfaced repeatedly as a topic of acrimonious internal debate.

20. Al-Qaida has been operating covertly in Afghanistan while still maintaining close relations with the Taliban. Should conditions of the agreement with the United States become binding for the Taliban, it may prompt a split between pro- and anti-Al-Qaida camps. The Monitoring Team learned that at least one group of senior Taliban had already formed a new group in opposition to any possible peace agreement, purportedly known as Hizb-i Vilayat Islami<sup>11</sup> and composed mainly of dissident senior Taliban members residing outside Afghanistan. Other interlocutors believed that the successful implementation of the agreement could lead foreign terrorist fighters to give up fighting or relocate outside Afghanistan. Alternatively, should the peace process fail, there could be a surge in violence and chaos in Afghanistan.

21. Divisions within the Taliban's Political and Military Commissions after the death of Mullah Mohammad Omar also reflect older rivalries, for example, between the Alizai and Nurzai tribes. Long-standing Alizai military commanders in the field, Sadr Ibrahim (not listed) and Mullah Abdul Qayyum Zakir (not listed), lead a faction

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<sup>11</sup> Possibly translated as Islamic Governorate Party.

loyal to the deceased Mullah Akhtar Mohammad Mansour Shah Mohammed (TAi.011). Ibrahim and Zakir adopt a hard line, along with senior members of the Haqqani Network, who favour continued fighting. This group is set against a larger faction of Nurzai Taliban loyal to Haibatullah Akhundzada (not listed).

22. Interlocutors of the Monitoring Team, including reconciled Taliban, have reported that resentment exists among Taliban fighters towards the senior leadership who are considered to be out of touch with battlefield hardships. There is discontent with senior Taliban living comfortably abroad with their families. Some interlocutors assessed that a peace brokered by representatives from the Taliban's Political Office, who were considered aloof to the rest of the movement and thought to be "on salaries of \$10,000 monthly", might prove fragile; and that the dialogue would have been better approached by influential Taliban commanders on the ground, such as Ibrahim.

23. Interlocutors reported that some Taliban fighters had left the group after hearing accounts of the comfortable lifestyle of Taliban leaders living abroad. The reports were supposedly relayed by a local Taliban commander in Helmand Province, Mullah Abdul Bari (not listed), who had spent time with Mawlawi Sardar (not listed), the brother of prominent Quetta Shura member Mullah Amir Khan Motaqi (TAi.026). One source stated that, upon his return to Helmand, Mullah Bari had raised "the issue of the dire conditions in which Taliban fighters were residing compared with members of the Quetta Shura". The Taliban later claimed that Bari had maintained ties with the Government of Afghanistan, and he was summarily killed.

24. The Taliban leadership also incurred losses resulting from increased air strikes and night raids carried out by Afghan and United States forces. Taliban commanders that were successfully targeted in operations include Mullah Abdul Bari,<sup>12</sup> the shadow governor for Farah, killed together with Mullah Sadiq and Mawlawi Sayyed, in early August 2019, Haji Lala, the shadow governor for Logar Province, on 28 June, Abdul Ahad (aka Zulfiqar), the deputy shadow governor for Panjshir Province, on 3 August, Malawi Mohamadullah, the shadow district governor for Azra, Logar Province, on 17 August, Qari Fasehuddin, shadow governor for Badakhshan, in early September, Mawlawi Nooruddin, the shadow governor for Samangan Province, on 15 September, Zain-Alabidin, the shadow governor for Laghman, on 27 December and Wali Jan (aka Hamza), the shadow governor for Wardak, on 12 April 2020.<sup>13</sup>

25. Monitoring Team interlocutors also confirmed the killing of Mullah Nangalai (not listed) in a United States drone strike, along with 15 other Taliban from the Mullah Rasul splinter group, also known as the High Council of the Afghanistan Islamic Emirate. Mullah Nangalai had been fighting against mainstream Taliban forces under Mullah Abdul Samad (not listed) in the contested area of Zerkoh Valley of Shindand District, Herat Province, since late 2015.

### C. Expectations for the 2020 fighting season

26. The Taliban have issued no announcement of a spring offensive for 2020 yet, possibly indicating that the group wishes to display some moderation in the face of international and national pressure to reach a peace agreement with the Government of Afghanistan. It is possible that the decision has been affected by the current COVID-19 pandemic, whose eventual effects on military operations are not yet clear.

27. Information shared with the Monitoring Team during its visit to Afghanistan in March 2020 indicated that arrangements were being made by the Taliban for a

<sup>12</sup> It is a coincidence that this individual and the local Taliban commander in Helmand Province mentioned in paragraph 23 share the same name: they are different individuals.

<sup>13</sup> The individuals mentioned in the paragraph are not listed.

renewed spring offensive. Intercepts of Taliban communications indicated instructions for preparations of military operations, including logistical support and materiel resupply. These efforts were complemented with the Taliban's recent overhaul of much of the shadow government structure, which focused on appointments of hard-line commanders trusted by the senior leadership.

28. Estimates by Member States of the number of Taliban fighters range from 55,000 to 85,000. As previously reported by the Monitoring Team (see [S/2019/481](#), para. 15), Taliban facilitators and non-combatants could bring the total figure to 100,000. Based on information available to the Monitoring Team, it is clear that the Taliban are not struggling with respect to recruitment, funding, weapons or ammunition.

29. The Monitoring Team was informed that control of 50 to 60 per cent of Afghan territory was contested between the Taliban and government forces during the reporting period. There are 21 districts currently reported to be under full Taliban control, down from between 25 and 30 districts in the previous reporting period (see [S/2019/481](#), para. 16). The continued goal of the Taliban over consecutive fighting seasons to capture and hold a provincial capital remains difficult for the group given the continued presence of international military close air support. The sudden or unexpected withdrawal of such support would endanger several provinces and leave them susceptible to falling to the Taliban.

30. The United States and NATO have stated that they have no intention of ceasing to provide support to the Afghan National Defence and Security Forces and would continue to defend them should they come under attack. This may prove a point of contention on which the United States and the Taliban interpretations of the agreement differ. Should the Taliban choose to launch large offensive operations against the Afghan Forces, United States forces would respond accordingly. The commander of the United States forces and the NATO Resolute Support Mission has led a robust but adaptable application of military strength to facilitate the conditions under which the Taliban would negotiate, and interlocutors see this policy as unlikely to change. In the event of this scenario unfolding, the 2020 fighting season is expected to see a continuation of the dynamic military stalemate from 2019.

31. In the event of the launch of intra-Afghan talks between the Taliban and the Government of Afghanistan, it is likely that fighting will continue as both sides attempt to gain advantage on the battlefield and influence during negotiations. How the Taliban conduct operations in 2020 will be influenced by progress in the intra-Afghan dialogue and the level of continued United States military presence and reaction to Taliban attacks against Afghan military and government targets. Afghan and other interlocutors stressed the further need for close air support to expedite capacity-building of the Afghan Forces, particularly the emerging Afghan Air Force.

#### **D. Taliban and Al-Qaida**

32. The Monitoring Team has frequently highlighted the link between Al-Qaida and the Taliban in its reports, links that it assesses have remained strong since the removal of the Taliban regime 18 years ago and which have been continually reinforced by pledges of allegiance from Al-Qaida to the Taliban *Amir al-Mu'minin*, or "leader of the faithful". Information provided to the Monitoring Team since its previous report has indicated that Al-Qaida is quietly gaining strength in Afghanistan while continuing to operate with the Taliban under their protection.

33. Member States report that Al-Qaida and the Taliban held meetings over the course of 2019 and in early 2020 to discuss cooperation related to operational

planning, training and the provision by the Taliban of safe havens for Al-Qaida members inside Afghanistan. Al-Qaida is covertly active in 12 Afghan provinces: Badakhshan, Ghazni, Helmand, Khost, Kunar, Kunduz, Logar, Nangarhar, Nimruz, Nuristan, Paktiya and Zabul.<sup>14</sup> While it is difficult to be certain of the exact number of Al-Qaida fighters in Afghanistan, the Monitoring Team's estimate is between 400 and 600 armed operatives.<sup>15</sup>

34. Al-Qaida leadership detailed in meetings with the Taliban have included Ahmad al-Qatari (not listed), Sheikh Abdul Rahman (not listed),<sup>16</sup> Hassan Mesri (aka Abdul Rauf) (not listed) and Abu Osman (not listed), a Saudi Arabian member of Al-Qaida. The Monitoring Team was informed of six reported meetings between Al-Qaida and Taliban senior leadership held over the past 12 months. The most notable of these was a meeting in spring 2019 that took place in Sarwan Qal'ah District of Helmand Province, at which Sadr Ibrahim, Mullah Mohammadzai (not listed) and former adviser to Mullah Mohammad Omar, Gul Agha Ishakzai (TAi.147), reportedly met with Hamza Usama Muhammad bin Laden (QDi.421)<sup>17</sup> to reassure him personally that the Islamic Emirate would not break its historical ties with Al-Qaida for any price. In May 2019, Aiman Muhammed Rabi al-Zawahiri (QDi.006) released a video eulogy for Jalaluddin Haqqani (TAi.040), whose demise had been announced eight months prior. Al-Qaida had already released a statement on his death, but this was the first time that the Al-Qaida leader had made a personal reference to the senior Haqqani's death. In his eulogy, al-Zawahiri extended condolences to Haibatullah Akhundzada, "all officials and mujahideen of the Islamic Emirate and to the family of Sheikh Jalaluddin".<sup>18</sup>

35. According to interlocutors, al-Zawahiri met with members of the Haqqani Network in February 2020. Hafiz Azizuddin Haqqani (not listed) and Yahya Haqqani (TAi.169)<sup>19</sup> consulted al-Zawahiri over the agreement with the United States and the peace process. Yahya Haqqani has been the primary Haqqani Network focal point for liaison with Al-Qaida since mid-2009.

36. The presence in Afghanistan of Al-Qaida, particularly in the form of Al-Qaida in the Indian Subcontinent, was demonstrated most clearly on 22 September when a joint United States-Afghan operation targeted a suspected Taliban and Al-Qaida gathering in the Shabaroz area of Musa Qal'ah District, Helmand Province. It was later confirmed that the leader of Al-Qaida in the Indian Subcontinent, Asim Umar, had been killed in the attack, along with several foreign nationals, including the group's deputy, its "courier" to al-Zawahiri and several foreign female members. Umar and his followers were being sheltered by local Taliban forces, some of whom had also been killed in the raid. Earlier, in June, an Al-Qaida in the Indian

<sup>14</sup> In May 2019, Al-Qaida in the Indian Subcontinent released a video of a claimed attack against Afghan Forces in a further province, Paktika. See <https://ent.siteintelgroup.com/Statements/aqis-video-shows-ambush-on-afghan-soldiers-in-paktika-makes-fundraising-appeal.html>.

<sup>15</sup> It is worth recalling that as few as 120 Al-Qaida operatives were reported to be active in Afghanistan prior to the discovery of a large-scale camp in the Kandahar district of Shorabak in July 2015. A raid by United States forces to take the Shorabak facility lasted several days, involved 63 air strikes and a 200-strong ground assault team that eventually killed more than 160 Al-Qaida members.

<sup>16</sup> Reported as a personal representative of Aiman Muhammed Rabi al-Zawahiri (QDi.006) by Member States.

<sup>17</sup> United States officials announced the death of Osama bin Laden's son Hamza bin Laden on 31 July 2019. No details were provided, although he may have been killed in the Afghanistan-Pakistan border region.

<sup>18</sup> As-Sahab Media Foundation, see <https://ent.siteintelgroup.com/Statements/8-months-after-death-of-jalaluddin-haqqani-aq-releases-eulogy-by-zawahiri-for-the-jihadi-leader.html>.

<sup>19</sup> Yahya Haqqani is the brother-in-law of the deputy Taliban leader, Sirajuddin Haqqani, and has acted as an Arabic interpreter for Sirajuddin.

Subcontinent commander, Abdul Haseeb al-Khashmiri, had reportedly been killed in another United States-led raid, this time in Ghazni Province.

37. Prior to his death in Helmand, Asim Umar had made an Eid al-Fitr audio address in which he extended his best wishes for Eid and gave “congratulations for these victories to Amir al-Mu’minin, Sheikh Haibatullah Akhundzada”.<sup>20</sup>

38. Additional information suggested that discussions were held among senior Haqqani Network figures to form a new joint unit of 2,000 armed fighters in cooperation with and funded by Al-Qaida. The newly established unit would be split into two operational zones with Hafiz Azizuddin Haqqani in overall command and leading forces in the Loya Paktiya area (Khost, Logar, Paktika and Paktiya), while the remaining force would be deployed to Kunar and Nuristan under Shir Khan Manga,<sup>21</sup> the head of intelligence for the Haqqani Network. Separate information provided by another Member State had indicated that Al-Qaida was establishing new training camps in the east of the country.

39. Possibly prompted by the killing of Asim Umar, the Taliban head of intelligence, Mawlawi Hamidullah Akhundzada (not listed), has reportedly instructed Taliban fighters to facilitate the movement of Al-Qaida fighters under the command of Mufti Mahmood (not listed) from the south to the eastern region of Afghanistan.

40. In October 2019, 11 Taliban were released from Bagram Airfield detention facility in exchange for three Indian engineers who had been kidnapped in Afghanistan. Those Taliban included former shadow governors Sheikh Abdul Rahim (not listed) and Mawlawi Rashid Baluch (not listed). Rahim is thought to be an appointment of the Haqqani Network, while Baluch was previously listed by the United States Department of the Treasury, which emphasized his role in “the Taliban and Al-Qaida nexus”.<sup>22</sup>

41. Some Member States reported that the Taliban appear to have strengthened their relationship with Al-Qaida rather than the opposite. One Member State reported that the regularity of meetings between Al-Qaida seniors and the Taliban “made any notion of a break between the two mere fiction”. The link was described not in simple terms of group-to-group, but rather as “one of deep personal ties (including through marriage) and long-term sense of brotherhood”. Al-Qaida capitalizes on this through its network of mentors and advisers who are embedded with the Taliban, providing advice, guidance and financial support. The Taliban offensive against Ghazni City in August 2018 was a prime example of the effective deployment of Al-Qaida support.

42. Member States observed that while Al-Qaida has a presence beyond Afghanistan, the historical connection between the terrorist group and the country is not lost on a plethora of Al-Qaida-aligned militant groups who have celebrated the agreement as a victory for the Taliban cause, and consequently for the larger global militant cause.<sup>23</sup>

43. In an unusual move for Al-Qaida, one of the group’s media arms, *Thabat*, published an online summary of operations allegedly carried out by Al-Qaida globally

<sup>20</sup> *As-Sahab Media (Subcontinent)*, see <https://ent.siteintelgroup.com/Statements/aqis-leader-praises-afghan-taliban-in-eid-al-fitr-speech-reiterate-s-groups-charge-that-iskp-is-enemy-puppet.html>.

<sup>21</sup> Possibly Abdullah Shair Khan, see <https://www.fbi.gov/wanted/terrorinfo/abdullah-shair-khan/@@download.pdf>.

<sup>22</sup> See <https://www.treasury.gov/press-center/press-releases/Pages/j10088.aspx>.

<sup>23</sup> There have been numerous social media statements by a variety of terrorist groups congratulating the Taliban on their victory in Afghanistan and highlighting the Taliban movement as an inspiration for others to follow and emulate.

from 26 March to 2 April 2020.<sup>24</sup> Its infographics show hundreds of alleged attacks carried out in Afghanistan and subsequent casualties among Afghan Forces during fighting in March. A timeline of “jihad” in the country dating back to the Soviet era was also provided. While the statistics appear to be exaggerated, the information is unusual as Al-Qaida usually maintains silence on its operations in Afghanistan, respecting the Taliban’s preference for discretion. This kind of propaganda may be viewed by the Taliban as unhelpful, especially in the present circumstances.

44. Following the signing of the agreement, the United States Secretary of State assured that the withdrawal of military forces would be conditions-based and that “the Taliban must respect the agreement, specifically regarding their promises of severing ties with terrorists”.<sup>25</sup> He added that the United States was “not required to leave unless they can demonstrate they are fulfilling every element of their end of the bargain”.<sup>26</sup> The success of the agreement may depend upon the Taliban’s willingness to encourage Al-Qaida to put a stop to its current activities in Afghanistan.

## E. Taliban finances and connections to criminal activity

45. Estimates by Member States and others of overall Taliban annual combined revenues range from \$300 million to upwards of \$1.5 billion per annum. While officials noted lower figures for 2019, they were careful to note that the Taliban used resources effectively and efficiently and were not experiencing a cash crisis. Lower sums were assessed to be the result of a combination of factors: reduction in poppy cultivation and revenue, less taxable income from aid and development projects, and increased spending on “governance” projects.

46. The group was thought to be expanding revenue streams through increased road taxation fees, now possible as the Taliban have expanded control over highways and many road networks in the north of Afghanistan. *Ushr* and *zakat* taxation has also increased in areas controlled by the Taliban close to urban populations. In addition, the retaking of large poppy-cultivating areas in Nangarhar was expected to counter financial losses incurred as a result of Afghan Forces regaining control over certain mineral mines in Badakhshan Province. Overall, the Taliban are currently able to levy taxes on almost all infrastructure, utilities, agriculture and social industry in areas under their control or influence. The Taliban have conducted notable extortion campaigns during the past year against mobile telephone providers and electrical supply companies.

47. While heroin cultivation and production have provided the bulk of Taliban revenue for many years, the emergence of methamphetamine in Afghanistan is giving impetus to a major new drug industry with significant profit margins.

48. Interdiction of methamphetamine was first recorded by the United Nations Office on Drugs and Crime (UNODC) in 2014 (9 kilograms) and has continued on a sharp upward trajectory, with 650 kilograms interdicted in the first half of 2019. Methamphetamine was stated to be more profitable than heroin because its ingredients are low-cost and it does not require large laboratories. The Taliban were reported to be in control of 60 per cent of methamphetamine laboratories in the key producing provinces of Farah and Nimruz. An essential precursor component for

<sup>24</sup> *Thabat* news agency, “Al-Hasad Al-Shari, Athar 2020” (Monthly Harvest of Operations, March 2020). Available from <https://www.longwarjournal.org/wp-content/uploads/2020/04/Thabat-summary-of-operations-March-2020.pdf>.

<sup>25</sup> Secretary Michael R. Pompeo remarks to the press, Washington, D.C., 25 February 2020. Available from <https://www.state.gov/secretary-michael-r-pompeo-remarks-to-the-press-5/>.

<sup>26</sup> *Ibid.*

production, namely ephedrine, had previously been imported, but was now being sourced locally (in Afghanistan the plant is known as *Ephedra oxyphylla*). Interlocutors of the Monitoring Team had no estimate as to how much revenue the Taliban were deriving from it but UNODC observed that methamphetamine production was growing more quickly than could be monitored and had a profit margin that far exceeded that of heroin. Afghan-produced methamphetamine is being used by an estimated 95 per cent of heroin users in Kabul. Both UNODC and Combined Maritime Forces' Combined Task Force 150 have recorded shipments of Afghan methamphetamine smuggled to Australia, Central Asia, the Gulf States, the Islamic Republic of Iran and South Africa.

49. Interlocutors in the north-east of Afghanistan highlighted the role played by Tajik criminal networks in facilitating the movement of narcotics from Afghanistan into Central Asia, stating that these networks worked with insurgent groups in Badakhshan Province. Jamaat Ansarullah Tajikistan, which reportedly has 70 members who are Tajik nationals, is active in narcotics trafficking across the border as part of the “northern route” for heroin. Drug production takes place in Kishim, Tashkan and Warduj Districts, while smuggling routes lead either north to Tajikistan or west to Takhar Province. Stricter border control in the Gorno-Badakhshan autonomous region of Tajikistan owing to political insecurity meant that heroin smuggled north tended to consist of smaller quantities (volumes of 5 to 10 kilograms per consignment). Quantities taken west into Takhar included larger consignments up to 100 kilograms. From there, heroin proceeded through Kunduz Province, across less guarded borders into Tajikistan and towards the capital Dushanbe.

50. In the period following the operations against ISIL-K in Nangarhar Province, evidence has emerged of how narcotics networks at the district and cross-border level drive financial flows to the Taliban. Over several years, the occupation by ISIL-K of key smuggling routes in Nangarhar blocked access to traditional growing areas and routes used by Taliban-affiliated networks. During that period, Taliban narcotics-related activity, based mainly in Hisarak and Sherzad Districts, were forced to use traditional road networks through government-held territory, increasing costs and the risk of interdiction for smugglers.

51. Sources highlighted that the decrease in current seizures and interdictions likely showed that, in the absence of ISIL-K, which opposed poppy cultivation, smuggling routes formerly used by the Taliban were now back in use.

52. According to Member States, narcotic smuggling networks operate in Nangarhar and into Pakistan with the reported acquiescence of security officials who regulate and profit from the smuggling of heroin, hashish and other goods. Security officials reportedly allowed smuggling syndicates, known as *tanzeems*, to operate without fear of arrest in return for a portion of the profit. Revenues were ultimately shared between security officials, heads of the *tanzeems* and the Taliban. Interlocutors stated that this system was “a big source of revenue for the Taliban”.

53. Officials described a system of heroin smuggling and taxation organized by the Taliban that stretched across eight of Nangarhar's southern districts from Hisarak to Dur Baba, on the border with Pakistan. Heroin produced in Hisarak in the westernmost area of Nangarhar was trafficked eastward through Sherzad, Khogyani, Pachir wa Agam, Deh Bala, Achin, Naziyan and Dur Baba. In each district smugglers paid a tax to district Taliban commanders of 200 Pakistan rupees (approximately \$1.30), or its equivalent in afghanis, per kilogram of heroin. Smugglers were provided documentation by each Taliban commander certifying payment of tax before proceeding to the next district and repeating the same process. Afghan officials stated that the smuggling routes thus helped to financially empower each district Taliban commander.

54. Once across the border, *tanzeem* bosses could take the equivalent of \$6 per kilogram of heroin as profit, a portion of which was again redirected back to the Taliban via security officials. This same process was replicated through lesser border crossings, such as those over the Spin Ghar mountains towards Tirah Valley and Khyber, Pakistan.

55. During visits to Helmand Province, the Monitoring Team received reports of the illicit extraction of onyx marble, gold, rare earth minerals, aragonite, copper, tin and zinc being carried out on a large scale by the Taliban in districts not under government control, such as Dishu and Khan Neshin. Local sources reported that mining companies in Balochistan Province of Pakistan were involved in excavating precious minerals and marble that was later refined in Karachi and sold as products of Pakistan. Taxation and revenues from mining contracts were reportedly overseen by the Taliban's "Dabaro Comisyoon" (Stones and Mines Commission).

56. Outside the southern region, interlocutors in Badakhshan suggested that Taliban taxation and extortion connected to gold mining in Raghistan District was yielding monthly revenue of \$200,000. Over one hundred mechanized excavators are estimated to operate in the area, for each of which the Taliban were paid \$300 to \$400 per week. Revenues derived from mines in the district were stated to "go directly to the Quetta Shura" and were not shared with local commanders.

57. Previous information related to mineral extraction and links to the Taliban can be found in the Monitoring Team's fourth report (see [S/2014/402](#), paras. 51–55), special report (see [S/2015/79](#), paras. 22–30), sixth report (see [S/2015/648](#), paras. 42–47) and tenth report (see [S/2019/481](#), paras. 28–34).

**58. The Monitoring Team recommends that the Committee write to all Member States to alert them to the potential of a major new and growing drug industry in Afghanistan from plant-based methamphetamine and to encourage continued financing of Afghan counter-narcotics capacity-building through organizations such as UNODC and the Central Asian Regional Information and Coordination Centre for combating the illicit trafficking of narcotic drugs, psychotropic substances and their precursors.**

### III. Islamic State in Iraq and the Levant in Afghanistan

59. In its twenty-fourth report, submitted to the Security Council Committee pursuant to resolutions [1267 \(1999\)](#), [1989 \(2011\)](#) and [2253 \(2015\)](#) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities, the Analytical Support and Sanctions Monitoring Team reported that in April 2019, ISIL-K leader Mawlawi Zia ul-Haq, also known as Abu Omar Khorasani (not listed), had been dismissed<sup>27</sup> and replaced by Mawlawi Abdullah Orakzai, also known as Mawlawi Aslam Farooqi (not listed). Farooqi had previously overseen operations in Khyber, Pakistan. The nomination of Farooqi was made directly by ISIL core and underscored the relationship between ISIL-K and ISIL core in Iraq and the Syrian Arab Republic in the first quarter of 2019 (see [S/2019/570](#), para. 60).

60. In its tenth report ([S/2019/481](#)), the Monitoring Team noted setbacks to ISIL-K that included continued loss of territory and high attrition rates for the senior leadership. Between September and November 2019, those setbacks turned into more existentially threatening blows as ISIL-K was forced out of its traditional stronghold

<sup>27</sup> Ul-Haq's demotion was reportedly due to poor performance in the context of ISIL-K setbacks in Nangarhar in the second half of 2018.



of Nangarhar Province by successive military operations carried out by coordinated Afghan and United States forces. Likely seeing an opportunity to retake key smuggling routes lost to ISIL-K over the previous two years, Taliban forces also joined in the attacks.

61. Whereas Afghan Forces had previously been able to clear territory of ISIL-K for only brief periods of time, operations since November 2019 have so far managed to hold these areas and prevent the return of ISIL-K fighters. This has had the added effect of curtailing ISIL-K revenues connected to the export of illicit timber and pine nuts that had previously been smuggled over the Spin Ghar mountains and into Orakzai, Pakistan.

62. Officials reported that, from September to November 2019, the number of ISIL-K operatives in Nangarhar was reduced from 1,750 armed fighters and a leadership council of 22 senior members spread over seven districts, to fewer than 200 fighters who were under siege in the Takhto area of Achin District. Interlocutors of the Monitoring Team reported that, in the final assault upon the headquarters of ISIL-K at the foot of the Spin Ghar mountains in Bandar Valley alone, over 300 home-made improvised explosive devices had been encountered along the route into the area.

63. From 19 October to 15 November, 853 ISIL-K members surrendered to Afghan Forces, comprising 376 male fighters, 261 women and 216 children. A group of some 350 fighters, including foreign fighters from India, Iraq, Jordan, Saudi Arabia and the Syrian Arab Republic, were believed to have escaped to Kunar Province. Another group of approximately 150 fighters reportedly crossed back into Orakzai, Pakistan. The Monitoring Team was later informed that, by the end of February 2020, a total of 1,442 ISIL-K members (mainly families) had surrendered following the collapse of the group in Nangarhar Province.

64. Debriefing of military aged men who surrendered suggested that many recruits to ISIL-K had been coerced, either through the use of force or the threat of violence, to join. Others stated they were lured by wages initially offered by the group that never materialized. Local interlocutors stated that ISIL-K propaganda tactics of advertising high salaries for their fighters had been “nothing more than a false narrative to attract recruits and support”.<sup>28</sup> They added that this “lie” could only be told once and further attraction of new local fighters then relied more and more on force or persecution for not joining.

65. Prior to its forced retreat from Nangarhar, ISIL-K in Afghanistan had been viewed as arguably the most resilient and successful ISIL affiliate outside ISIL core. By the spring of 2020, key Afghan security officials were describing the security situation in Nangarhar Province as having seen “a complete reversal of events”, with Afghan Forces operations hailed as “a turning point” for the dismantling of the ISIL-K network.

66. Interlocutors of the Monitoring Team maintained that ISIL-K has no permanent organized presence in the north of Afghanistan, although the Team has received reports of small groups of foreign fighters believed to be members of ISIL-K operating in Taliban-controlled areas of the north. The same interlocutors consistently highlighted that the ideology of the group was viewed sympathetically by some in the north, particularly among certain local ethnic Tajik and Uzbek populations.<sup>29</sup> Sources had indicated in 2019 that two former Taliban commanders of ethnic Tajik and Uzbek origin from Kunduz Province, Mawlawi Satar (from Imam Sahib District) (not listed)

<sup>28</sup> The lack of ISIL-K funding is also underscored by the group’s weaponry, which was routinely of poor standard.

<sup>29</sup> See previous Monitoring Team reporting on Qari Hekmatullah, the ethnic Uzbek and former leader of ISIL-K in Jowzjan (see [S/2019/481](#), para. 53).

and Mawlawi Abdullah Majid (from Khanabad District) (not listed) had gone to fight for ISIL-K in Achin District of Nangarhar. Both were also reported as actively involved in the recruitment of ethnic Tajik and Uzbek men from Kunduz Province.

67. More recently, ISIL-K suffered a further blow when its leader, Aslam Farooqi, senior ISIL-K military commanders, Qari Zahid<sup>30</sup> (not listed) and Saifullah<sup>31</sup> (not listed), and 19 others were captured by Afghan Forces in Kandahar. The operation to capture Farooqi took place in at least four separate Kandahar districts and subsequent reporting to UNAMA suggested that actions took place in three stages from 27 to 31 March 2020 in Kandahar City and Dand District. Detained with Farooqi were 12 Pakistani nationals, including 4 women, 1 Bangladeshi man and 2 “Russian-speaking” women. There were also 11 children accompanying the ISIL-K group. It remains unclear as to why Farooqi was located in (or transiting through) Kandahar. Speculation exists that Farooqi may have been attempting to reach out to other groups that are more closely aligned with ISIL ideology, but that would have been a questionable motivation given the Taliban influence in the southern region.

68. ISIL-K is assessed to retain financial reserves estimated in the “tens of thousands of dollars”.<sup>32</sup> The group continued to generate income at the local level through extortion, taxation and likely timber and mineral exploitation, but its recent reduction in territorial control suggests that these sources of income are now greatly diminished. Some financing from ISIL core was reported still to be forthcoming, but the amounts are not known.

69. While Member State estimates of ISIL-K strength in Afghanistan continue to vary, the Monitoring Team assesses their strength at approximately 2,200 armed fighters, most of them in Kunar Province. Within Kunar, the group was stated to be located in remote areas of Tsokey District<sup>33</sup> that are largely inaccessible by vehicle and provide large degrees of concealment from aerial observation owing to dense forestation. From its remote locations in Kunar Province, ISIL-K reportedly still maintains limited communications with ISIL core via satellite links.

70. Most of the information from Member States suggests that there has been only limited movement of foreign terrorist fighters from the core conflict zone of Iraq and the Syrian Arab Republic to Afghanistan but that, through foreign fighters, ISIL-K had established contact with the new ISIL leader, Abu Ibrahim al-Hashmi al-Quraishi (not listed), despite ISIL core playing a far lesser role in ISIL-K internal decision-making.

71. ISIL-K in Kunar is under the command of the ISIL-K deputy, Sheikh Matiullah Kamahwal (not listed). There remains some question as to who the current functioning leader of ISIL-K is, if not Sheikh Matiullah. Prior to his capture in Kandahar, Aslam Farooqi was reportedly in competition with Sheikh Matiullah to become Emir, following events in Nangarhar. The Monitoring Team was informed that other candidates for the leadership were Abu Saeed Mohammad al-Khorasani (a Syrian) (not listed) and Sheikh Abdul Tahir (not listed). Sources have suggested that the nomination would be decided internally by ISIL-K following the death of Abu Bakr al-Baghdadi (QDi.299)<sup>34</sup> without the involvement of ISIL core.

72. As ISIL-K was pushed out of Nangarhar Province, Afghan Forces were also conducting operations against ISIL-K sleeper cells in Jalalabad and Kabul, reportedly making “hundreds of arrests”. Afghan officials cautioned, however, that ISIL-K still

<sup>30</sup> Overall ISIL-K military commander for Afghanistan.

<sup>31</sup> ISIL-K military commander for Nangarhar Province.

<sup>32</sup> Member State information.

<sup>33</sup> Specifically, Chalas Village, Dewaygal Valley and Shuraz Valley.

<sup>34</sup> Listed as Ibrahim Awwad Ibrahim Ali Al-Badri Al-Samarrai (QDi.299).

retained cells throughout Afghanistan for the purpose of carrying out high-profile attacks.

73. While operations in Nangarhar and Kunar have weakened the ability of ISIL-K to conduct high-profile attacks, debate continues as to how many operations were genuinely carried out by ISIL-K during the reporting period. Member States have commented that most attacks claimed by ISIL-K demonstrated some degree of “involvement, facilitation, or the provision of technical assistance” by the Haqqani Network.<sup>35</sup> Furthermore, they have stated that ISIL-K “lacked the capability to launch complex attacks in Kabul on its own” while taking responsibility for operations that had, in all likelihood, been carried out by the Haqqani Network. Notably, the tactical autonomy of the Haqqani Network in pursuing Taliban goals enables them to support operations, which undermined the control and credibility of the Government of Afghanistan. Likewise, operations resulting in civilian casualties allow Taliban deniability whereas ISIL-K is willing to claim responsibility to demonstrate capability and relevance.

74. As reported by the Monitoring Team in its previous report (see [S/2019/481](#), paras. 58–62), attacks most likely carried out by ISIL-K are those against soft targets such as the Shia Hazara community. ISIL-K claimed responsibility for attacks such as the explosive device that targeted the largely Hazara neighbourhood of Muhali Haji Abas in Herat City on 5 August 2019; the suicide attack on a wedding reception in Kabul on 17 August; a double suicide attack on the commemoration ceremony of the death of a prominent Hazara leader on 6 March 2020; and most recently, the complex attack on a Sikh temple in Kabul on 25 March.

75. The attack on the Sikh temple is the fourth claimed attack in Kabul by ISIL-K in 2020, compared with a total of four such attacks claimed in the entirety of 2019. Reasons for the recent increase in such attacks are not clear. Despite ISIL-K motivation, no such attacks occurred during the period of the reduction in violence.

76. While ISIL-K currently appears to have only limited strategic capability in Afghanistan, the ideology of the group still occupies a “virtual space” online and within militant madrasas that endorse the ISIL belief set. The threat that the group poses within universities and madrasas related to continued recruitment remains a concern for many interlocutors. Member States also remain concerned about the global agenda of ISIL-K and its ability to recruit from other countries in the region.

77. On 2 April, a full month after the agreement between the United States and the Taliban was signed, *al-Naba*, the digital newsletter of ISIL, published an article citing the event as an admission of defeat by the United States, but was also critical of the Taliban. In the article, it was stated that foreign troops were still present in Afghanistan and that the Taliban had sold out to the “disbelievers and polytheists”. Judging from this one example, the group appears to be setting up a narrative that places ISIL as the only defiant terror group in an effort to gain recruitment from potentially dissident Taliban or Al-Qaida members who oppose any agreement with the United States or the Government of Afghanistan.

#### **IV. Foreign terrorist fighters in Afghanistan**

78. Afghan officials stated that there were several groups that, based on their operational activities and permanent presence in Afghanistan, posed a security threat. Those groups were also deemed capable of presenting a future threat to peace and

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<sup>35</sup> The Monitoring Team has previously viewed communication intercepts following ISIL-K claimed attacks that were identified as traceable to known members of the Haqqani Network.

security should the Government of Afghanistan and the Taliban reach a ceasefire. A second tier of groups<sup>36</sup> did not present a threat on their own and relied on affiliations with larger groups to provide specialized training and facilitate recruitment from regional madrassahs.

79. Among those groups posing a security threat, Afghan officials highlighted Tehrik-e-Taliban Pakistan (QDe.132),<sup>37</sup> Jaish-i-Mohammed (QDe.019) and Lashkar-e-Tayyiba (QDe.118), groups on which the Monitoring Team has written in previous reports.<sup>38</sup> The presence of these groups is centred in the eastern provinces of Kunar, Nangarhar and Nuristan, where they operate under the umbrella of the Afghan Taliban.

80. Tehrik-e-Taliban Pakistan is led by Noor Wali Mehsud (not listed) and his deputy, Qari Amjad (not listed). The group is thought to have approximately 500 fighters in Kunar and about 180 in Nangarhar. One Member State reported that the total number of Pakistani nationals fighting with terrorist groups in Afghanistan may be as high as 6,000 to 6,500.

81. According to Afghan interlocutors, Jaish-i-Mohammed and Lashkar-e-Tayyiba facilitate the trafficking of terrorist fighters into Afghanistan, who act as advisers, trainers and specialists in improvised explosive devices. Both groups are responsible for carrying out targeted assassinations against government officials and others. Lashkar-e-Tayyiba and Jaish-i-Mohammed were stated to have approximately 800 and 200 armed fighters, respectively, co-located with Taliban forces in Mohmand Darah, Dur Baba and Sherzad Districts of Nangarhar Province. Tehrik-e-Taliban Pakistan also maintains a presence in Lal Pura District, near the border area of Mohmand Darah, Pakistan. In Kunar Province, Lashkar-e-Tayyiba retains a further 220 fighters and Jaish-i-Mohammed has a further 30, all of whom are dispersed within Taliban forces.

82. On 6 February 2020, Tehrik-e-Taliban Pakistan announced the death of two of its top leaders, former deputy Abu Mohammad Khaliq Haqqani and military commander Saifullah Peshawari. The men were reportedly killed in Kabul after travelling from Paktika Province.<sup>39</sup>

83. Other foreign terrorist groups identified as presenting a significant threat were Central Asian and Uighur militant groups that have long been present in the Afghanistan-Pakistan region. Their gravitation to northern Afghanistan is partly attributable to its geographical proximity to their native countries but is also driven by sharing a common language with ethnic Uzbek, Tajik and Turkmen communities.

84. Foremost among these foreign terrorist groups are the Eastern Turkistan Islamic Movement (QDe.088), the Islamic Movement of Uzbekistan (QDe.010),<sup>40</sup> Jamaat Ansarullah Tajikistan, Lashkar-e-Islam and the Salafist Group. The Monitoring Team has previously been informed of the merging of foreign terrorist fighters into the main

<sup>36</sup> An official referred to these as Al-Badr Mujahidin, Ansar-al-Islam (QDe.098), Etihad-e Jihad-e Islami, Harakat-ul Mujahidin (QDe.008), Lashkar-e-Jhangvi (LJ) (QDe.096) and Sepah-e-Suhaba.

<sup>37</sup> Tehrik-e-Taliban Pakistan includes a number of loose splinter groups: Jamaat ul-Ahrar (JuA) (QDe.152); Lashkar-e-Islam; Hafiz Gul Bahadur Group; Tehrik-e-Taliban Pakistan-Hafeez Ullah Kochwan; Tehrik-e-Taliban Pakistan-Sajna; Tehrik-e-Taliban Pakistan-Punjab; Tariq Gidar Group (QDe.160); and Majlis-e-Ahrar group.

<sup>38</sup> For Jaish-i-Mohammed and Lashkar-e-Tayyiba, see [S/2018/466](#), para. 59, and [S/2019/481](#), para. 70. For Tehrik-e-Taliban Pakistan, see [S/2019/481](#), para. 68.

<sup>39</sup> The Haqqani Network was linked to several attacks in Pakistan, including the 2014 school attack in Peshawar that resulted in over 150 deaths.

<sup>40</sup> Sometimes referred to as Jundullah.

Taliban body of fighters for increased control over these groups and to prevent possible defections to ISIL-K.

85. The Islamic Movement of Uzbekistan operates mainly in the northern Provinces of Faryab and Jowzjan, where it maintains links to the splinter groups the Islamic Jihad Group (QDe.119) and Khatiba Imam al-Bukhari (QDe.158), as well as in Kunduz and Badakhshan. The presence of Uzbek fighters has also been consistently reported in northern Helmand, Uruzgan and areas of Zabul Province. The group has not demonstrated any independent operational activity for some years and remains under the command and financial control of the Taliban. The group is currently led by Mohammad Yuldash (not listed), the younger brother of Abdulaziz Yuldash (not listed), who was detained by the Taliban for leaving Kunduz Province without authorization (see [S/2020/53](#), para. 61). Sources indicated a growing power struggle to control Central Asian militant groups between the Islamic Movement of Uzbekistan and Khatiba Imam al-Bukhari, which has strained their relations.

86. Updated reporting shared with the Monitoring Team indicates that, upon his relocation to Almar District in Faryab, Abdulaziz Yuldash was accompanied by 70 family members of Central Asian fighters who had fled Nangarhar Province. Other Central Asian fighters are based in Dowlatabad district, also bordering Turkmenistan. Militants are involved in Internet propaganda and training activities. Despite decreased numbers, officials expressed concerns about the potential relocation of Central Asian fighters from Iraq and the Syrian Arab Republic, stating that communications and financial transactions between groups based in Afghanistan and ISIL core reportedly continue.<sup>41</sup>

87. Officials in the southern region of Afghanistan have repeatedly received reporting of the presence of approximately 40 “Uzbek” foreign fighters, accompanied by 100 family members, who have been in Charchino District of Uruzgan Province for the past three years with the assistance of local Taliban and Taliban based in northern Helmand. The group is believed to consist of Central Asian fighters who have relocated from conflict zones in Iraq and the Syrian Arab Republic. They are reported not to be operationally active.

88. According to Member States, the Eastern Turkistan Islamic Movement is located mainly in Badakhshan, Kunduz and Takhar Provinces. Abdul Haq (QDi.268) remains the group’s leader, aided by his deputy Kausali (not listed). According to one Member State, Farooq in Paktika Province is the group’s logistics chief, Shoaib in Uruzgan Province is a senior operative and Hamza and Abdussalam in Paktika Province are religious leaders. Approximately 500 fighters of the group operate in the north and north-east of Afghanistan, primarily in Raghistan and Warduj Districts, Badakhshan, with financing based in Raghistan. According to one Member State, the Eastern Turkistan Islamic Movement collaborates with Lashkar-e-Islam and Tehrik-e-Taliban Pakistan. The Member State reported that the Eastern Turkistan Islamic Movement has a transnational agenda to target Xinjiang, China, and the China-Pakistan Economic Corridor, as well as Chitral, Pakistan, which poses a threat to China, Pakistan and other regional States.

89. A further area of concern regarding foreign terrorist fighters remains Zabul Province, where officials report several hundred at any given time, particularly in Taliban-held districts such as Kakar and Mizan. Zabul shares a 63 km border with Pakistan in the District of Shamulzai, where Afghan border police are reportedly able to staff between only five and seven border check posts in total. Consequently, there is a regular flow of militants to and from areas of Waziristan, who use Zabul as a transit hub,

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<sup>41</sup> Officials noted hawala transfers via Turkey to Maimana, Faryab Province, from where cash couriers deliver to militants.

allowing the Taliban to relocate fighters to Ghazni, Kandahar, Helmand, Paktika and Uruzgan with almost complete freedom of movement.

90. The Monitoring Team will continue to scrutinize the flow of foreign fighters to Afghanistan as the situation in the country potentially alters under new conditions arising from the agreement between the United States and the Taliban.

## **V. Sanctions implementation**

### **A. Travel ban**

91. As stated in the previous report of the Monitoring Team (see [S/2019/481](#), para. 75), on 6 April 2019, the Security Council Committee established pursuant to resolution [1988 \(2011\)](#) approved a nine-month travel ban exemption for 11 listed Taliban members to travel to an unspecified range of destinations for the purpose of peace negotiations. A request for an extension to that exemption was approved on 30 December 2019, as was a further requested extension on 31 March 2020, which is in effect for a period of 90 days, until 29 June 2020.<sup>42</sup>

92. The Monitoring Team is aware of open source reporting of efforts by the Taliban to appoint new personnel to their Political Office in Doha. If there are listed individuals among the newly appointed personnel, and if the intention is that they should travel as part of their official role, it will be important to seek a travel ban exemption for them.

### **B. Asset freeze**

93. The economy of Afghanistan remains overwhelmingly cash-based, with money-service providers providing the most widely used means of transferring or remitting funds both domestically and across borders. Faced with daunting challenges that arise from regulating this activity and implementing Security Council measures targeting the financing of terrorism, the financial authorities of Afghanistan continue to make progress in strengthening oversight of the country's banks, money transfer businesses and other financial service providers. According to the Financial Transactions and Reports Analysis Centre of Afghanistan (FinTRACA), there have also been recent improvements in the number of terrorism financing cases brought to the prosecution stage.

94. All licensed Afghan financial services providers are required to screen transactions and customers against the United Nations ISIL (Da'esh) and Al-Qaida sanctions list and the sanctions list pursuant to resolution [1988 \(2011\)](#). The Monitoring Team is not aware of any assets that have been frozen by Afghanistan as a result of individuals or entities being included on these lists. It should be noted, however, that Financial Transactions and Reports Analysis Centre has reported the freezing of some \$2.4 million as at December 2019 for reasons that include terrorism financing.

95. A key development in the first part of 2020 has been the enhancement of the oversight of the money service sector by the Financial Transactions and Reports Analysis Centre. Although all money-service providers are licensed by the Central Bank, many such providers are single-person entities with minimal established governance policies. In order to encourage the adoption of corporate governance, all money-service providers seeking to participate in auctions of United States dollars in Afghanistan must be incorporated entities and adopt a compliance plan by the end of 2020.

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<sup>42</sup> See <https://www.un.org/securitycouncil/sanctions/1988/exemptions/travel-exemptions-in-effect>.

96. Cash smuggling remains a significant challenge. Financial authorities in Afghanistan are seeking to improve the reporting of cash and cash equivalents (including precious metals and gemstones) at land borders and airports. Member States widely acknowledge the loss of money and resources through porous borders and ineffective controls at points of entry and exit.

### **C. Arms embargo**

97. Afghan officials presented the Monitoring Team with information regarding arms, ammunition and explosive devices continuing to enter Afghanistan through Member States in the region. Weapons viewed by the Monitoring Team were typically older small arms that had been refurbished. Often, weapons displayed crude attempts to imprint forged serial numbers over the original main body assembly and bolt carrier. Quantities of ammonium nitrate also continued to be confiscated by Afghan authorities despite a ban being in effect.<sup>43</sup>

## **VI. Work of the Monitoring Team**

### **A. Cooperation with Member States and non-official interlocutors**

98. The Monitoring Team remained in regular contact and close cooperation with the Government of Afghanistan during the reporting period and took part in several regional counter-terrorism, counter-extremism, prevention of violent extremism and counter-terrorist financing conferences. The Team assembled information on the situation in Afghanistan for the present report from its international travel and consultations with intelligence and security services of Member States; from engagement with think tanks and other non-official specialists, both Afghan and international, on Taliban and wider Afghan affairs; and from interlocutors based in or visiting New York, including most notably the Permanent Mission of Afghanistan to the United Nations.

### **B. Cooperation with regional organizations**

99. The Monitoring Team continues to engage with a range of international and regional organizations to supplement its work with the Government of Afghanistan on matters relating to countering narcotics. The Team maintains contacts with the Combined Maritime Forces' Combined Task Force 150 and the global Container Control Programme of the World Customs Organization and UNODC. The Team also continues to consult with the Collective Security Treaty Organization, the Shanghai Cooperation Organization, the Anti-Terrorism Centre of the Commonwealth of Independent States on Afghan narcotics shipments that transit the territories of their Member States and with the Central Asian Regional Information and Coordination Centre.

### **C. Cooperation with other United Nations bodies**

100. 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 \(2011\)](#). This includes both support for the Team's regular visits to

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<sup>43</sup> Ammonium nitrate-based fertilizer was banned by Pakistan in 2009, but only in the tribal areas. Afghanistan introduced a countrywide ban in 2010.

Afghanistan and exchanges of information for mutual benefit between visits. The Team remains appreciative of the excellent cooperation with UNAMA and UNODC.

**D. Cooperation between the Security Council and the International Criminal Police Organization**

101. The Monitoring Team remains in liaison with the National Central Bureau of the International Criminal Police Organization (INTERPOL) in Kabul, as well as with working groups and departments at INTERPOL headquarters in Lyon, France. The requisite level of cooperation exists with other relevant INTERPOL offices to support the work of the Team on matters relating to the sanctions under resolution [1988 \(2011\)](#).

**E. Contributing to the public debate**

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



## Annex

### Structure of the Taliban

Following the death of Mullah Akhtar Mansour in a United States drone strike, the Taliban appointed their current leader, Mawlawi Haibatullah Akhundzada (not listed), along with several deputies.

#### *Taliban central structure*

A. Office of the Leader of the Faithful (Amir al-Mu'minin): Mawlawi Haibatullah oversees the Leadership Council, the judiciary, executive commissions and other administration organs and is supported by the first deputy Sirajuddin Jallaloudine Haqqani (TAi.144), the leader of the Haqqani Network (TAe.012), as well as by two further deputies, Mullah Muhammad Yaqub Omari (not listed) and Mullah Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024).

B. Leadership Council (Quetta Shura): according to the Taliban website, the Council has 20 members, including Mohammad Hassan Akhund (TAi.002), Mawlawi Mohammadullah Mati (TAi.068), also known as Mullah Nanay, Mohammad Hasan Rahmani (TAi.096), Noor Mohammad Saqib (TAi.110), Abdul Kabir Mohammad Jan (TAi.003), Abdul Qayyum Zakir (not listed), Mawlawi Sayyid Abdul Rahman (not listed), Abdul Qadeer Basir Abdul Baseer (TAi.128), Mullah Shirin (not listed), Mullah Muhammad Rahmatullah (not listed), Amir Khan Motaqi (TAi.026), Abdul Razaq Akhund Lala Akhund (TAi.053), Gul Agha Ishakzai (TAi.147), Jabar Agha (not listed), Hafiz Majid (not listed), Mufti Abdul Rahman (not listed), Sadr Ibrahim (not listed).

C. Courts and judges: reportedly presided over by Haji Mawlawi Ubaydullah Akhundzada (not listed) and Abdul Rahman Agha (TAi.114).

#### *Taliban commissions and "organs" (independent directorates)*

1. Military Commission: appoints provincial shadow governors, deputy shadow governors for all 34 provinces, district shadow governors, and group commanders and squad leaders in each district. The Commission works on military planning, missions, operations, the distribution of the fighters and other military tasks. It is claimed to have its own terms of reference and to organize training of Taliban forces. It is reportedly led by Mullah Ibrahim Sadar (not listed). Regional responsibilities are as follows:

- (a) Southern region: Mullah Amir Khan Haqqani and Mullah Muzamil;
- (b) Western region: Mawlawi Abdul Samad;
- (c) Loya Paktiya: Mawlawi Qasam Farid;
- (d) Central region: Haji Najib;
- (e) Eastern region: Mawlawi Rahimullah;
- (f) North-eastern region: Mawlawi Mohammad Ayub;
- (g) Northern region: Mawlawi Abdul Karim Jihadyar.

2. Political Commission: the main official office is in Qatar. Currently under the travel ban exemption, which was extended by the Committee on 31 March 2020 for a period of 90 days until 29 June 2020, are Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024), Sher Mohammad Abbas Stanekzai Padshah Khan (TAi.067), Zia-ur-Rahman Madani (TAi.102), Abdul Salam Hanafi Ali Mardan Qul (TAi.027), Shahabuddin Delawar (TAi.113), Abdul Latif Mansur (TAi.007), Amir Khan Motaqi

(TAi.026), Abdul-Haq Wassiq (TAi.082), Khairullah Khairkhwah (TAi.093), Nurullah Nuri (TAi.089) and Fazl Mohammad Mazloom (TAi.023).<sup>44</sup>

3. Intelligence Commission: Mawlawi Matiullah Mati (not listed).
4. Commission for Financial Affairs: Mullah Gul Agha Ishakzai (TAi.147):
  - (a) Customs Commission: Mawlawi Abdul Karim (reportedly Abdullah Hamad Mohammad Karim (TAi.141));
  - (b) Stones and Mines Commission (east): Najibullah Haqqani Hidayatullah (TAi.071);
  - (c) Properties Commission: Sheikh Zahid (not listed).
5. Judicial Commission: Sheikh Abdul Hakim (not listed).
6. Media Commission: Zabihullah Mujahid (not listed).
7. Health Commission: Mohammad Abbas Akhund (TAi.066).
8. Commission for Training, Learning and Higher Education: Mawlawi Ghiya Ullah (not listed).
9. Commission for Agriculture, Livestock, Ushr and Zakat: Mawlawi Abdul Latif Mansur (TAi.007).
10. Recruitment, Outreach and Guidance Commission: Mawlawi Kabir (not listed).
11. Prisoners' Commission: Mullah Nooruddin Turabi Muhammad Qasim (TAi.058).
12. Commission for Non-governmental Organizations: Mullah Mohammad Younis (not listed).
13. Commission for the Prevention of Civilian Casualties and Complaints: Mullah Manan Hotak (not listed).
14. Antiquities Commission: Mawlawi Garamsiri (not listed).
15. Border Control Commission: Mawin Jabbar (not listed):
  - (a) Border control (west): Mullah Mohammad Naim Barich Khudaidad (TAi.013);
  - (b) Border control (east): Mawlawi Baz Mohammad (not listed).
16. Organ for Martyrs and Persons with Disabilities: Sheikh Abdul Karim (not listed).

*Senior Taliban leaders who are not listed under the sanctions regime*

Most of the members of the newly emerged Taliban leadership in the provinces are not listed. In order to reflect the networks of the Taliban, the Monitoring Team has also marked the original affiliation of the individual in brackets: (QS) = Quetta Shura network; (PS) = Peshawar Shura network.

<sup>44</sup> Open source reports have suggested that the Taliban wish to add Jan Mohammad Madani Ikram (TAi.119) and Mullah Mohammad Daud (delisted) to the Political Office in Doha.

<i>Name</i>	<i>Function</i>
Mawlawi Fasi Huddin Badakhshi (PS)	Shadow governor, Badakhshan
Qari Mohammad Ayub Noorzai (QS)	Shadow governor, Badghis
Mawlawi Mohammad Muhsin Hashimi	Shadow governor, Baghlan
Mawlawi Qaudratullah Balhki Tajik (QS)	Shadow governor, Balkh
Mawlawi Burhanuddin	Shadow governor, Bamyān
Mullah Aminullah (QS)	Shadow governor, Daykundi
Mullah Mashar (QS)	Shadow governor, Farah
Mawlawi Abdul Wakil (QS)	Shadow governor, Faryab
Mullah Bismillah Akhund (QS)	Shadow governor, Ghazni
Mawlawi Abdul Qayum Rohani Noorzai (QS)	Shadow governor, Ghor
Mullah Mohammad Sadiq	Shadow governor, Helmand
Mawlawi Abdul Rashid (QS)	Shadow governor, Herat
Mawlawi Ataullah Omari	Shadow governor, Jowzjan
Qari Baryal (QS/PS)	Shadow governor, Kabul
Mullah Shirin (QS)	Shadow governor, Kandahar
Haji Yasar (PS)	Shadow governor, Kapisa
Mawlawi Abdullah Hussaini (PS)	Shadow governor, Khost
Mawlawi Hamdullah Uruzgani (PS)	Shadow governor, Kunar
Mullah Rahmatulla Mohammad Kunduzi (PS)	Shadow governor, Kunduz
Mawlawi Abdul Hadi Pashayeewal	Shadow governor, Laghman
Mawlawi Mohammad Ali Jan	Shadow governor, Logar
Mullah Mohammad Essa (PS)	Shadow governor, Nangarhar
Mullah Abdul Khaliq Abid (QS)	Shadow governor, Nimruz
Mawlawi Esmatullah (PS)	Shadow governor, Nuristan
Mawlawi Dost Mohammad (PS)	Shadow governor, Parwan
Mullah Nasar (PS)	Shadow governor, Paktika
Abdul Rahman Bilal (PS)	Shadow governor, Paktiya
Mawlawi Nooruddin (QS)	Shadow governor, Samangan
Mawlawi Ataullah Omari Uzbek (QS)	Shadow governor, Sari Pul
Mullah Mohammad Ismael Rasiq	Shadow governor, Takhar
Mullah Shahabuddin son of Suleiman (QS)	Shadow governor, Uruzgan

<i>Name</i>	<i>Function</i>
Mullah Wali Jan Hamza (PS)	Shadow governor, Wardak
Mullah Abdul Rehman (also known as Pir Agha) (PS)	Shadow governor, Zabul

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*Source:* Government of Afghanistan.