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Letter dated 20 May 2021 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 twelfth 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 2557 (2020).

I should be grateful if the present letter and the report could be brought to the attention 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 2021 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 2557 (2020). 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 twelfth comprehensive report of the Monitoring Team, pursuant to the above-mentioned provisions of resolution 2557 (2020). The Monitoring Team notes that the document of reference is the English original.

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

Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan

Summary

The key development between May 2020 and April 2021 has been the evolution of the peace process in Afghanistan pursuant to the agreement signed in Doha in February 2020 and the stated intention of the United States of America and allied forces to complete their withdrawal from Afghanistan by September 2021. The international community, including a range of Member States, increased engagement during the period under review, with a view to promoting peace in Afghanistan.

It is difficult to predict how this dynamic will play out over the remainder of 2021. The Taliban's messaging remains uncompromising, and it shows no sign of reducing the level of violence in Afghanistan to facilitate peace negotiations with the Government of Afghanistan and other Afghan stakeholders. The Taliban's intent appears to be to continue to strengthen its military position as leverage. It believes that it can achieve almost all of its objectives by negotiation or, if necessary, by force. It is reported to be responsible for the great majority of targeted assassinations that have become a feature of the violence in Afghanistan and that appear to be undertaken with the objective of weakening the capacity of the Government and intimidating civil society.

The issue of narcotics in Afghanistan – the production and trafficking of poppy-based drugs and methamphetamine – remains unaddressed as yet in the Afghan peace process. This remains the Taliban's largest single source of income. It also has a destabilizing and corrupting effect within Afghanistan and contributes significantly to the narcotics challenges facing the wider international community.

A significant part of the leadership of Al-Qaida (QDe.004) resides in the Afghanistan and Pakistan border region, alongside Al-Qaida in the Indian Subcontinent. Large numbers of Al-Qaida fighters and other foreign extremist elements aligned with the Taliban are located in various parts of Afghanistan. Al-Qaida continued to suffer attrition during the period under review, with a number of senior figures killed, often alongside Taliban associates while co-located with them. The primary component of the Taliban in dealing with Al-Qaida is the Haqqani Network (TAe.012). Ties between the two groups remain close, based on ideological alignment, relationships forged through common struggle and intermarriage. The Taliban has begun to tighten its control over Al-Qaida by gathering information on foreign terrorist fighters and registering and restricting them. However, it has not made any concessions in this regard that it could not easily and quickly reverse, and it is impossible to assess with confidence that the Taliban will live up to its commitment to suppress any future international threat emanating from Al-Qaida in Afghanistan. Al-Qaida and like-minded militants continue to celebrate developments in Afghanistan as a victory for the Taliban's cause and thus for global radicalism.

The Islamic State in Iraq and the Levant-Khorasan (ISIL-K) (QDe.161) remains diminished from its zenith, following successive military setbacks that began in Jowzjan in summer 2018. However, since June 2020, it has had an ambitious new leader, Shahab al-Muhajir (not listed), and it remains active and dangerous, particularly if it is able, by positioning itself as the sole pure rejectionist group in Afghanistan, to recruit disaffected Taliban and other militants to swell its ranks. Member States have varying assessments of the extent of ISIL-K and al-Muhajir's

links with the Haqqani Network. Meanwhile, the Al-Sadiq office is co-located with ISIL-K in Afghanistan, pursuing a regional agenda in Central and South Asia on behalf of the ISIL core.

Contents

I. Overview and chronology of recent events

1. The security situation in Afghanistan remains as tense and challenging as at any time in recent history, with uncertainty surrounding the peace process and the Taliban proving resilient in the face of pressure from Afghan security forces. The country remains host to a number of armed groups comprising foreign terrorist fighters, which are assessed to be allied variously with the Taliban, Al-Qaida and the Islamic State in Iraq and the Levant (ISIL).[1] Continuing hostilities in parts of the country have undermined the delivery of humanitarian aid needed to address the coronavirus disease (COVID-19) pandemic, which has exacerbated vulnerabilities in the country's fragile health-care system.

2. The reporting period for the present report, from May 2020 to April 2021, began with optimism over prospects for a ceasefire leading into intra-Afghan negotiations. Breaking with long-standing tradition, the Taliban made no announcement of a spring offensive in 2020, leading to anticipation that there would be attempts to lower violence levels and reach at least a temporary truce. While the Taliban did refrain from attacks against international forces, its operational tempo against Afghan Forces increased noticeably during April and May 2020. The Taliban attempted to justify these attacks in statements referring to the Government's release of 5,000 Taliban prisoners as envisaged in the Doha agreement.

3. On 23 May 2020, the Taliban announced a three-day ceasefire over the Eid-al-Fitr holiday. The annual Eid-al-Fitr message by Taliban leader Haibatullah Akhundzada (not listed) highlighted the need for parties to the conflict in Afghanistan to abide by their diplomatic commitments and did not reference Taliban military objectives. The 2019 Eid message was the first to depart from the past practice of addressing battlefield objectives and instead provided assurances regarding the Taliban's future conduct in the aftermath of a withdrawal of international forces.

4. During the 2020 ceasefire, Taliban fighters were not allowed to cross into government-controlled areas owing to fears of a repeat of fraternization between its fighters and government forces, which was observed during a brief ceasefire in 2018. The ceasefire announcement came amid civilian protest and increasing United States pressure in reaction to the high levels of violence. Calling for the ceasefire allowed the group to demonstrate an ostensible commitment to peace, at little risk.

5. Government offers to extend the ceasefire were rejected by Taliban leaders who feared a loss in military momentum. Heading into the ceasefire, the Taliban had reduced violence in order to accelerate the pace of prisoner releases. The relative lull continued briefly until a resurgence of violent attacks culminated on 22 June in what the Afghan Forces announced as "its bloodiest week in 19 years".[2]

6. On 29 July 2020, Akhundzada issued a message on the occasion of Eid-al-Adha, granting conditional support for intra-Afghan negotiations, provided they met key Taliban aims for the withdrawal of foreign forces and establishment of "a pure Islamic government". The statement echoed remarks made two days earlier by Mullah Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024) to Iranian media that the withdrawal of foreign forces according to the agreed timetable was an absolute requirement that if not met would require "necessary decisions".[3]

7. In August 2021, the Afghan Government released over 5,000 Taliban prisoners, including 400 that required the decision of a specially convened loya jirga by President Ghani, who had previously expressed reluctance to release them due to the

[1] Listed as Al-Qaida in Iraq (QDe.115).

[2] Voice of America, "Afghan security forces suffer bloodiest week in 19 years", 22 June 2020.

[3] Tolo News, "Taliban will 'make necessary decisions' if US delays pullout", 27 July 2020.

seriousness of their offences. According to Afghan officials, of 5,494 Taliban prisoners released, 720 have since returned to the battlefield. Of these, 24 were reported to be currently serving as shadow district governors and 54 as heads of Taliban military units, including Taliban special forces known as red units. A total of five have been recaptured and 13 killed.

8. The first round of intra-Afghan negotiations between Taliban and Islamic Republic delegations in Doha began on 12 September 2020, followed by several meetings seeking agreement on a code of conduct for the negotiation process. Talks resumed on 5 January 2021 following a break.

9. By late February, Taliban statements emphasized their full compliance with the agreement, while alleging non-compliance by the United States. On 28 February 2021, in a statement to mark the anniversary of the Doha agreement, the Taliban laid responsibility for implementation of the agreement with Qatar, the United Nations, other countries and international observers present at the signing ceremony. The statement provided no detail as to a way forward.

10. In response to the announcement by Washington, D.C., regarding a policy review and reappraisal of the Doha agreement, the Taliban issued several statements, ranging from appeals for the United States to abide by the withdrawal deadline, to threats of attacks should they remain beyond it. In February 2021, Taliban first deputy Sirajuddin Jallaloudine Haqqani (TAi.144) stated that failure to abide by the terms of the agreement would result in unprecedented Taliban offensives.

11. On 11 April, the Taliban insisted that any breach of the 1 May deadline would automatically lead to a resumption in attacks. The Taliban dismissed any notion of extending the deadline as having no benefit, reiterating that re-establishment of the "Islamic Emirate", and not maintaining a democratic system, was the only option on the table.

12. The United States shared a draft peace plan calling for discussions between the parties regarding how a political solution to the conflict might unfold, including guiding principles for the future of Afghanistan and a political road map for a transitional peace government, pending elections under a new constitution.[4] Talks complementary to those in Doha were slated for 16 April in Istanbul (later postponed to 24 April–4 May). On 12 April, the Taliban Political Commission stated that they were still to make a final decision on participation. Despite this, on 13 April, a joint statement by Turkey, Qatar and the United Nations officially announced the Istanbul conference on the Afghanistan peace process.[5]

13. On 14 April, United States President Biden announced the withdrawal of all American and allied troops from Afghanistan by the twentieth anniversary of the 11 September 2001 attacks. One day earlier, following media reporting on the impending announcement, the Taliban issued a statement via Twitter that they would not take part in any conference intended to decide the future of Afghanistan until all foreign troops had departed. As of the writing of the present report, it is unclear when formal talks will resume.

[4] United States of America, Department of State, "Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America", 29 February 2020, available at https://www.state.gov/wp-content/uploads/2020/02/Agreement-For-Bringing-Peace-to-Afghanistan-02.29.20.pdf.

[5] See Secretary-General's note to correspondents, 13 April 2021, available at https://www.un.org/sg/en/content/sg/note-correspondents/2021-04-13/note-correspondents-joint-statement-co-conveners-of-the-istanbul-conference-the-afghanistan-peace-process.

14. While the position of Haibatullah Akhundzada on the subject remains largely unknown, both deputy leaders of the Taliban, Mullah Mohammad Yaqub Omari (not listed) and Sirajuddin Haqqani are reported by Member States to oppose peace talks and favour a military solution. The stated aim of the Taliban, therefore, remains the full withdrawal of foreign troops, the release of an additional 7,000 Taliban fighters, the removal of United Nations sanctions and recognition by the international community as the legitimate Government of Afghanistan. The Monitoring Team assessed in its eleventh report (see S/2020/415, para. 31) that the Taliban would continue to seek a military advantage in 2020 to further leverage concessions from the Government of Afghanistan, and this appears to remain its strategy in 2021.

II. Status of the Taliban

A. Taliban leadership

15. While the Taliban's central structure remained largely unaltered during the reporting period, one notable change from within the Office of the Leader of the Faithful (Amir al-Mu'minin) was the appointment in May 2020 of Mullah Mohammad Yaqub Omari to lead the Taliban Military Commission. Mullah Yaqub ranks second in line after first deputy Sirajuddin Haqqani to Taliban leader Haibatullah Akhundzada. Yaqub is the son of the late Taliban founder Mullah Mohammed Omar Ghulam Nabi (TAi.004) and is reported to harbour ambitions to become the group's leader.

16. The Taliban Leadership Council (Quetta Shura)[6] has continued to pursue a diplomatic policy and military strategy to gain leverage for negotiations and raise the Taliban's international profile. The group has remained outwardly unified despite some reports of internal tensions or divisions. The Quetta Shura controls Taliban affairs in 11 provinces of the south, south-west and west of the country. Another wing, known as the Peshawar Shura, controls 19 provinces.[7] Both Shuras have a presence in Kabul Province and work in tandem. They are also known to exchange fighters on occasion in order to reinforce their respective operations.

17. The independent operations and power wielded by Taliban field commanders have reportedly been a growing concern to the Leadership Council. As reported by the Monitoring Team in its previous report, tensions between the political leadership and some military commanders, such as Sadr Ibrahim (not listed) and Mullah Abdul Qayyum Zakir (not listed), reflect ongoing internal rivalries, tribal divisions and disagreements over Taliban revenue distribution (see S/2020/415, para. 21).

18. In February 2021, an order from Akhundzada directed to all Taliban provincial officials instructed Taliban units belonging to commanders outside their own province to report, going forward, only to local shadow provincial governors of the province in which they were operating. The order announced that *mahaz*[8] (splinter groups) were hereby banned and would no longer be recognized. Furthermore, commanders were not to link *dalgai* (units) operating in other provinces together with their own, or issue instructions to them.

[6] The Quetta Shura is not a geographical term, but an analytical concept describing the most senior group of Taliban leaders.

[7] The Peshawar Shura is not a geographical term, but an analytical concept describing another senior group of Taliban leaders.

[8] In this case, literally translated as "front", and used to denote a military formation such as the former Taliban splinter group Fidai Mahaz (Sacrifice Front).

19. Military commanders such as Sadr Ibrahim and Mullah Zakir have effectively built their own forces (*mahaz*), that traditionally operate across several provinces. While these forces have, in some cases, served to bolster larger Taliban operations, they have also on occasion failed to send forces in operations deemed likely to incur high casualties. With Sadr Ibrahim, Mullah Zakir and possibly other commanders proving too powerful and independent, there are leadership concerns that tensions will lead to vying for loyalties of certain groups, particularly in the south and south-west of the country. Given the timing of the order, it appears that the Leadership Council was attempting to ensure that commanders would not break ranks, accommodate local ceasefires, or take any action to contradict leadership guidelines and intent.

20. Taliban leadership has consistently maintained an outward facing image of unity, while obscuring internal dissent and tensions. Disputes have largely revolved around grievances such as tribal rivalries, allocation of resources, revenues linked to narcotics and the autonomy of individual commanders. While unity within the movement remains strong, it has required more internal effort to enforce cohesion.

21. Prior to the launch of a new fighting season, the Taliban have regularly shuffled provincial shadow governors and military commanders. Reporting from January and March 2021, following offensives against Helmand and Kandahar in late 2020, revealed several new appointments in preparation for the 2021 fighting season. In January, the Taliban appointed Mullah Daoud Muzammil (not listed) as shadow governor for Kandahar Province.[9] Former shadow governor for Helmand, Mullah Mohammadzai Baloch (not listed) was appointed shadow governor of Zabul Province, and former shadow governor of Kandahar Province, Mullah Hajji Yousaf Amin (not listed) became shadow governor for Helmand.

22. Leadership changes in January were followed by further reshuffling in early March of shadow government and military commanders in southern Afghanistan. These reportedly included the appointment of Mullah Ibrahim (alias Akhund Shahib) (not listed) as shadow governor for Zabul, Mawlawi Talib (not listed) and Mullah Mubarak (not listed) as shadow governor and military commander for Helmand, and Mullah Mehrullah Hamad (not listed) and Mullah Zarqavi (not listed) as shadow governor and military commander for Kandahar. Similar appointments were made in Farah, Faryab, Ghazni, Ghor, Herat, Jawzjan, Maidan Wardak, and in the eastern, north-eastern and south-eastern regions.

23. On 23 January 2021, the Taliban announced the death of Abdulhai Motmaen (TAi.051) due to a prolonged illness. Motmaen had been a member of the Taliban Supreme Council and had acted as spokesperson for Mullah Mohammed Omar.

24. In February 2021, negotiations were reported between Taliban loyal to Haibatullah Akhundzada and members of the Mullah Rasul Taliban splinter group (also known as the High Council of the Afghanistan Islamic Emirate) led by Mullah Niazi (not listed). Discussions resulted in at least three Rasul Taliban faction commanders rejoining the mainstream Taliban body. All three were stated to be relatives of the deceased Rasul faction commander, Mullah Nangalai (see S/2020/415, para. 25). Local interlocutors credited the defections to internal disagreements combined with a calculated decision for realignment that was forward looking.[10]

[9] Muzammil served as deputy to Sadr Ibrahim when the latter led the Military Commission.

[10] The area most contested by the Mullah Rasul faction against the Taliban is the strategic district of Shindand in Herat. Shindand is a key part of the Herat-Kandahar road network (Highway 1) and is home to one of the largest Afghan Air Force bases, located just 75 miles from the Iranian border.

B. The 2020 fighting season and expectations for 2021

25. Despite expectations for a reduction in violence, 2020 emerged as the most violent year ever recorded by the United Nations in Afghanistan, exceeding 25,000 incidents, equal to a 10 per cent increase over 2019. Violence levels surged from 12 September 2020 onwards as intra-Afghan talks began in Doha. Incident rates for the winter season, which typically sees a lull in fighting, were higher than that of the spring or summer periods when heavier fighting is expected. Unprecedented violence over the winter carried into 2021, with 7,177 security incidents recorded countrywide between 1 January and 31 March, representing a 61 per cent increase over the same period in 2020.

26. Estimates of the current number of armed Taliban fighters range from approximately 58,000 to 100,000, with numbers fluctuating as forces are actively deployed on the battlefield or placed in reserve. Taliban numbers remain robust in spite of significant attrition rates incurred in the past few years.

27. Within the Taliban structure, the Haqqani Network remains the Taliban's most combat-ready forces, under the leadership of Sirajuddin Haqqani, first deputy to Taliban leader Haibatullah Akhundzada.[11] The Haqqani Network, though integrated into the Taliban, retains semi-autonomous status while still reporting directly to the Taliban Supreme Council.

28. The Haqqani Network is reported to have a highly skilled core of members who specialize in complex attacks and provide technical skills, such as improvised explosive device and rocket construction. A wider force of between 3,000 to 10,000 traditional armed fighters operate in the so-called "P2K" region of Khost, Paktika and Paktiya Provinces. The Haqqani Network remains a hub for outreach and cooperation with regional foreign terrorist groups and is the primary liaison between the Taliban and Al-Qaida.

29. According to Member States, the Taliban now contest or control an estimated 50 to 70 per cent of Afghan territory outside of urban centres, while also exerting direct control over 57 per cent of district administrative centres. During 2020, four district administration centres were captured by the Taliban, all of which were subsequently recaptured by Afghan Forces within one to four days (Arghandab in Kandahar Province, Darwazi Bala in Badakhshan, Dashti Archi in Kunduz and Kohistan in Faryab Province). The Taliban captured Yamgan district of Badakhshan last year and still retain control at the time of writing of the present report. During the first quarter of 2021, the Taliban captured Murghab district in Badghis Province, Almar in Faryab (denied by the government) and Charkh in Logar Province.[12]

30. On 11 October 2020, the Taliban launched their largest offensive operation of the reporting period against the provincial capital of Helmand Province, Lashkar Gah. Simultaneously, Taliban forces besieged the nearby town of Nahr-e Saraj while cutting off Highway 601, effectively isolating Lashkar Gah and blocking assistance from nearby Kandahar. The coordinated attack forced Afghan Forces into tactical withdrawal and led to concerns that that city would fall to Taliban forces. Citing the attack on a provincial capital as a breach of the Doha agreement, American forces

[11] Sirajuddin Haqqani is the leader of the Miram Shah Shura, which is not a geographical term but an analytical concept describing a regional body of the Supreme Council. He is also assessed to be a member of the wider Al-Qaida leadership, but not of the Al-Qaida core leadership (the Hattin Shura).

[12] According to the Government, the Taliban captured the old district administration centre and not the relocated one.

carried out air strikes against besieging Taliban until they withdrew after incurring significant casualties.[13]

31. Although the Taliban claimed that their October 2020 attack on Lashkar Gah was aimed at retaking areas lost to Afghan Forces a few months earlier,[14] Member States assess that the attack was a probing exercise to gauge how far conditions of the Doha Agreement could be tested before being challenged by the United States. As a consequence, Member States report that the Taliban have been emboldened to sustain attacks for longer periods while also exercising greater freedom of movement. This has allowed the Taliban to mass forces around key provincial capitals and district centres, enabling them to remain poised to launch attacks, while technically still abiding by the terms and conditions of the Doha agreement.

32. In the north, the Taliban have moved forces into several provinces, including Badakhshan, Baghlan, Jowzjan, Kunduz and Takhar. Their objective has been to deny Afghan Forces freedom of movement and establish control over road communications and border crossings in order to facilitate illicit narcotic and mineral trade. Taliban forces are assessed to exert more control over road networks in the north than at any other time since 2001, contributing to high levels of illegal vehicle checkpoints used by the Taliban to collect taxes and target government employees.

33. Many interlocutors believe that the Taliban have used the 2020 fighting season to further strengthen strangleholds around several provincial capitals, seeking to shape future military operations when levels of departing foreign troops are no longer able to effectively respond.

34. Both the Taliban and Afghan Forces are assessed to have suffered high attrition rates during the 2020 fighting season. While Taliban recruitment has remained steady to coincide with renewed spring offensives, Afghan Forces recruitment has continued to decline. As of February 2021, the strength of Afghan Forces stood at approximately 308,000 personnel, well below its target strength of 352,000.

35. A wave of violence and killings by the Taliban targeting government officials as well as women, human rights defenders and journalists, among others, followed the inauguration of the Afghanistan peace negotiations in Doha.[15] The United Nations recorded a significant rise across all categories of security incidents in 2020, with an increase in reported assassinations from 780 in 2019 to 996 in 2020, a growth of 28 per cent. During 2020, targets for assassinations broadened from government and security personnel to civil society activists, health-care workers, journalists, judges, prosecutors, religious scholars, intellectuals and, as noted above, prominent Afghan women. While responsibility for most assassinations went unclaimed, interlocutors of the Monitoring Team stated that approximately 85 per cent of them were carried out by the Taliban.[16] In many cases, victims had been outspoken against the Taliban or had received threats previously from the group.

36. The first quarter of 2021 suggests that this trend is continuing. In Kabul alone, between 25 January and 8 February according to a Member State, there were 33 major events recorded, including three assassination attempts against Afghan security and government officials, 16 improvised explosive device detonations and the identification on 2 February of a cache containing nine remote controlled magnetic

[13] Air strikes carried out in October accounted for 17 per cent of all air strikes conducted in 2020.

[14] Al Jazeera, “As violence flares in south Afghanistan, key questions answered”, 19 October 2020.

[15] United Nations Assistance Mission in Afghanistan (UNAMA), “Killing of Human Rights Defenders, Journalists and Media Workers in Afghanistan 2018–2021”, special report, available at https://unama.unmissions.org/sites/default/files/unama_special_report_killing_of_human_rights_defenders_and_journalists_in_afghanistan_2018-2021_february_2021.pdf.

[16] As noted in the UNAMA special report cited above, the period most identified with these killings began 12 September 2020 and corresponded to the start of intra-Afghan talks in Doha.

improvised explosive devices, which are frequently used in assassinations. The increase in targeted assassinations has reportedly been primarily orchestrated by the Haqqani Network but is also said to have been favoured by Mullah Yaqub.

37. Assassinations of religious scholars since the Doha agreement have been denied by the Taliban, but many of the scholars killed tended to be vocal critics of the Taliban, actively leading government-initiated religious councils, or were simply known supporters of the peace talks. According to Afghan officials, at least 14 senior ulema were killed in targeted assassinations during 2020 despite the formation of an Ulema protection committee by the Afghan Office of the National Security Council in 2019.

38. Taliban rhetoric and reports of active Taliban preparations for the spring fighting season indicate the group is likely to increase military operations for 2021, whether or not a spring offensive is announced. Recent denials in April by the Taliban that they convened a meeting of the Peshawar Shura Council (normally done before a new spring offensive) were supplemented by Taliban remarks that fighting jihad during the holy month of Ramadan has more rewards and that the Taliban would fight.[17]

39. The Taliban may well take advantage of this to conduct attacks on withdrawing forces in a further attempt to score propaganda points over the United States. Afghan Forces have successfully reversed many Taliban gains with the assistance of international coalition close air support, but have done so with heavy casualty rates. Air contributions provided by coalition forces have been an essential support for ground operations; it remains to be seen how Afghan Forces will perform without it. Specially trained units such as the Afghan commandos have traditionally enjoyed higher levels of morale even while shouldering much of the burden of fighting against the Taliban. This burden would dramatically increase if lesser disciplined units within the Afghan National Army and Afghan National Police begin to collapse or defect. Afghan Forces remain dependent on foreign technical support and financial assistance. The coming international military withdrawal before a final peace agreement between the Taliban and the Afghan Government will challenge Afghan Forces by limiting aerial operation with fewer drones and radar and surveillance capabilities, less logistical support and artillery, as well as a disruption in training.

C. The Taliban and Al-Qaida

40. As reported by the Monitoring Team in its eleventh report (S/2020/415, paras. 32–44), the Taliban and Al-Qaida remain closely aligned and show no indication of breaking ties.[18] Member States report no material change to this relationship, which has grown deeper as a consequence of personal bonds of marriage and shared partnership in struggle, now cemented through second generational ties.

41. While the Doha agreement has set some expectations for a break in the long-standing relationship between the Taliban and Al-Qaida, the publicly available text of the agreement does not define expectations, and its annexes remain secret.

42. According to Member State information, Al-Qaida is resident in at least 15 Afghan provinces, primarily in the east, southern and south-eastern regions, and are

[17] The remark was made by the Taliban spokesperson Zabihullah Mujahid to the Afghan newspaper Hasht-e-Subh and was quickly circulated on social media. See https://pajhwok.com/2021/04/14/taliban-reject-peshawar-meeting-confirm-ramadan-fighting/.

[18] The Taliban refuted the findings of the report in responses made on 5 and 6 June 2020. In their responses, the Taliban claimed there were no foreign terrorist fighters present in Afghanistan and blamed Member States for “providing false information” to “exploit the name of the United Nations”.

led by Al-Qaida's Jabhat-al-Nasr wing under the direction of Sheikh Mahmood (not listed).[19] Members of the group have been relocated to more remote areas by the Taliban to avoid potential exposure and targeting. According to Member States, Al-Qaida maintains contact with the Taliban but has minimized overt communications with Taliban leadership in an effort to "lay low" and not jeopardize the Taliban's diplomatic position vis-à-vis the Doha agreement.

43. Member States reported that a significant part of Al-Qaida leadership remains based in the border region of Afghanistan and Pakistan, where the core is joined by and works closely with Al-Qaida in the Indian Subcontinent.

44. Al-Qaida's own strategy in the near term is assessed as maintaining its traditional safe haven in Afghanistan for the Al-Qaida core leadership. The Monitoring Team takes note of assessments that have suggested a longer-term Al-Qaida core strategy of strategic patience for a period of time before it would seek to plan attacks against international targets again.[20] This scenario is untested against stated Taliban commitments to prohibit such activities.

45. Al-Qaida, including Al-Qaida in the Indian Subcontinent, is reported to number in the range of several dozen to 500 persons. Al-Qaida core's membership is of non-Afghan origin, consisting mainly of nationals from North Africa and the Middle East. Although, as noted above, Member States assess that formal communication between senior Al-Qaida and Taliban officials is currently infrequent, one Member State reported that there is regular communication between the Taliban and Al-Qaida on issues related to the peace process. The group's leader, Aiman Muhammed Rabi al-Zawahiri (QDi.006), is believed to be located somewhere in the border region of Afghanistan and Pakistan. Previous reports of his death due to ill health have not been confirmed. One Member State reports that he is probably alive but too frail to be featured in propaganda.[21] Another Egyptian national, Husam Abd Al-Rauf (alias Abu Mohsin al-Masri) was killed on 20 October 2020 in Andar district of Ghazni Province. Al-Rauf was thought to be both an Al-Qaida Shura Council member and its chief financier.

46. Al-Qaida in the Indian Subcontinent operates under the Taliban umbrella from Kandahar, Helmand (notably Baramcha) and Nimruz Provinces. The group reportedly consists of primarily Afghan and Pakistani nationals, but also individuals from Bangladesh, India and Myanmar. Its current leader is Osama Mahmood (not listed), who succeeded the late Asim Umar (not listed). The group is reported to be such an "organic" or essential part of the insurgency that it would be difficult, if not impossible, to separate it from its Taliban allies. Several Member States characterized this relationship by noting that the wife of the former leader of Al-Qaida in the Indian Subcontinent, Asim Umar (see S/2020/415, para. 36), was among 5,000 Taliban prisoners freed by the Afghan Government in 2020 as part of the Doha agreement.

47. The killing of several Al-Qaida commanders in Taliban-controlled territory underscores the closeness of the two groups. Following the death of al-Rauf in October, the Al-Qaida in the Indian Subcontinent deputy, Mohammad Hanif (alias Abdullah), was killed on 10 November 2020 in Bakwa District of Farah Province.

[19] Provinces containing members of Al-Qaida are reported to include Badakhshan, Faryab, Ghazni, Kabul, Kapisa, Kunar, Kunduz, Laghman, Nangarhar, Nuristan, Panjsher, Parwan, Takhar, Uruzgan and Zabul.

[20] United States Institute of Peace "Afghanistan Study Group final report: a pathway for peace in Afghanistan", 3 February 2021, available at https://www.usip.org/publications/2021/02/afghanistan-study-group-final-report-pathway-peace-afghanistan.

[21] While a video released on 12 March 2021 showed al-Zawahiri speaking about Rohingya Muslims in Myanmar, al-Zawahiri's comments in the video were consistent with views he has expressed many times previously, leaving no way of indicating when the video was made.

According to a Member State, he had been providing bomb-making training to Taliban insurgents in that location. Both individuals appear to have been given shelter and protection by the Taliban. On 30 March 2021, Afghan Forces led a raid in Gyan District of Paktika Province that killed a prominent Al-Qaida in the Indian Subcontinent commander, Dawlat Bek Tajiki (alias Abu Mohammad al-Tajiki), alongside Hazrat Ali, a Taliban commander from Waziristan.

48. Al-Qaida's presence in Afghanistan has also been confirmed by its own affiliated propaganda and media wings. Al-Qaida's weekly *Thabat* newsletter reported on Al-Qaida operations inside Afghanistan, listing Al-Qaida attacks since 2020 in 18 provinces.[22]

49. In May 2020, Al-Qaida in the Indian Subcontinent released an Eid al-Fitr audio message in which it portrayed the Doha agreement as an example of divine victory and reward for pursuing jihad. While both organizations are expected to maintain a posture of distance and discretion for as long as such is required for the achievement of Taliban objectives, Al-Qaida nonetheless stands to benefit from renewed credibility on the back of Taliban gains. It will be important for the international community to monitor any sign of Afghanistan again becoming a destination for extremists with both regional and international agendas.

D. Taliban finances and connections to criminal activity

50. The primary sources of Taliban financing remain criminal activities, including drug trafficking and opium poppy production, extortion, kidnapping for ransom, mineral exploitation and revenues from tax collection in areas under Taliban control or influence. According to Member States, external financial support, including donations from wealthy individuals and a network of non-governmental charitable foundations also account for a significant part of Taliban income. While impossible to ascertain to any degree of precision, estimates of annual income generated by the Taliban range from $300 million to $1.6 billion.

51. Member States report that since becoming second deputy to Haibatullah Akhundzada, Mullah Yaqub has pursued greater financial independence for the Taliban, in part by focusing efforts on controlling unexplored mineral-rich areas of Afghanistan. One Member State estimated that in 2020, profits from the mining sector earned the Taliban approximately $464 million.

52. Afghan officials reported that of all mining zones, government control extended to only 281, which were located across 16 provinces. A further 148 zones in 12 provinces were under the control of local warlords, while the Taliban were assessed to hold authority over the remaining 280 zones dispersed among 26 provinces. The Taliban derived income from mining directly under their control and are assessed to derive further revenues from at least some of the mining areas controlled by the warlords. No information exists to indicate how many actual mines are operating in each zone not under government control, nor is there any reliable method to gauge quantities being extracted from individual mines on a daily basis.

53. When the Afghan Government announced policy changes to issue contracts for legitimate mining companies operating in Taliban-controlled areas (thereby gaining taxes in exchange for legalizing existing mining), the Afghan Ministry of Mines and

[22] FDD's Long War Journal, "Analysis: Al Qaeda continues to operate throughout Afghanistan", 8 April 2021, available at https://www.longwarjournal.org/archives/2021/04/analysis-al-qaeda-continues-to-operate-throughout-afghanistan.php.

Petroleum reported a 400 per cent increase in extraction from Taliban mining zones in an effort to pre-empt any potential loss of revenue.[23]

54. Previous information related to illicit 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), tenth report (see S/2019/481, paras. 28–34) and eleventh report (see S/2020/415, paras. 55 and 56).

55. Authoritative information regarding opium poppy crop yields and trends in Afghanistan for the April 2020–April 2021 reporting period was not available to the Monitoring Team. Notwithstanding the lack of recent information, Member States consistently report that the crop continues to represent the most significant source of income for the Taliban, with one estimate giving it at a total of approximately $460 million during 2020.

56. The ongoing COVID-19 pandemic does not appear to have had a material impact on trading routes, with the so-called Balkan and southern routes retaining their status as the primary trafficking channels for Afghan opiates.[24] The Caucasus branch of the routes appears to have remained a likely transit corridor for opiates to European markets. The seizure of Afghan heroin in Azerbaijan reportedly increased to 2,240 kg in 2020, compared to 802 kg in 2019. At the same time, the pattern and origin of methamphetamine seizures in countries neighbouring Afghanistan suggest that the manufacture of the drug in Afghanistan remained steady during the COVID-19 pandemic.[25]

57. In the first nine months of 2020, the Counter-Narcotics Police of the Ministry of Interior Affairs of Afghanistan carried out 2,072 actions, a decline from 2,804 over the same period in 2019. Over 2,400 suspects were arrested, and approximately 195 tonnes of drugs were seized, more than a 50 per cent decrease over the same period in 2019. Most seizures were of cannabis-type drugs. Operations resulted in the dismantling of 12 drug laboratories.

58. The data indicates an overall decline in the total number of illicit narcotic seizures by Afghan law enforcement agencies in 2020 relative to previous years. Afghan authorities have attributed this at least in part to the gradual expansion of Taliban-controlled territory in the country, particularly in key border provinces where transhipments occur.

59. While not a new tactic, the Taliban have increasingly used expanding territorial control to extort monies from a wide range of public infrastructure services, including road construction, telecommunications and road transport. As an example, daily taxes collected from illegal Taliban vehicle checkpoints between Pul-e Khumri and Mazar-e Sharif alone are estimated to be substantial. Control of key lines of communication for the Taliban, while serving a lucrative cash generator, critically also denies freedom of movement for Afghan Forces, a problem that increases exponentially as more territory and road communications come under Taliban sway.

60. In addition to extortion targeting infrastructure services, the Taliban have targeted employees and management of infrastructure companies for kidnapping and killing. Attacks against physical infrastructure, such as the blowing up of mobile

[23] Estimates were derived by the daily volume of fully laden marble trucks exiting mining zones. A simplified example would be for a mining area that normally produced 25 fully laden trucks per day increasing that number to more than 100 per day.

[24] UNODC, "Drugs monitoring platform brief: possible impact of the COVID-19 pandemic on trafficking in opiates and methamphetamine originating in Afghanistan", available at https://www.unodc.org/documents/data-and-analysis/covid/DMP_Brief_short.pdf.

[25] Ibid.

telecommunication masts and electricity towers, appear part of organized and planned efforts by the Taliban to undermine government utilities in strategic locations, dissuade private companies from working with elected officials and generally intimidate the population and potential opponents of the group.

III. Islamic State in Iraq and the Levant in Afghanistan

61. Despite territorial, leadership, manpower and financial losses during 2020 in Kunar and Nangarhar Provinces, the Islamic State in Iraq and the Levant-Khorasan (ISIL-K) continues to pose a threat to both the country and the wider region. ISIL-K is seeking to remain relevant and to rebuild its ranks, with a focus on recruitment and training of new supporters potentially drawn from the ranks of Taliban who reject the peace process.[26]

62. ISIL-K territorial losses have affected the group's ability to recruit and generate new funding. Although the group is assessed to retain a core group of approximately 1,500 to 2,200 fighters in small areas of Kunar and Nangarhar Provinces,[27] it has been forced to decentralize and consists primarily of cells and small groups across the country, acting in an autonomous manner while sharing the same ideology. The core group in Kunar consists mainly of Afghan and Pakistani nationals, while smaller groups located in Badakhshan, Kunduz and Sar-e-Pol are predominantly made up of local ethnic Tajiks and Uzbeks. Recent reporting by Afghan security agencies referred to the disruption of a 450-strong cell of ISIL-K around Mazar-e Sharif in Balkh Province, suggesting that the group may be stronger in northern Afghanistan than previously assessed.

63. The ISIL core's leadership in the Syrian Arab Republic views Afghan territory as a base for the spread of their influence to Central and South Asia as part of the realization of its "great caliphate" project. This has been supported by an active social media presence with a post-United States withdrawal period in mind. Following the decision of the United States and the North Atlantic Treaty Organization (NATO) to withdraw all troops from Afghanistan, the manner in which the Taliban approaches this transitional period and the extent to which they pursue an intra-Afghan peace process will determine the success of the ISIL-K strategy.

64. Regionally, ISIL-K strategy is coordinated by the Al-Sadiq office, which covers the "Khorasan" region of Central and South Asia (including Afghanistan, Bangladesh, India, Maldives, Pakistan, Sri Lanka and the Central Asian republics).[28] While infrequent, ISIL-K still maintains communications with ISIL core, but funding support to the Khorasan branch from the core is believed to have effectively dried up.

65. As noted in the Monitoring Team's twenty-seventh report (S/2021/68, para. 60), ISIL-K is currently led by Shahab al-Muhajir (alias Sanaullah). Al-Muhajir was appointed by ISIL core in June 2020 via communiqué, following the capture by Afghan special forces of Aslam Farooqi (alias Abdullah Orokzai) (not listed), then head of ISIL-K, his predecessor Zia ul-Haq (alias Abu Omar Khorasani) (not listed) and other senior ISIL-K members. Prior to being appointed Emir, al-Muhajir served as ISIL-K chief planner for high-profile attacks in Kabul and other urban areas.

66. Abu Omar Khorasani was reported by one Member State to have been both the leader of ISIL-K and the head of the Al-Sadiq office. According to that report, the two positions have now been separated: al-Muhajir was only appointed to lead

[26] According to one Member State, if successful, ISIL-K has the potential to grow significantly, even beyond the numbers that it achieved in the period prior to 2018.

[27] Specifically, the Manogay district of Kunar and the Achin district of Nangarhar.

[28] The Al-Sadiq office is responsible for Central Asia and South Asia, but not for South-East Asia.

ISIL-K, whereas Sheikh Tamim (not listed) took over the Al-Sadiq office. Tamim is reported to share good relations with al-Muhajir, with no tension evident between the two men or their respective missions. The regional structure which the Al-Sadiq office coordinates is replicated elsewhere in the world, with the ISIL directorate of provinces establishing and fleshing out a hub-and-spoke approach to the problem of the core's inability to maintain its previous level of command and control. There is a direct analogy with the role of the Al-Karrar office, the hub co-located with ISIL in Somalia that coordinates the group's activities in East and Central Africa.

67. According to one Member State, al-Muhajir may also have been previously a mid-level commander in the Haqqani Network. That State assesses that he continues to maintain cooperation with the entity, providing "key expertise and access to [attack] networks" (see S/2021/68, para. 61). Thus far, the Monitoring Team is unable to confirm this, although several Member States report that fighters with relevant skills may migrate between terrorist groups in Afghanistan, based partly on which group has need of them and is able to pay them.

68. Although some Member States have reported tactical or commander-level collaboration between ISIL-K and the Haqqani Network, others strongly deny such claims. Any relationship is based on personal connections and augmented by individuals moving among multiple terrorist groups. Authorized movement of personnel with a tacit understanding that both groups benefit from certain joint venture attacks is also likely, as such attacks project a weakening security situation that undermines public confidence in the Government and clearly benefits both ISIL-K and the Haqqani Network. In this manner, one Member State has suggested that certain attacks can be denied by the Taliban and claimed by ISIL-K, with it being unclear whether these attacks were purely orchestrated by the Haqqani Network, or were joint ventures making use of ISIL-K operatives.

69. There are a number of attacks claimed by ISIL-K for which the Taliban have denied responsibility. These include the 12 May 2020 attack against the Médecins sans frontières maternity ward in Kabul, the 2 August 2020 attack against Jalalabad Prison, the complex attack on Kabul University of 2 November 2020, the rocket attack on Kabul city of 21 November 2020 that targeted the highly fortified Green Zone and Presidential Palace, the rocket attack of 12 December 2020 that targeted Hamid Karzai International Airport and the rocket attacks on Bagram Airfield of 9 April and 19 December 2020.[29]

70. During the first four months of 2021, the United Nations Assistance Mission in Afghanistan (UNAMA) recorded 77 ISIL-K claimed and/or attributed attacks.[30] This was an increase over the same period in 2020, where the number of claimed/attributed attacks was far lower, at 21. The large increase in ISIL-K attacks for the first quarter of 2021 also corresponded to a similar increase in attacks by the Taliban during the same period. Overall, however, the number of ISIL-K attacks has continued to decrease annually. While 572 attacks were recorded between April 2019 and March 2020, the same period between 2020–2021 recorded 115, a decline of almost 80 per cent.

[29] Though not claimed by ISIL-K, there was also an attack against the United States Camp Chapman base in Khost Province on 27 October 2020 that bore a strong Haqqani Network signature. See Foreign Policy, "Another Base Attack in Afghanistan Hushed Up to Hurry U.S. Exit", 13 January 2012, available at https://foreignpolicy.com/2021/01/13/u-s-afghanistan-camp-attack-hit-silence/.

[30] UNAMA, "Killing of human rights defenders, journalists and media workers in Afghanistan 2018–2021", special report, available at https://unama.unmissions.org/sites/default/files/unama_special_report_killing_of_human_rights_defenders_and_journalists_in_afghanistan_2018-2021_february_2021.pdf.

71. Member States assess that there has been a “trickle” of foreign terrorist fighters arriving in Afghanistan until now, not the significant influx that was anticipated of relocators from the collapsing ISIL “caliphate” in the period from 2017 to 2019. Individuals or groups with an extremist ideology, or those who are not willing to be controlled by the Taliban, may therefore still present themselves as recruits for ISIL-K. Even in a more positive scenario in which the Taliban clamps down on foreign extremists, the stabilization of the country will take time, providing opportunities to terrorists and warranting further international monitoring of the situation.

IV. Foreign terrorist fighters in Afghanistan

72. Although the Taliban maintains its long-standing practice of denying the presence of foreign terrorist fighters in Afghanistan, fighters from a variety of countries and militant groups continue to operate in the country, and most are reported by Member States to be at minimum tolerated or protected by the Taliban. The Monitoring Team continues to estimate the number of foreign terrorist fighters to be approximately between 8,000 and 10,000, mainly comprised of individuals from Central Asia, the north Caucasus region of the Russian Federation, Pakistan and the Xinjiang Uighur Autonomous Region of China, among others. Although the majority are affiliated foremost with the Taliban, many also support Al-Qaida. Others are allied with ISIL or have ISIL sympathies.

73. The Monitoring Team was informed by interlocutors of documents attributed to the Taliban, which present differing approaches to foreign terrorist fighters under Taliban control. The first, made available in September 2020 is a decree, detailing summary guidelines for foreign militants protected by the Taliban. In it, the Taliban Intelligence Commission is given authority to establish a dedicated unit with responsibility for the general oversight, training and well-being of foreign terrorist fighters. The decree states that the Intelligence Commission will conduct a census of all foreign mujahideen and document their personal details and group affiliations before issuing photographic identity cards. Foreign terrorist fighters are prohibited from taking part in kidnapping and extortion, unauthorized travel or recruitment, interaction with the enemy or the displaying of any flag other than that of the Taliban. According to this document, foreigners are to live in areas designated by the Taliban and must take an oath to the Islamic Emirate.

74. A further document was a one-page directive in Pashto that began circulating on social media in mid-February 2021 from the Taliban Military Commission banning all foreign terrorist fighters. This document, complete with Islamic Emirate letterhead, instructed all Taliban that they were barred from bringing any foreign nationals into their ranks, or providing them shelter. Violators were threatened with being relieved of their responsibilities and having their armed groups disbanded.

75. The timing of the latter document appearing on social media coincided with growing international concern over continued links between foreign terrorist fighters, Al-Qaida and the Taliban, adding pressure for the Taliban to sever relations. Unusually for an internal Taliban Military Commission document, the date was displayed in the Gregorian calendar format and in Roman script. Given that the latter document had also been circulated on social media, many interlocutors of the Monitoring Team believe the instruction to have been deliberately produced for external consumption to give the perception that the Taliban was complying with conditions set out in the Doha agreement.

76. Information from Member States and other interlocutors lends credence to the initial document from September but suggests that the approach towards foreign

terrorist fighters by the Taliban has not been consistent. Enforcement has been more pronounced in cases of foreign terrorist fighters with suspected leanings to ISIL and to Tehrik-e Taliban Pakistan (TTP) (QDe.132).[31] Attempted enforcement has reportedly led to clashes (some fatal) between the Taliban and TTP over operational restrictions placed on the latter.

77. Despite growing distrust, TTP and the Taliban carry on with relations mainly as before. A reunification took place in Afghanistan between TTP and certain splinter groups in the period from December 2019 to August 2020. This included the Shehryar Mehsud group, Jamaat-ul-Ahrar (JuA) (QDe.152), Hizb-ul-Ahrar, the Amjad Farooqi group and the Usman Saifullah group (formerly known as Lashkar-e Jhangvi). Al-Qaida was reportedly involved in the moderation between the groups.[32]

78. The return of splinter groups to the TTP fold has increased its strength, of which current Member State estimates range between 2,500 and 6,000 armed fighters, with one Member State assessing that the upper range is more accurate. The group has been led since June 2018 by Noor Wali Mehsud (QDi.427).[33] The deputy to Mehsud is Qari Amjad (not listed). The group has distinctive anti-Pakistan objectives but also supports the Afghan Taliban militarily inside Afghanistan against Afghan Forces. The group is traditionally located in the eastern districts of Nangarhar Province, near the border with Pakistan.

79. On 28 January 2021, the founder and leader of Lashkar-e-Islam, Mangal Bagh (not listed),[34] was killed by an improvised explosive device stated to have been planted at the gate of his house in the Naziyan district of Nangarhar Province. Bagh was killed along with two bodyguards. Local interlocutors attributed responsibility for the attack to Bagh's former deputy, Fazil Amin. Bagh and Amin had fallen out, causing the latter to join the Taliban. Lashkar-e-Islam was closely allied with TTP, which issued condolences for Bagh while urging the new Lashkar-e-Islam leader, Zala Khan Afridi (not listed) to unite with TTP.

80. According to Member States, the Eastern Turkistan Islamic Movement (ETIM) (QDe.088) consists of several hundred members, located primarily in Badakhshan and neighbouring Afghan provinces. A number of Member States identify this group as the Turkistan Islamic Party, which is a widely accepted alias of ETIM. The group also identifies itself as the Turkistan Islamic Party (on 2 December 2020, the Syrian branch of the group issued a statement that identified itself as such). Abdul Haq (QDi.268) has remained the group's leader for more than two decades. Many Member States assess that it seeks to establish a Uighur state in Xinjiang, China, and towards that goal, facilitates the movement of fighters from Afghanistan to China. Another Member State reported that the group has also established corridors for moving fighters between the Syrian Arab Republic, where the group exists in far larger numbers, and Afghanistan, to reinforce its combat strength. According to several Member States, the group remains active in Afghanistan. The group participated in the siege of Kuran wa Munjan District in Badakhshan Province in July 2020,

[31] Reporting of increased control over foreign terrorist fighters and entities by the Taliban is not new. The emergence of ISIL in Afghanistan in 2015 and subsequent pledges of allegiance to Abu Bakr al-Baghdadi, listed as Ibrahim Awwad Ibrahim Ali al-Badri al-Samarrai (QDi.299), made by many foreign terrorist fighters who had been allied to the Taliban, led to more attempts to amalgamate foreigners into Taliban ranks and exercise more control over their activities.

[32] In response to the Monitoring Team's twenty-seventh report (S/2021/68), TTP issued a statement on 8 February 2021 in which they denied working with Al-Qaida.

[33] On 16 July 2020, Noor Wali Mehsud was added to the list as QDi.427.

[34] While not listed under United Nations sanctions, Bagh was wanted by the United States of America, which offered a $3 million reward for his arrest. See Rewards for Justice, "Wanted: information that brings to justice Mangal Bagh", available at https://rewardsforjustice.net/english/mangal_bagh.html.

according to one Member State, engaging in an armed confrontation with Afghan security forces. The group reportedly maintains relationships with Al-Qaida, ISIL-K, Jamaat Ansarullah and Jama'at al-Tawhid Wa'al-Jihad. Member States further reported that Hajji Furqan (not listed), the group's deputy commander, leads as many as 1,000 foreign terrorist fighters, including approximately 400 members of ETIM/Turkistan Islamic Party in Badakhshan Province. One Member State reported that Furqan is also a deputy commander in Al-Qaida responsible for the recruitment of foreign terrorist fighters. In the second half of 2020, Furqan sent "combat teams" to western and northern Badakhshan and neighbouring provinces to identify safe havens. Several Member States note that the group carries out terrorist training, maintains an active social media presence and regularly releases audio and video messages promoting terrorist attacks. The group raises funds through extortion and kidnap for ransom, among other means.

81. The Islamic Movement of Uzbekistan (IMU) (QDe.010) consists of up to 700 people, including family members of fighters, and approximately 70 Central Asians who left ISIL-K and joined IMU. The Movement leader, Abdulaziz Yuldash, was killed in November 2020 in Ghormach District, Faryab Province. There are no clear details of his death, but local interlocutors described Yuldash's son being wounded in the same attack. One Member State reported that Jafar Yuldash, the younger brother of the former leader, is the new leader of the organization. According to Member States, the group is currently based in Faryab, Sar-e Pol and Jowzjan Provinces, where they are assessed to be dependent upon local Taliban for money and weapons. Owing to what is described as near complete suppression and control by the Taliban over them, the Movement, along with related groups Islamic Jihad Group (QDe.119) and Jundullah, have been described by one Member State as "formerly relevant terror groups." Member States assess a low probability of these groups having the capability to operate autonomously in the future, as they are so closely aligned with Taliban command and control.

82. Other groups with Central Asian backgrounds are present in the north of Afghanistan, albeit in smaller numbers. As referred to above, Khatiba Imam al-Bukhari (KIB) (QDe.158) has approximately 25 to 150 fighters, mostly in Badghis Province. KIB was reported by a Member State to have been relocated to Badghis from Faryab province after threatening Uzbekistan. Islamic Jihad Group has approximately 100 fighters active in the northern Afghan provinces of Faryab and Kunduz under Taliban shelter and control. In accordance with new restrictions on foreign terrorist fighters, the Taliban has reportedly forbidden these groups from launching independent operations, resulting in a reduction of their income. The position of these groups has been further complicated by the killing of IMU leader Yuldash in November.

83. The evolution of the situation in Afghanistan, including the intra-Afghan peace process, has the potential to impact the nature, presence and activity of foreign terrorist fighters in the country. Pressure on the Taliban to act against foreign terrorist fighters has not succeeded. Taliban denial of their presence, and that of Al-Qaida, in the face of conclusive evidence, may present a problem for the international community in conducting meaningful discussions with the Taliban on this issue. It is not yet clear whether foreign terrorist fighters will remain within Taliban structures and restricted from taking action on their aspirations towards their home countries, or whether they may leave their so-called Taliban guesthouse and seek to reinvigorate a depleted ISIL-K.

V. Sanctions implementation

A. Travel ban

84. The Security Council Committee established pursuant to resolution 1988 (2011) decided on 23 March 2021 to extend the exemption to the travel ban imposed by paragraph 1 (b) of resolution 2255 (2015) for 14 listed Taliban for a further 90-day period beginning on 27 March 2021 and ending on 24 June 2021. The exemption is for travel to an unspecified range of destinations for the purpose of peace negotiations.

B. Asset freeze

85. The Afghan Central Bank moved ahead in January 2021 with implementation of a banking regulation that would require money-service businesses to be registered and licensed by the Central Bank as corporate entities. As the Monitoring Team reported previously (see S/2020/415, paras. 94–95), a number of money-service providers in Afghanistan operate as single-person exchanges. There are concerns that such entities are more vulnerable to money laundering and financial crime. The move to corporatize the money service business sector was met with protests in February 2021, including a strike by hawaladars, who called for the corporate licenses to be voluntary. Despite political pressure and some media reporting to the contrary, Afghanistan's Central Bank has held firm in its decision and is no longer renewing licenses for money exchange businesses that are not registered as corporate entities. The Bank is seeking to incentivize the sector to comply with the new regulation and has launched a programme to train hawaladars in the corporate registration which will be expanded to other districts.

86. The Financial Transaction and Reports Analysis Centre of Afghanistan reported the freezing of 86 bank accounts in 2020 for offenses including money laundering, terrorist financing and terrorism, among others. Afghan officials reported no freezing actions involving individuals or entities listed under the ISIL (Da'esh) and Al-Qaida sanctions or the sanctions list pursuant to resolution 1988 (2011). Afghanistan's Attorney General's Office reported 78 convictions for terrorism financing in 2020.

C. Arms embargo

87. The current reporting period highlighted two developments of concern: the first is UNAMA reporting of commercially available drones being used by the Taliban for reconnaissance and attack activities; the second is a large increase in the use of magnetic improvised explosive devices and suicide vehicle-borne improvised explosive devices.

88. During 2020, there were 12 recorded drone attacks carried out by the Taliban against Afghan Forces personnel and static targets. Eight of these occurred in the central region, with other attacks taking place in the north, north-east and south-east. In the first quarter of 2021, there have been five such recorded attacks, all in the north.[35] Incidents have involved commercially available drones laden with an explosive device (grenade or mortar round). In its twentieth report to the 1267 Committee (S/2017/573, paras. 96–98) and in subsequent reports, the Monitoring Team highlighted the use of drones by ISIL in Iraq and the Syrian Arab Republic and made recommendations to

[35] UNAMA reported two attacks in Kunduz Province, two in Balkh Province and one in Sar-e Pol Province.

Member States for exercising enhanced due diligence when exporting such devices to conflict zones in which ISIL and Al-Qaida affiliated groups operate.

89. During 2020, there was a notable increase in the use of magnetic improvised explosive devices, with 214 incidents being recorded. During the first quarter of 2021, 102 such incidents occurred. A similar pattern was seen in the use of suicide vehicle-borne improvised explosive device attacks. During 2020, there were 57 suicide vehicle-borne improvised explosive device incidents recorded. In the first quarter of 2021, there have been 25 such incidents. In the beginning of 2021, therefore, there has been almost a doubling in frequency of magnetic improvised explosive device and suicide vehicle-borne improvised explosive device usage, which may indicate what is in store for the rest of the year.

VI. Work of the Monitoring Team

A. Evidence base

90. Due to the COVID-19 pandemic, the Monitoring Team was unable to visit Afghanistan during the period under review, but held numerous video teleconferences with senior Afghan officials in Kabul, culminating in an intensive series of engagements in March and April 2021. The Team also interacted regularly with the Permanent Mission of Afghanistan to the United Nations in New York and received information from a wide range of other Member States on issues relevant to the Security Council Committee established pursuant to resolution 1988 (2011).

B. Cooperation with Member States, regional organizations, other United Nations bodies and non-official interlocutors

91. The Monitoring Team assembled information on the situation in Afghanistan for the present report from its consultations with intelligence, security services and foreign ministries 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. The Team continues to engage with international and regional organizations to supplement its work with the Government of Afghanistan on matters relating to countering narcotics, including the United Nations Office on Drugs and Crime (UNODC) and the Central Asian Regional Information and Coordination Centre. 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 exchanges of information for mutual benefit between the Team's visits to Afghanistan. The Team remains appreciative of the excellent cooperation with UNAMA and UNODC. The Team also remains in liaison with the National Central Bureau of the International Criminal Police Organization (INTERPOL) in Kabul, as well as with INTERPOL more broadly.

C. Contributing to the public debate

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