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**Letter dated 23 May 2023 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 fourteenth 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 2665 (2022).

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

(Signed) Hernán Pérez Loose
Chair of the Security Council Committee established pursuant to
resolution 1988 (2011)



Letter dated 2 May 2023 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 [2665 \(2022\)](#). 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 the resolution, including specific recommendations for improved implementation of the measures and possible new measures.

I therefore transmit to you the Monitoring Team's fourteenth comprehensive report, pursuant to the above-mentioned provisions of resolution [2665 \(2022\)](#). The Monitoring Team notes that the document of reference is the English original and that all information considered for the report was put forward no later than 25 April.

(Signed) Justin **Hustwitt**

Coordinator

Analytical Support and Sanctions Monitoring Team

Fourteenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2665 (2022) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan

Summary

The Taliban, in power as the de facto authorities in Afghanistan under Hibatullah Akhundzada, have reverted to the exclusionary, Pashtun-centred, autocratic policies of the Taliban administration of the late 1990s.

Some dissent is apparent within the Taliban leadership, but the Taliban prioritize unity and the authority of the “leader of the faithful” (*Amir al-Mu'minin*), which is increasing. Cohesion is likely to be maintained over the next one to two years.

Hibatullah has been proudly resistant to external pressure to moderate his policies. There is no indication that other Kabul-based Taliban leaders can influence policy substantially. There is little prospect of change in the near to medium term.

The link between the Taliban and both Al-Qaida and Tehrik-e-Taliban Pakistan (TTP) remains strong and symbiotic. A range of terrorist groups have greater freedom of manoeuvre under the Taliban de facto authorities. They are making good use of this, and the threat of terrorism is rising in both Afghanistan and the region. While they have sought to reduce the profile of these groups and have conducted operations against Islamic State of Iraq and the Levant – Khorasan Province (ISIL-K), in general, the Taliban have not delivered on the counter-terrorism provisions under the Agreement for Bringing Peace to Afghanistan between the United States of America and the Taliban.

There are indications that Al-Qaida is rebuilding operational capability, that TTP is launching attacks into Pakistan with support from the Taliban, that groups of foreign terrorist fighters are projecting threat across Afghanistan's borders and that the operations of ISIL-K are becoming more sophisticated and lethal (if not more numerous).

It is too early to judge the impact of the decree by the Taliban in April 2022 banning poppy cultivation. At this point, prices have increased, as has production of the more profitable methamphetamine. Key Taliban individuals remain closely involved in production and trafficking.

The Taliban de facto authorities have had some success in revenue generation and budgetary management, with the caveat that data on expenditures is scant and opaque.

The effectiveness of the sanctions regime appears mixed. There is little evidence that it substantially impacts Hibatullah's decision-making, but lifting sanctions measures is a constant demand by the Taliban engaging Member States.

Widespread availability and proliferation of weapons and materiel already in Afghanistan undermines the arms embargo.

A number of travel ban exemptions have been sought since the end of the group exemption for the Taliban in August 2022, but information regarding unauthorized travel and late requests is concerning.

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I. Overview and chronology of recent events

1. Since the most recent report of the Monitoring Team (S/2022/419) and since taking power in August 2021, the Taliban have consolidated control over all of Afghanistan for the first time, while advocating externally for international recognition, foreign investment and humanitarian and development assistance. The Taliban have done so on their own terms, remaining uncompromising towards the demands of the international community and the provisions of the Agreement for Bringing Peace to Afghanistan between the United States of America and the Taliban, of February 2020 (Doha Agreement). Promises made by the Taliban in August 2021 to be more inclusive, break with terrorist groups, respect universal human rights, grant a general amnesty and not pose a security threat to other countries seem increasingly hollow, if not plain false, in 2023. The absence of any internationally agreed multilateral strategy on how to deal with the Taliban, and to what common ends, has allowed the regime to accelerate its consolidation of power and renege on its promises.

2. The Taliban's approach to international concerns is perhaps best exemplified by the recent decree banning female Afghans from employment with the United Nations in Afghanistan. Having made a decision antithetical to the principles enshrined in the Charter of the United Nations, barely a week later, Amir Khan Motaqi (TAi.026) again requested in a video statement that the seat of Permanent Representative of Afghanistan to the United Nations be handed over to the Taliban.

3. The present Monitoring Team report, the first in which the Taliban have been in power for the entirety of the reporting period, finds that the Taliban leadership shows no signs of bending to pressure for reform or compromise, in the hope of earning international political recognition. They are unchecked by any meaningful political opposition. During the reporting period, the presence of foreign terrorist fighters harboured by the Taliban, has become an increasing security threat to many neighbouring countries. This anxiety did not lessen with the killing of Al-Qaida (QDe.004) leader, Aiman al-Zawahiri (QDi.006) in a Kabul guesthouse connected to Taliban acting Interior Minister, Sirajuddin Haqqani (TAi.144) in July 2022. To many of the interlocutors consulted for this report, that single event speaks volumes as to the credibility of Taliban commitments to break with terrorist groups as stated in the Doha Agreement.

4. As the Taliban maintain links to Al-Qaida, they also retain traditional ties to most regional terrorist entities, including the Islamic Movement of Uzbekistan (IMU) (QDe.010), Eastern Turkistan Islamic Movement (QDe.088), also known as the Turkistan Islamic Party (ETIM/TIP), and Jamaat Ansarullah (JA) (not listed). Contrary to statements to not allow Afghan soil to be used for attacks against other countries, the Taliban have harboured and allowed active support of Tehrik-e-Taliban Pakistan (TTP)(QDe.132), which routinely conducts attacks across the border in Pakistan. While maintaining links to numerous terrorist entities, the Taliban have lobbied Member States for counter-terrorism assistance in its fight against Islamic State of Iraq and the Levant – Khorasan Province (ISIL-K)(QDe.162), which it perceives as its principal rival.

5. By reverting to uncompromising and autocratic leadership and Pashtun-centred policies remarkably similar to the political theology and behaviours of the Taliban in the late 1990s, the “leader of the faithful” (*Amir al-Mu'minin*) Hibatullah Akhundzada (not listed) has also exposed divergent views within the Taliban. These divisions are mainly between pragmatists wishing to demonstrate greater engagement and flexibility with the international community and archconservatives who maintain Deobandi theological beliefs, irreconcilable with various values and policies across

the international community. Although the Taliban remain cohesive, the existence of divisions within the Taliban has created preconditions for the weakening of the de facto regime. At the same time, ongoing struggles for power among various factional leaders are further destabilizing the situation, to the point where an outbreak of armed conflict between rival factions is a manifest risk. Member States judged that Taliban unity is likely to prevail, some predicting for at least 12–24 months. States in the region were concerned about the risk of a return to civil war should current Taliban policies continue.

II. Status of the Taliban

A. Taliban leadership

6. Taliban governance structures remain highly exclusionary, Pashtun-centred and repressive towards all forms of opposition. The majority of de facto ministers are Pashtun (there are five non-Pashtun ministers). Among provincial governors there is a similarly high Pashtun representation (25 out of 34), reflecting the Taliban's Pashtunization strategy of the 1990s, although there is more variation at the district level. While the previous Monitoring Team report noted 41 United Nations-sanctioned individuals holding Cabinet and senior-level positions in the de facto authorities (see [S/2022/419](#), para. 8), at the time of writing there were at least 58.

7. As with the Taliban administration in the 1990s, the centre of power has shifted from Kabul to Kandahar, where, Hibatullah remains reclusive, surrounded by his inner circle of ultra-conservative clerics within the Taliban Ulema Council and ideologues such as the de facto Chief Justice, Sheikh Abdul Hakim Haqqani (not listed).¹ While previous military leaders who dominated during the Taliban's insurgency now find themselves excluded from the decision-making process, many still remain in ministerial positions. The Taliban's Political Office in Doha also appears increasingly peripheral.

8. The return of Kandahar as the seat of power, as it was under Mullah Omar (TAi.004) in the 1990s, has been reinforced with key decisions being made in a way that circumvents senior Taliban de facto ministers in Kabul. For example, sources reported that the prohibition of Afghan female employees working with the United Nations was passed to local security forces by voice note from Hibatullah without the knowledge of acting de facto Prime Minister, Mohammad Hassan Akhund (TAi.002), or his three deputies, Mullah Abdul Ghani Baradar (TAi.024), Abdul Salam Hanafi (TAi.027), and Mawlawi Abdul Kabir Mohammad Jan (TAi.003). On 4 April, Taliban spokesperson Zabihullah Mujahid (not listed) announced that part of his office had been relocated to Kandahar following reports that Hibatullah ordered Mujahid to move to Kandahar to relay information from there.

9. Hibatullah has become more assertive, projecting control and authority by appointing loyalists to positions of power. Interlocutors reported that consultations had been held with the Kabul de facto Cabinet in September, October and November 2022 to put through appointments "made on merit". Decrees and edicts were stated to be directly from Hibatullah, or his close circle of clerics based in Kandahar. Increasingly, when consensus is not reached between senior Taliban and ulama, Hibatullah fulfils the role of Amir by making unilateral decisions. Outwardly, Hibatullah himself remains both reclusive and elusive, with elaborate security measures for meetings.

¹ Mawlawi Abdul Hakim Haqqani is also the author of *The Islamic Emirate and its system*, a book that details the political strategy and religious ideology of the Taliban endorsed by Hibatullah.

10. Hibatullah's leadership since seizing control has been ever more conservative, supported by decrees differing little from those issued by the Taliban in the 1990s. Interlocutors agree that orders from Hibatullah, or any appointed Amir, will be followed even by those with dissenting opinions. Decrees issued by the Amir are final, neither amendable nor reversible. This leaves small hope of policy changes once decisions are made.

B. Internal dynamic and divisions

11. The principal split within the Taliban leadership lies between factions representing Kandahar and Kabul power bases. The Kandahar group consists primarily of loyalist clerics close to Hibatullah, while the Kabul-based faction represents the Haqqanis and much of the working de facto Cabinet in the capital, including Interior Minister Sirajuddin Haqqani, acting Defence Minister Mullah Mohammad Yaqub Omari (not listed) and Head of the General Directorate of Intelligence) Abdul-Haq Wassiq (TAi.082). The Kandaharis are isolationist, more religiously conservative and unmoved by international opinion. The power base in Kabul, meanwhile, presents itself as a little more pragmatic and willing to engage internationally in return for recognition and economic assistance, though their actions to date do not provide much evidence of substantially more moderate views or policies.

12. Discord among Taliban officials over the distribution of positions in the de facto state apparatus and provincial administrations is significant. Disagreements are reportedly rife between acting Interior Minister and leader of the Haqqani Network (TAe.012), Sirajuddin Haqqani and acting First Deputy Prime Minister, Mullah Baradar. While Baradar has less influence in government, he retains the support of southern provincial administrations. In addition, Baradar is seeking to control the process for the Taliban gaining international recognition, unfreezing Afghan assets abroad and expanding foreign assistance. The conflict revolves around competition for positions in government and control of financial and natural resources and channels for smuggling commercial goods.² This friction has been overtaken by growing frustrations with the direction of the de facto authorities, in particular around the centralization of power in Kandahar and over key policy decisions, such as the ban on girls' education.

13. Taliban relations with Al-Qaida remain a source of both unity and division. The killing of Aiman al-Zawahiri on 31 July 2022 in Kabul left some Taliban mistrustful, believing they had been deceived over the presence of the Al-Qaida leader. Others sensed Zawahiri had been given up and betrayed by senior Taliban in connivance with foreign interests. Baradar, a key figure in negotiating the Doha Agreement in 2020, had reportedly remarked to Sirajuddin Haqqani that he had been made to look like a liar in front of the international community for steadfastly denying the Taliban were sheltering Al-Qaida. Haqqani was reported to have claimed that the Amir was aware. Haqqani meanwhile, was attempting to identify how Zawahiri's whereabouts had been disclosed. Some foreign fighters were concerned that if a figure such as Zawahiri could be sold out by the Taliban, as some believed he had, they could also be betrayed.

14. Taliban political differences surfaced on 16 February 2023 with the speech by Sirajuddin Haqqani in Khost criticising Hibatullah; similar comments were made by acting Defence Minister, Mullah Mohammad Yaqub Omari. Hibatullah was not named, but the message was clear. One interlocutor reported that clerics around

² Sirajuddin Haqqani is reportedly seeking to take under his control the most promising economic projects, primarily the construction of the Afghan section of the Turkmenistan-Afghanistan-Pakistan-India gas pipeline.

Hibatullah advised him to attend to the views of the ulama, but his reaction was reportedly to dismiss Sirajuddin as Interior Minister, Mullah Yaqub as acting Defence Minister and Mullah Fazl Mohammad Mazloom (TAi.023) as acting First Deputy Defence Minister. Possibly in a challenge to Hibatullah's authority, no resignations followed. Both sides appear to be co-opting various commanders and others to their cause.

15. Since Sirajuddin's speech, Hibatullah further heightened his own security in Kandahar, removing Ministry of Interior and General Directorate of Intelligence personnel from his bodyguard. Already limited access to Hibatullah has become even more tightly controlled. Martyrdom (suicide) units recently formed to fight ISIL-K have been relocated to Kandahar and brought under the control of Taj Mir Jawad (not listed).³ Some interlocutors suggested that this was in part designed to put capability beyond Sirajuddin Haqqani's control, but also might indicate genuine concern by Hibatullah for his personal security.

16. Concurrently, Sirajuddin Haqqani was reported to be trying to build greater support from the ulama shuras for his alliance with Mullah Yaqub, who was mentioned by many Member States as a credible and eventual alternative to Hibatullah's leadership. Sirajuddin was reportedly trying to undermine Hibatullah's religious legitimacy with the ultimate goal of the ulama declaring him unfit to lead. Though details of his health are unverified, others suggested that many senior Taliban were waiting for Hibatullah's poor health to lead to a natural succession. One Member State mentioned that Hibatullah survived two bouts of coronavirus disease (COVID-19), leaving his respiratory system weakened, in addition to existing kidney problems.

17. Speculation on succession commonly revolves around Mullah Yaqub, the son of Taliban founder Mullah Omar. Yaqub has not demonstrated ambition for power, focusing rather on strengthening his position by establishing tactical alliances with rivals for the leadership, such as Mullah Baradar and Sirajuddin Haqqani, while simultaneously building ties with foreign partners. In its thirteenth report, the Monitoring Team reported on Yaqub's aspiration to succeed Hibatullah as leader (see [S/2022/419](#), para. 28). Several Member States consulted believed that Sirajuddin was content to play kingmaker rather than seek the role of Amir for himself.

18. Additional signs of dissent followed on 8 March 2023 with the unexpected resignation of the acting Finance Minister, Gul Agha Ishakzai (alias Hedayatullah Badri, TAi.147). Accounts of his departure from the lucrative post included the suggestion that he could not tolerate differences with the Amir and his resentment at Hibatullah's decision of a blanket ban on opium cultivation in Gul Agha Ishakzai's home area of southern Afghanistan. Days later, on 21 March, Gul Agha Ishakzai was announced as the new Director of the Da Afghanistan Bank, a nominal demotion from Finance Minister, but retaining his loyalty.

19. Although dissent has become more serious and more public, as set out in Abdul Hakim Haqqani's manifesto, the role of the Amir is paramount and to be obeyed. The Taliban continued to prioritize unity. The possibility that Hibatullah might be unable to maintain unity in the medium term remains, setting the conditions for a forced succession in the longer term.

³ According to the United States of America military, Taj Mir Jawad was the former head of the so-called "Kabul Network", a mixture of Al-Qaida and Taliban that directed suicide assaults against the United States and other coalition targets.

C. Ability to govern as de facto authorities

20. The Monitoring Team has repeatedly noted that the Taliban of 2023 is, with few exceptions, the same Taliban of the 1990s; adoption of modern media tools, such as Twitter, is the notable exception. Ideologically, the Taliban retain an insurgent mindset, committed to an unalterable political theology, thereby complicating their adaptation to effective governance. The thirteenth report of Monitoring Team illustrated Taliban tendencies for reversing policies and renegeing on promises (see [S/2022/419](#), paras. 10–13). The report cited Taliban policies on girls' education and foreign media, while noting its strategy to wait out international community demands. Taliban policy and strategy have not changed, but rather have hardened.

21. The decree banning female employment and other restrictions come as no surprise, as Hibatullah is a *Sheikh ul-Hadith*, a Deobandi religious scholar who led the Taliban's judiciary commission. Further restrictive decrees, while not receiving as much international media attention, have been issued regularly.⁴ Reminiscent of the 1990s Taliban, the Department of the Propagation of Virtue and the Prevention of Vice has issued similar decrees banning females from attending restaurants with outdoor seating, and the sale of foreign films and music in Herat as being contrary to Islamic values. Some interlocutors suggest that the Taliban welcome the extent to which such issues, in particular those pertaining to gender, dominate the attention of the international community, leaving other elements of their agenda less scrutinized.

22. In July 2022, a new law setting out the Amir's total authority was decreed by Hibatullah, abolishing the Office of the State Attorney General (*Loi Saranavali*) and replacing it with the Directorate General of Supervision and Pursuit of Decrees. The new law consolidates Hibatullah's power to oversee, review and ensure the correct implementation of all laws, decrees, rules and regulations, allowing him to reject any ruling or decision made at the ministerial level, while also ensuring that anything endorsed by him is automatically endorsed by all. Other changes to invalidate the judicial system established during the Republic include merger of the Supreme Court with the General Directorate of Rights (*Huquq*) and the creation of new provincial Houses of Fatwa (*Dar ul-Ifta*) to apply Sharia *hudud* punishments. In November, acting Justice Minister, Mullah Abdul Hakim (not listed) decreed that only Taliban-approved lawyers would be allowed to work in Islamic courts, effectively invalidating the licences of approximately 2,500 existing lawyers.

23. Notwithstanding the return to traditional values, the Taliban have been more effective in governing and delivering basic utilities to the public. Regional Member States noted that the Taliban have done relatively well on the economic front in terms of revenue collection, trade, transportation management and the reduction of corruption. Taliban application of their version of Sharia had also resulted in reduced levels of certain types of crime.

D. Competency to provide security

24. Largely diminished from its peak strength during 2014–2019, ISIL-K has nevertheless managed to undermine Taliban security by carrying out multiple high-profile attacks against international targets, as well as against the Taliban (see section V). Attacks in Kabul led to the partial withdrawal of diplomatic staff and the closure of some embassies owing to a lack of security.⁵

⁴ Hibatullah is believed to have signed over 520 decrees from 1 Muharram 1444 (30 July 2022) up to the end of Ramadan 1444 (20 April 2023).

⁵ In February 2023, both Czechia and Saudi Arabia closed their embassies in Kabul owing to security concerns.

25. Furthermore, while the Taliban are allowing smaller foreign investors to carry out needed infrastructure works in return for future access to mineral extractives, larger investors who have signed contracts have yet to fully invest owing to concerns over security and risk. Similar concerns have stalled regional interest and investment in railway infrastructure development. Despite Taliban security efforts, ISIL-K has been reported by Member States to be intimidating and extorting funds from businessmen.

26. Despite spates of attacks and frequent statements by the General Directorate of Intelligence announcing the elimination of ISIL-K cells, Taliban authorities have routinely downplayed the ISIL-K threat, often quixotically denying the group's presence in Afghanistan. At the same time, the Taliban have quietly reached out requesting intelligence and logistical support to fight ISIL-K, offering itself as a counter-terrorism partner. Given the close relationship the Taliban enjoy with Al-Qaida, TTP and other terrorist groups, there is significant risk in allowing the Taliban to define against which terrorist groups it will act and against which it will not.

27. Taliban harbouring and supporting TTP evidences a threat projecting beyond the borders of Afghanistan and negates the group's numerous assertions that Afghanistan's soil will not be used for carrying out attacks against other countries. The relationship between the Afghan Taliban and TTP, like the Taliban's relationship with Al-Qaida, is tightly bonded and unlikely to dissipate. In addition, there is an ideological anomaly in the nature of the historical dynamic between TTP and ISIL-K, now the main threat to the Taliban within Afghanistan borders. Continued Taliban support to TTP seems likely to test Pakistan's powers of restraint and risks a return to increased levels of violence on both sides of the border.

E. Retaliation by the de facto authorities against minorities and officials of the former government

28. In its thirteenth report, the Monitoring Team highlighted forced removals of ethnic Tajik, Turkmen and Uzbek Taliban commanders, underscored by deadly clashes with Pashtun Taliban fighters (see [S/2022/419](#), paras. 19–23). In June 2022, Taliban forces led by Chief of Army Staff, Qari Faizuddin (not listed) conducted operations to retake Balkhab district in the Province of Sari Pul following an uprising from a small band of rebel Taliban forces led by Mawlawi Mehdi Mujahid, a Hazara Taliban commander. The rebellion was defeated but required several hundred Taliban forces and the use of air strikes. Mehdi was reportedly caught trying to escape into Iran and executed.⁶ One Member State reported that the Taliban continued its campaign of ethnic cleansing by forcefully evicting thousands of Tajiks, Hazaras, Uzbeks and Turkmen from their homes, with those remaining being shot or beaten, and their homes burned. Efforts to track down former security officials included the use of informants, registration campaigns for former personnel, extrajudicial house-by-house search operations (*talashi*) and possibly the use of former government databases.

29. The Monitoring Team reporting also called attention to Taliban retaliation and crackdowns against Salafi communities (see [S/2022/419](#), para. 74). Perceptions of a Salafist threat and concerns over ISIL-K sympathies reportedly led to a meeting in Kandahar between Hibatullah and provincial Directors of the General Directorate of Intelligence where orders were issued for senior Salafist clerics to convert to Deobandism or face the consequences. The policy, which again echoes that of the

⁶ Taliban officials maintained that Mehdi was killed in a firefight close to the Iranian border and not executed.

Taliban in the 1990s, has not worked and was stated to possibly be leading to the formation of Salafi defence groups. Some of the Taliban's anti-Salafi operations have been brutal and it is striking that their theological and communications response to this perceived threat has been weak. It is possible that this might increase support for ISIL-K and lead to defections from the Taliban ranks.

III. Taliban finances

30. While the Afghan economy remains in crisis, with two thirds of the population needing humanitarian assistance to survive, of whom 20 million face acute hunger, the Taliban have expanded the sophisticated system of taxation developed during its time as an insurgency into a national system of revenue collection, in order to prevent economic collapse. Increased efficiencies have been made in the collection of taxes, customs duties, mineral extraction (including precious stones, gold, emeralds and lapis lazuli), new fees on various types of business such as *ushr* (agricultural tithe), commercial agreements with neighbouring countries and improved management of cross-border trade through a reduction in corruption and multiple checkpoints. While inflation declined in February 2023 to 3.5 per cent, reflecting downward fuel and food prices and a stable exchange rate, overall prices remain much higher than in August 2021. The Taliban have also paid outstanding electricity, gas and petrol import bills to external suppliers, thereby ensuring power supply to the Afghan population and preserving important water management projects undertaken before 2021.

31. With the Taliban firmly in control of all governmental functions, Taliban finances are inextricably linked to official sources of revenue derived through taxation, customs and related fees. Taliban leadership has made strategic appointments in the de facto Ministry of Finance and Da Afghanistan Bank to loyalists to ensure access to information and control of government finances. Recent changes include moving Gul Agha Ishakzai from Minister of Finance to Governor of Da Afghanistan Bank, in addition to Ahmad Zia Agha (TAi.156) being appointed First Deputy Governor and Abdul Qadeer Basir (Abdul Baseer, TAi.128) as Second Deputy Governor. Notwithstanding international discussions that emphasized the importance of an independent central bank, the top three positions at Da Afghanistan Bank are listed individuals.

32. Total revenue collected by the Taliban as reported by the World Bank was 193.9 billion Afghanis (\$2.2 billion) during the period from 22 February 2022 to 21 March 2023.⁷ Approximately one third of revenue is derived from the following three sources: (a) taxes collected through the Afghanistan Revenue Department and its provincial revenue offices (*mostofiats*) and tax service and audit departments (70 million Afghanis/\$609 million); (b) customs revenue collected through tariffs on imports and exports at land and air borders (63 million Afghanis/\$724 million); and (c) non-tax revenue collected from other Afghan government agencies, such as fees for various government services, consular fees generated domestically and abroad, road tolls and licence subscriptions (61 million Afghanis/\$709 million). Revenue is deposited into accounts of the de facto Ministry of Finance, but little is known about specific Taliban expenditure. Whether the Taliban have been allocating these funds directly for goods or activities outside of formal governmental functions could not be determined owing to the lack of transparency in disbursement procedures. Exports from Afghanistan, including food, coal and textiles, increased to \$1.9 billion in 2022, more than twice the \$850 million in 2021 and \$780 million in 2020. While coal

⁷ World Bank, "Afghanistan economic monitor", No. 3/2023, 28 March 2023.

exports to Pakistan represented 20 per cent of overall exports, it is not expected to continue at this level, although Pakistan remains Afghanistan's largest trading partner.

33. The liquidity crisis, following the Taliban's takeover in 2021, resulting from the freeze of more than \$9 billion in Afghan assets abroad and the cessation of foreign assistance, has eased. United Nations cash shipments for humanitarian purposes have served to stabilize the Afghan currency. Shipments of United States dollars are received by the Afghanistan International Bank which non-governmental organizations withdraw and distribute for in-country operations. Relations with correspondent banks remain limited, and humanitarian groups report continued problems with international transfers, forcing a reliance on informal *hawala* and money service businesses.

34. Another source of the Taliban's revenue is the mining of gold and lapis lazuli in Badakhshan Province, where the Taliban have assumed full control of exports of precious minerals. One Member State reported that mining had generated \$464 million for the Taliban in 2020, which has likely increased since the Taliban takeover. The Taliban continue their use of cryptocurrency assets to support activities, including Binance and P2P, through which tokens can be directly received, bought and sold without restriction. According to one Member State, the Taliban are also increasing their use of cash alternatives in the form of prepaid cards, a combination of bank and gift cards purchased from chain stores for fixed amounts (and refillable). Both plastic and virtual cards are available from credit institutions without identification; Taliban supporters buy such cards from retail chains, carrying them to border areas, and then transfer them to Taliban members for withdrawals from cash machines or purchases in neighbouring countries.

35. Notwithstanding the April 2022 official decree by which poppy cultivation, the sale of narcotics and drug trafficking were banned, illicit sources of finance continue as significant sources of illicit revenue for the Taliban. Some Member States report an ongoing power struggle among various Taliban factions for control of drug production and trafficking through affiliated field commanders and drug lords released from prisons or returned from abroad. One Member State noted that the Taliban's action to regulate and centralize the revenue collection on cross-border trade and dismantle the network of roadside checkpoints was related to their interest in controlling the cash flow linked to drug trafficking through *hawala* systems and their reluctance to enforce the regulation of informal money exchange markets.

36. A special counter-narcotics department within the de facto Ministry of Interior has conducted counter-narcotic raids aimed at eradicating planted poppy, seizing drugs and precursor chemicals and destroying laboratories in several provinces in order to implement the 2022 decree. At the same time, prices of drugs have increased, with profits being seen mainly by large farmers and traffickers estimated at \$1.2 billion.⁸ Taxation rates of 5 to 7 per cent for poppy farmers remained in place while the Taliban were benefiting from increased taxes on opium, from 600 Afghanis (\$6.9) to 800 Afghanis (\$9.2) for each kilogram trafficked through Kang district, Nimruz Province, bordering the Islamic Republic of Iran. Other sources of Taliban funding include the cultivation of cannabis (hemp) and its manufacture into hashish, producing an annual revenue of \$150 million, as well as increased production of methamphetamine.

37. The Taliban have increased the number of laboratories processing opium in Helmand, Badakhshan and Khost where it is converted into heroin and smuggled out of the country to be sold on the global market. One Member State reported that Mullah

⁸ United Nations Office on Drugs and Crime, "Opium cultivation in Afghanistan: latest findings and emerging threats", November 2022.

Mohammad Naim Barich (TAi.013), a senior Haqqani Taliban leader heavily involved in heroin trafficking, was responsible for overseeing the Taliban's drug trafficking operations in northern Afghanistan. Drug trafficking through air routes had essentially ceased, with all trade being exported by land. After his release in a prisoner swap with the United States of America, Haji Abdul Basir Noorzai (TAi.173), who owns and operates the Haji Basir and Zarjmil Company Hawala (TAe.014), revived his drug network. With close ties to Hibatullah, Noorzai associates are freely moved using government-issued documents forbidding searches of associated vehicles.

38. Restrictions announced but not implemented by the Taliban on Afghan drug production have caused the wholesale price of methamphetamine to double, with the total production of this synthetic drug in Afghanistan now surpassing that of heroin. Several Member States reported that the Haqqani Network has been increasingly involved in the production and trafficking of methamphetamine and synthetic drugs, working closely with criminal networks and syndicates in South-East and Central Asia to smuggle fentanyl into Europe and the United States. Member States confirmed cases in which methamphetamine and heroin were trafficked using the same networks in northern Afghanistan, Kandahar in the south and Nangarhar in the east. The Haqqani Network operates numerous active labs in Bahramcha, Dishu district, and Diwalan Kalay area in Helmand Province, to move drugs outside Afghanistan to Greece and the rest of Europe, the Islamic Republic of Iran and Türkiye. One Member State noted the involvement of Haji Mali Khan Haqqani (not listed), the uncle of Sirajuddin Haqqani, recently appointed deputy chief of staff of the armed forces and former Governor of Logar, in the production and trafficking of methamphetamine through an established network of meth labs in Nimruz Province at the border region between Afghanistan and Pakistan.

IV. Assessment of Al-Qaida in Afghanistan

39. The relationship between the Taliban and Al-Qaida remained close and symbiotic, with Al-Qaida viewing Taliban-administered Afghanistan a safe haven. Al-Qaida still aims to strengthen its position in Afghanistan and has been interacting with the Taliban, supporting the regime and protecting senior Taliban figures. Al-Qaida maintains a low profile, focusing on using the country as an ideological and logistical hub to mobilize and recruit new fighters while covertly rebuilding its external operations capability. Al-Qaida seeks to increase its capacity to guide and direct its affiliates and infiltrate its members into the ranks of the Taliban, TTP and ISIL-K. The group funds its activities from the Al-Qaida core and donations, including through *hawala* services and cryptocurrencies. One source reported that Al-Qaida within Afghanistan was overseen and monitored by Department 12 of the General Directorate of Intelligence, which also monitors the presence and activities of all foreign fighters.

40. Al-Qaida's structure has flattened and decentralized, with a gradual decline in the leadership role of headquarters and growing insularity of its affiliates. While preserving its global ideology and expansionist aims, direct contacts between the regional branches and headquarters have become weaker, with a marked trend towards independent decision-making and stand-alone operations. Member States suggested that, in the mid- to long term, Al-Qaida would be strengthened by increased instability within Afghanistan. In the case of a stable Afghanistan, the Al-Qaida core might consider relocating to other operational theatres, to avoid offending their Taliban hosts. Since August 2021, senior Al-Qaida leaders, such as Mohamed Abbatay (alias Abd al-Rahman al-Maghrebi, not listed) were reported to have travelled between Afghanistan and the Islamic Republic of Iran. One Member State reported that de facto leader Mohammed Salahaldin Abd El Halim Zidane (alias Sayf al-'Adl,

QDi.001) had travelled from his base in the Islamic Republic of Iran to Afghanistan and back in November 2022. Another Member State believed him to be in Afghanistan.

41. Numbers of Al-Qaida core members in Afghanistan remained stable at 30 to 60, comprising mainly senior figures located in Kabul, Kandahar, Helmand and Kunar. The number of all Al-Qaida fighters in the country is estimated to be 400, reaching 2,000 with family members and supporters included,⁹ operating in the south (Helmand, Zabul and Kandahar Provinces), centre (Ghazni, Kabul and Parwan) and east (Kunar, Nangarhar and Nuristan). All Al-Qaida locations were attempting to reduce their visibility and minimize communications. The group has established new training camps in Badghis, Helmand, Nangarhar, Nuristan and Zabul, with safe houses in Farah, Helmand, Herat and Kabul. One Member State reported the arrival of 20 to 25 Arab foreign fighters to Kunar and Nuristan, where the location of a camp was stated to be specifically for the training of suicide bombers, accompanied by a new Al-Qaida media apparatus being established in Herat. Another Member State assessed the 2021 release of Abu Ikhlas al-Masri (not listed; see S/2023/95, para. 71) by the Taliban as the facilitating factor for the Katiba Umer Farooq unit being reactivated in Kunar Province. It further stated the unit's deputy commander to be Abu Hamza al-Qahtani and four operatives as Sheikh Abdul Hakim al-Masri, Qital al-Hijazi, Abu Basir and Abu Yusuf (alias Talha al-Saudi). This was operationally significant. One Member State also reported the training of TTP personnel in Al-Qaida camps (see para. 54 below).

42. With the patronage of the Taliban, Al-Qaida members have received appointments and advisory roles in the Taliban security and administrative structures. Interlocutors confirmed that the Taliban provided Al-Qaida with monthly "welfare payments", with portions of those payments filtered down to fighters of Al-Qaida-affiliated groups. One training director of the de facto Ministry of Defence was an Al-Qaida member, while training was based on Al-Qaida manuals, which were openly being used at Ministry facilities. Two provincial governors of the Taliban de facto administration are affiliated with Al-Qaida: Qari Ehsanullah Baryal (not listed), the current Governor of Kapisa and former Governor of Kabul; and Hafiz Muhammad Agha Hakeem (not listed), Governor of Nuristan. Tajmir Jawad (not listed), another Talib associated with Al-Qaida, is the Deputy Director of the General Directorate of Intelligence. Over the past year, the de facto Ministry of Interior continued its distribution of Afghan passports and *tazkiras* (national identity cards) to Al-Qaida members with advisory roles in main Afghan cities.

43. Al-Qaida in the Indian Subcontinent (AQIS, not listed) has approximately 180 to 200 fighters, with Osama Mehmood (not listed) being the emir of Al-Qaida in the Indian Subcontinent, Atif Yahya Ghouri (not listed) the deputy emir and Muhammad Maruf (not listed) responsible for recruitment. Al-Qaida in the Indian Subcontinent is located in Kandahar, Nimruz, Farah, Helmand and Herat Provinces. Al-Qaida in the Indian Subcontinent is actively supporting TTP, enabling it to work around restrictions placed upon it by the Taliban.

V. Islamic State in Iraq and the Levant-Khorasan

44. Members States assessed ISIL-K as the most serious current terrorist threat in Afghanistan, neighbouring countries and Central Asia. Over the past year, the group has benefited from increased operational capabilities and freedom of movement inside Afghanistan. It seeks to maintain the intense pace of attacks, mostly low-

⁹ One Member State believed that the group was growing owing to the local recruitment and movement of fighters from Arab and African States to Afghanistan.

impact, combined with sporadic high-impact action to provoke sectarian conflict and destabilize the region in the medium to long term. ISIL-K conducted attacks in September and December 2022 against the embassies of Pakistan and the Russian Federation and the Longan Hotel in Kabul, frequented by Chinese nationals, to disrupt the de facto Taliban authorities' efforts to establish international cooperation and commercial relations with neighbouring countries. Several Member States assessed that more ambitious and complex operations, while not achieving their targets in full, had been successful in generating extensive press coverage and international attention. Since 2022, ISIL-K has claimed more than 190 suicide bomb attacks against soft and hard targets in major cities, leaving some 1,300 people dead or injured.

45. During 2022, ISIL-K conducted multiple high-profile attacks with greater lethality than in 2021, demonstrating the group's ability to hit the Taliban directly. Member States judged the group to be sending a message to the Haqqani Network and the Badri 313 Battalion that Taliban discrimination against Salafists in Afghanistan would have repercussions. ISIL-K attacked individual Taliban known to have carried out action against the group or who were alleged to have Iranian connections, as was the case with the killing on 9 March 2023 of Mohammad Dawood Muzammil, the Taliban Governor of Balkh Province, the highest-ranking official killed since the Taliban took over. The Taliban reacted immediately with aggressive operations against ISIL-K targets. One day earlier, the group carried out the targeted assassination of the head of the water supply department in Herat Province. On 15 March, ISIL-K failed in an attack on a Taliban district governor in Nangarhar, one of the ISIL-K strongholds. ISIL-K also failed in serious attempts to assassinate Sirajuddin Haqqani and Mullah Yaqub in 2022. Those operations reportedly included successfully entering the homes of both targets, demonstrating access and the possible use of insider information. Overall, ISIL-K attacks demonstrated strong operational capability involving reconnoitre, coordination, communication, planning and execution. Furthermore, attacks against high-profile Taliban figures raised ISIL-K morale, prevented defections and boosted recruitment, including from within the Taliban's ranks.

46. The ISIL-K organizational structure has evolved from a hierarchical to a network-based system to boost its strength and fend off attacks as part of a five-year plan with short-term and long-term objectives. Sanaullah Ghafari (alias Shahab al-Muhajir, QDi.431) is viewed as the most ambitious leader of the affiliate, which now was composed predominantly of Afghan nationals, leading to a greater focus on Afghanistan and Afghan recruitment. Ghafari differs from previous ISIL-K leaders in that he is well educated and has recruited more educated individuals and extended recruitment to non-Salafists. One Member State reported that Ghafari had been tasked by ISIL (Da'esh) leadership to revitalize ISIL-K. Ghafari was supported by Maulawi Rajab (QDi.434).

47. The number of ISIL-K fighters is estimated to range from 4,000 to 6,000 (including family members), including Afghans and nationals of Azerbaijan, the Islamic Republic of Iran, Pakistan, the Russian Federation, Türkiye and Central Asian countries and a small number of Arab fighters who travelled from the Syrian Arab Republic to Afghanistan in the past year. ISIL-K training camps and strongholds are located mainly in the north (Baghlan, Balkh, Jowzjan, Kunduz and Faryab Provinces), northeast (Badakhshan and Takhar) and east (Kunar, Nangarhar, Nuristan, Paktika, Paktiya and Khost), with at least five new ones built in 2022. The group has created a network of sleeper cells in the centre of the country (Kabul, Kapisa and Parwan); elsewhere ISIL-K operate in cells of 5 to 15 people.

48. ISIL-K skilfully exploited the Taliban's hostility towards the former republic's law enforcement officials and its Pashtunization policy, attracting into its ranks Taliban commanders and fighters from ethnic minorities dissatisfied with the

Taliban's narrative, as well as released prisoners. An added incentive to join the group is its claimed ability to pay significantly higher salaries to newly recruited fighters. There had also been a targeted campaign to recruit TTP members, Uighurs and ethnic Tajik and Uzbek minorities, which prompted reports of Islamic Movement of Uzbekistan units secretly pledging allegiance to ISIL (Da'esh) while remaining under the Taliban umbrella and biding their time. The group recruited Tajik suicide bombers who travelled from Dushanbe to Tehran and entered Afghanistan through Herat and Nimroz to conduct terrorist attacks in the country. On 18 June 2022, one of those recruited ISIL-K Tajik fighters, Abu Muhammad al-Tajiki (not listed), carried out a suicide bombing attack in a temple of Hindus and Sikhs in Kabul. He was managing the Tajik language media until his death.

49. ISIL-K increased its media operations coordinated by Sultan Aziz Azam (QDi.435), Voice of Khorasan and the Al-Azaim Foundation, with new publications releasing content in 12 languages and building a network of Telegram channels as part of an ongoing internationalization strategy. This amounted to a sophisticated ability, with polished content, to reach targeted ethnic groups, documenting its attacks against Hazaras and Shia, expounding its *takfiri* ideology and inciting retaliatory attacks against the West. They criticize the Taliban for defending "infidels" through their protection of foreign embassies and the United Nations in Afghanistan.

50. Member States noted that ISIL-K received funds from ISIL (Da'esh), as well as sponsorship donations from Muslim foundations, non-governmental organizations and families of ISIL (Da'esh) members. There are also instances of security-enhanced cryptocurrency transactions. In addition to external sources, the group has internal sources of funding, which include drug trafficking, taxing the movement of drugs, kidnapping for ransom, the smuggling of minerals, and extortion of the local population and trade and transport companies. In the latter case, the group often acts under the "brand" of the Taliban to enrich itself and simultaneously discredit current Afghan de facto authorities.

VI. Other terrorist groups operating in Afghanistan

51. While the Taliban publicly insists there are no foreign terrorist groups in Afghanistan other than ISIL-K, Member States reported approximately 20 groups operating in the country, enjoying freedom of movement under the Taliban's protection and the General Directorate of Intelligence's oversight. Member States assessed these groups as a serious threat to the region.

52. While they have exerted some control, the Taliban lack a consistent and effective approach towards foreign terrorist groups. One Member State reported that, early in 2023, the General Directorate of Intelligence Director, Abdul-Haq Wassiq, met leaders of the groups and offered three options: joining the Taliban armed forces; disarming and resettling in camps in central Afghanistan; or leaving the country. The Afghan Taliban's relationship with TTP is the closest. The Taliban does not consider TTP a threat to Afghanistan, but rather as part of the emirate. Several Member States assessed that, while the Taliban provided safe haven and material and logistical assistance to TTP, they did not support its operations against Pakistan directly. Assessments varied as to whether Afghan Taliban action reflected a strategic policy or the sympathies and perceived obligations of individual leaders. The Taliban reportedly use some terrorist groups in operations against ISIL-K and the National Resistance Front.

53. The estimated strength of TTP in Afghanistan is 4,000 to 6,000 fighters,¹⁰ based mainly in the eastern provinces of Nangarhar, Kunar, Logar, Paktika, Paktiya and Khost. Its leader, Mufti Noor Wali Mehsud (QDi.427), and deputy, Qari Amjad Ali (not listed), are based in Paktika and Kunar Provinces, respectively. Since the reunification with several splinter groups, TTP has aspired to re-establish control of territory in Pakistan after being emboldened by the Taliban takeover in Afghanistan. Jamaat-ul-Ahrar (QDe.152) retained some independence even after its merger into TTP in 2020 as one of its most active groups. Since the official announcement of the end of the ceasefire on 28 November 2022, TTP has launched more than 100 attacks against Pakistan; Jamaat-ul-Ahrar claimed responsibility for the deadliest attack on the Peshawar police compound mosque on 30 January 2023, which killed 84 people. The attack was reportedly revenge for the killing its leader, Omar Khalid Khurasani (not listed),¹¹ also deputy of TTP, given that his death was publicly blamed on Pakistan security forces. The attack was reportedly not authorized by TTP leadership. It was also noted that Khurasani might have been killed as part of “internal housekeeping” by TTP leaders owing to his threat to splinter Jamaat-ul-Ahrar from TTP.

54. TTP is focused on high-value targets in border areas and soft targets in urban areas. One Member State reported that Al-Qaida members trained and supplied ideological guidance to TTP fighters in suicide bomber training camps in Kunar Province. Furthermore, several Afghan nationals and Taliban fighters reportedly joined the group. One Member State assessed that TTP’s capability did not match its ambition, given that it did not control territory and lacked popular appeal in the tribal areas. Member States are concerned that TTP could become a regional threat if it continues to have a safe operating base in Afghanistan. Some Member States registered concern that it might provide an umbrella under which a range of foreign groups might operate, or even coalesce, avoiding attempts at control by the Afghan Taliban. Several Member States assessed the Taliban’s willingness and capacity to contain TTP as limited, with one stating that it was simply too big a problem for the Taliban to address at present, given the other challenges that they face.

55. Member States’ estimates of the strength of the Eastern Turkistan Islamic Movement/Turkistan Islamic Party (ETIM/TIP) vary between 300 and 1,200 fighters. Regional countries reported that ETIM/TIP continued to acquire weapons and created new bases in Afghanistan. Abdul Haq (QDi.268) and some ETIM/TIP members reportedly received Afghan passports and identity documents (*tazkiras*) in 2022, enabling their potential infiltration into neighbouring countries. The group actively expanded the scope of its operations and built operational bases and armouries in Baghlan Province, while retaining its presence in Badakhshan, Takhar, Kunduz, Baghlan, Logar and Sari Pul Provinces. ETIM/TIP fighters are supporting the Taliban in fighting anti-Taliban elements.

56. ETIM/TIP continues to recruit fighters of various nationalities in an effort to internationalize. According to one Member State, the group formulated a long-term plan to train young fighters, with hundreds already trained. Regional countries reported that ETIM/TIP collaborates with TTP, Islamic Movement of Uzbekistan (IMU), Islamic Jihad Group (QDe.119), and Jamaat Ansarullah (JA, not listed) to infiltrate into the Central Asia region. One Member State reported that the group was trying to open up multiple channels to revive terrorist activities in Xinjiang, China. The group continues to send operatives to neighbouring countries through illegal

¹⁰ One Member State assessed TTP strength to be 5,000 to 10,000 fighters, contributing the wide range of estimates to the continuous flow of fighters and their families into Afghanistan, especially from the border tribal area.

¹¹ Khurasani was killed in a roadside bombing along with two of his deputies in Paktiya Province in August 2022.

border-crossing points. Regional States fear that the group will pose a serious threat to Central Asia in the longer term.

57. Although traditionally aligned with Al-Qaida, ETIM/TIP is reported by some Member States to have developed links with ISIL-K, jointly publishing propaganda posters and some ETIM/TIP members joining ISIL-K operations (see [S/2023/95](#), para. 72). Another Member State reported that ETIM/TIP trained suicide bombers for ISIL-K. Interlocutors noted that sympathies towards ISIL-K by ETIM/TIP commanders and fighters were a concern for the Taliban.

58. JA remains closely affiliated with Al-Qaida in a symbiotic relationship with the Taliban, fighting alongside their special forces, the Badri 313 Battalion, in numerous offensives against the National Resistance Front, including the one conducted in October 2022 in Badakhshan Province. The group has some 100 to 250 fighters, located mainly in Badakhshan, Kunduz and Takhar Provinces under the command of its new leader, Asliddin Khairiddinovich Davlatov (alias Mawlawi Ibrahim, not listed). The Taliban deployed JA fighters in Badakhshan led by Mohammad Sharifov (alias Mahdi Arsalon, not listed), a Tajik national. One Member State reported that the latter was killed in Kabul in September 2022. That Member State also reported that the Taliban had issued Afghan passports to the JA leader and 30 of its fighters.

59. Islamic Movement of Uzbekistan has 150 to 550 fighters, led by the new emir, Mamasoli Samatov (alias Abu Ali), an Uzbek national (see [S/2023/95](#), para. 72). Khatiba Imam al-Bukhari (QDe.158) has approximately 80 to 100 fighters led by Dilshod Dekhanov, in Badghis, Badakhshan, Faryab and Jowzjan Provinces, while Islamic Jihad Group, headed by Ilimbek Mamatov, is present in Badakhshan, Baghlan, Kunduz, and Takhar with some 200 to 250 members. Member States assessed both Khatiba Imam al-Bukhari and Islamic Jihad Group as subservient to the Taliban. IMU, however, being more opportunistic, would wait until ISIL-K becomes stronger.

60. Several Member States recommended close monitoring of Tehrik-e-Taliban Tajikistan, formed in June 2022, which aims to establish Sharia rule in Tajikistan while overthrowing the secular Government of Tajikistan. The group has some 140 fighters, comprising Tajik nationals and Afghan ethnic Tajiks, based in the northern provinces of Afghanistan. One Member State reported that the group worked under the umbrella of JA.

VII. Sanctions implementation

A. Travel ban

61. Under paragraphs 19 and 20 of Security Council resolution [2255 \(2015\)](#), the Committee is authorized to consider requests for exemptions to the travel ban imposed under paragraph 1 (b) of the resolution. The Committee has approved exemptions for specified individuals on the sanctions list pursuant to resolution [1988 \(2011\)](#) to participate in meetings in support of peace and security; from April 2019, the Committee granted an exemption for approximately a dozen Taliban members to travel for negotiations, which was renewed until June 2022. In August 2022, the travel exemption previously approved by the Committee for a group of Taliban lapsed. Since then, any international travel by listed Taliban members must receive Committee approval as set out in resolution [2255 \(2015\)](#) and the Committee's guidelines. The Committee has approved eight requests from five Member States for travel by listed Taliban members since August 2022.

62. Several exemption requests were received by the Committee after the listed individuals had travelled or at very short notice and were processed under expedited

procedures. Retroactive requests are not consistent with the Committee's guidelines. The Monitoring Team notes that forms accompanying the exemption request often contain few details.

63. Since the expiration of the exemption for a group of Taliban in August 2022, the Monitoring Team has received several reports of listed individuals travelling without an exemption having been requested and granted by the Committee, which demonstrates challenges with sanctions implementation. A number of indications of travel are the subject of current enquiries.

64. The Monitoring Team is aware of apparent confusion (perhaps wilful in some cases) concerning the travel ban exemption. The humanitarian exemption pursuant to paragraph 1 of resolution 2615 (2021) applies only to the asset freeze and does not affect the requirement for listed individuals to receive travel approval from the Committee. Regardless of the purpose of travel, all listed Taliban must receive an exemption (the approval of which requires information on assets necessary for travel) from the Committee in advance of travel, or else such travel will be in breach of the sanctions.

B. Asset freeze

65. Under resolution 1988 (2011), 135 individuals and 5 entities are subject to the mandatory freezing of assets and other economic resources. The Committee did not receive any requests for exemptions to the asset freeze from Member States during the reporting period. As of the end of April 2023, the Monitoring Team believes that 58 Taliban members associated with the de facto authorities are included on the sanctions list pursuant to resolution 1988 (2011).

66. Under its resolution 2615 (2021), the Security Council created an exemption for humanitarian assistance that supports basic human needs in Afghanistan, including the processing and payment of funds and the provision of goods and services necessary for humanitarian activities. The Council also encouraged providers of humanitarian aid to "use reasonable efforts to minimize the accrual of any benefits, whether as a result of direct provision or diversion, to individuals or entities designated on the 1988 Sanctions List". The Monitoring Team continues to seek information from Member States and other bodies regarding the effectiveness and implementation of the asset freeze measures. To date, the Team has not received specific information concerning the systematic diversion of humanitarian assistance to the Taliban, although numerous efforts to influence the delivery of assistance to Taliban-linked entities have been reported. Several Member States expressed concern about Taliban attempts to divert cash payments for needy families to Taliban personnel, in particular in provinces with significant ethnic minorities, by using paper copies of *tazkiras* as the base documentation for eligibility without any additional verification mechanism.

C. Arms embargo

67. Following the Taliban's seizure of control over Afghanistan, Member States have expressed concern about the proliferation of weapons within the country and from Afghanistan into neighbouring States. Member States are concerned about the increased availability of large quantities of weaponry and military equipment of the United States of America and the North Atlantic Treaty Organization (NATO) and the continued existence of the internal market in small arms and light weapons previously provided by several Member States. Regional Member States have reported the use of sophisticated weapons against government forces of neighbouring States, as well

as the transfer of such weapons to listed entities, with an emphasis on TTP, ISIL-K, ETIM/TIP and JA. Those concerns have been exacerbated by the fear that such transfers could add to the offensive capability of ISIL (Da'esh), Al-Qaida and affiliated groups.

68. Several regional Member States report that the stockpiles left by former coalition partners in Afghanistan currently include approximately half a million rounds of various types of ammunition, 350,000 automatic weapons, 70,000 armoured vehicles, 20 assault aircraft, 4 transport aircraft and more than 100 helicopters, collectively valued at \$8.5 billion. Key stockpile locations include Balkh, Jalalabad, Kunduz and Kabul. Member States note, however, that NATO weaponry is sensitive to wear and tear and difficult to maintain and that its ammunition is expensive and challenging to source.

69. Member States report that the Taliban have made efforts to centralize the control of weapons registries through a joint commission but that such efforts remained localized and that the Taliban lacked the ability to maintain a central registry. While the de facto Ministry of Interior, General Directorate of Intelligence and Ministry of Defence have undertaken wide-ranging seizures and collections of weapons, Member States note that effective control is compromised by the customary exchange of weapons for loyalty. In addition, weapons are retained and distributed at the local level and exchanged for payment, often serving as a status symbol. Furthermore, Taliban district-level commanders were allowed to keep 20 per cent of weaponry captured during insurgent attacks as war spoils. Member States note that the gifting of weapons is widely practiced between local commanders and fighters to consolidate power. The black market remains a rich source of weaponry for the Taliban. Prices of weapons varied, from around \$250 for AK-47 variants and \$635 for M16 carbines to between \$1,400 and \$2,600 for M4 carbines, with the highest prices obtained in Helmand Province.

70. Member States underscored that the Taliban strongly prohibited the sale of weapons to ISIL-K; however, they also reported that some fighters from groups closely aligned with the Taliban, such as TTP, engaged in the onward sale of weapons to ISIL-K. It was reported that ISIL-K had also been seeking to obtain drones inside Afghanistan. The Taliban removed their stocks of drones to more secure locations following drone strikes on its stockpiles in September 2022.

71. Member States assess that TTP fighters within Afghanistan received significant support from the Afghan Taliban, including in the form of the sale and transport of weapons. TTP was reportedly issued with certificates by Taliban authorities that allowed it to purchase and transport weapons freely while under their protection. Regional Member States observe that the Taliban also permit ETIM/TIP to freely acquire weapons and transfer them to its bases. In addition, the Taliban reportedly provided JA fighters with new military vehicles, weapons and other equipment amid an ongoing military build-up along the Afghanistan-Tajikistan border.

72. One Member State reports their border patrols coming under regular sniper attacks from distances of between 800 and 1,000 metres from the Afghan side of the border by fighters using NATO weaponry with mounted scopes, infrared indicators and night-vision equipment, allowing for targeted, precise stand-off attacks at night.

VIII. Recommendations

73. Created in 2011 to support a comprehensive political process in Afghanistan for peace and reconciliation among all Afghans, the sanctions regime under Security Council resolution [1988 \(2011\)](#) remains premised on the Taliban being an insurgent

movement. This no longer reflects the reality on the ground. No changes to the sanctions regime or listings, however, have been made since the Taliban became the de facto administration in 2021. It should be noted that no Member State engaged by the Monitoring Team in preparation of the present report proposed or supported termination of the sanctions. Several expressed a desire to make the regime more relevant to the new realities in Afghanistan.

74. Given the events in Afghanistan, the Monitoring Team, with the Committee's agreement, has not conducted the mandated annual review of the sanctions list pursuant to resolution 1988 (2011) in the past two years. The Committee may wish to direct the Monitoring Team to undertake a thorough review of the list. The Team is ready to propose updates regarding listed individuals, including deceased Taliban members where Member States can confirm the death, for further Committee consideration.

75. Because of recent information that listed Taliban members are travelling without Committee approval, the Monitoring Team recommends that the Committee write to remind Member States of their obligations, should they host listed Taliban members, as required by the travel ban in Security Council resolution 2255 (2015), and to comply with the exemption procedures and reporting requirements regarding travel of sanctioned individuals.

76. An example of the obsolete nature of existing procedures is the website of the Committee, which elaborates how Member States must apply to the Committee for exemptions to the travel ban and assets freeze. The form is obsolete and should be updated to require relevant information, for example when a listed individual is part of the Taliban de facto administration and travelling for business, as opposed to a private trip. The Monitoring Team recommends an update of the relevant provisions of the Committee guidelines, exemption procedures and forms. This should include updated provisions for short notice or emergency authorization.

77. The Team also recommends that the Committee support and expand an existing sanctions training programme run by the United Nations Office on Drugs and Crime (UNODC) with the Monitoring Team to assist Member States in understanding and complying with travel ban and assets freeze exemption requirements.

IX. Work of the Monitoring Team

A. Evidence base and cooperation with Member States, United Nations bodies and civil society

78. The Monitoring Team did not visit Afghanistan during the reporting period, but the Team was able to travel extensively and engage Member States in preparation for the present report, consulting with intelligence, security services and ministries for foreign affairs. This included countries neighbouring Afghanistan, those engaged directly with the Taliban and those which have retained some diplomatic presence in Kabul. Some Member State delegations visited the Monitoring Team in New York.

79. Written contributions were provided by many Member States in response to a widely distributed request for information. The Monitoring Team continues to engage with international and regional organizations to supplement its work, including UNODC, the Regional Anti-Terrorist Structure of the Shanghai Cooperation Organization, offices of the European Union, the Commonwealth of Independent States Anti-Terrorism Centre. Close and frequent contact continues with the United Nations Assistance Mission in Afghanistan (UNAMA) and was of particular value this year and a crucial enabler for the Monitoring Team's work on matters relating to

the sanctions under Security Council resolution [1988 \(2011\)](#). The Team remains appreciative of the excellent cooperation with UNAMA and UNODC. In addition, the Monitoring Team also engaged with academia, think tanks and representatives of civil society, both Afghan and international, on the Taliban and Afghan affairs.

B. Contributing to the public debate

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

Annex

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

In its assessment of April 2022, the Monitoring Team identified 41 members of the de facto Taliban authorities who were listed under the sanctions regime established pursuant to resolution 1988 (2011) (see S/2022/419). The total number of individuals listed under the regime is currently 58. Of those individuals, 35 hold Cabinet-level appointments,¹ of whom 15 are “acting ministers”, and 8 have positions that combine business functions with advisory activities around the de facto administration.

In total, there are 135 individuals and five entities on the sanctions list of the Security Council Committee established pursuant to resolution 1988 (2011). A total of 30 listed individuals are reported or confirmed to be deceased; in 13 cases, this has not yet been reflected in the list.² As of April 2023, 76 listed individuals are assessed to be alive on the basis of reports of their activities. The Monitoring Team has not received any reports from Member States on activities of 29 individuals.

Two listed individuals had previously reconciled with the Government of Afghanistan and then rejoined the Taliban following their return to power; three reconciled listed individuals have not rejoined the Taliban and so are not included in the list of 58 individuals below.

Cabinet-level positions in the Taliban de facto administration

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Prime Minister	Mullah Mishir Hasan Akhund, listed as Mohammad Hassan Akhund	Pashtun	TAi.002
First Deputy Prime Minister (Economy)	Mullah Barader, listed as Abdul Ghani Baradar Abdul Ahmad Turk	Pashtun	TAi.024
Second Deputy Prime Minister (Administration)	Mawlawi Abd al-Salam Hanafi, listed as Abdul Salam Hanafi Ali Mardan Qul	Uzbek	TAi.027
Third Deputy Prime Minister (Political Affairs)	Mawlawi Abdul Kabir, listed as Abdul Kabir Mohammad Jan	Pashtun	TAi.003
First Deputy Minister of Defense	Mullah Muhammad Fazel Mazlum, listed as Fazl Mohammad Mazloom	Pashtun	TAi.023
Director-General of Intelligence	Mawlawi Abdul Haq Wasiq, listed as Abdul-Haq Wassiq	Pashtun	TAi.082

¹ The definition of “Cabinet-level” includes the Prime Minister and his three deputies for administrative, political and economic affairs; the 24 “acting ministers” and their deputies; and the 16 “ministers of state” or “independent directors-general” and their deputies, who head bodies such as the Taliban intelligence service, the Central Bank, the Red Crescent Society and the national electricity company and participate in Cabinet meetings.

² Entries TAi.004, TAi.006, TAi.011, TAi.015, TAi.016, TAi.021, TAi.022, TAi.025, TAi.040, TAi.051, TAi.063, TAi.069, TAi.075, TAi.078, TAi.083, TAi.096, TAi.097, TAi.099, TAi.100, TAi.106, TAi.107, TAi.108, TAi.111, TAi.136, TAi.146, TAi.159, TAi.164, TAi.168, TAi.171 and TAi.174.

Cabinet-level positions in the Taliban de facto administration

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Second Deputy Director-General of Intelligence	Mawlawi Najibullah a.k.a. Rahmatullah Najib, listed as Najibullah Muhammad Juma	Pashtun	TAi.132
Acting Minister for Hajj and Religious Affairs	Mawlawi Noor Mohammad Saqib	Pashtun	TAi.110
Deputy Minister for Hajj and Religious Affairs (Administration & Finance)	Mawlawi Arifullah Arif, listed as Arefullah Aref Ghazi Mohammad	Pashtun	TAi.030
Acting Minister for Information and Culture	Mullah Khairullah Khairkhah, listed as Khairullah Khairkhwah	Pashtun	TAi.093
Deputy Minister of Information and Culture (Culture and Art)	Mawlawi Sa'aduddin Sa'id, listed as Saduddin Sayyed	Pashtun	TAi.087
Acting Minister for Refugee Return	Haji Khalil Al-Rahman Haqqani, listed as Khalil Ahmed Haqqani	Pashtun	TAi.150
Acting Minister of Borders and Tribal Affairs	Mullah Noorullah Noori, listed as Nurullah Nuri	Pashtun	TAi.089
Acting Minister of Civil Aviation and Transport	Mullah Hamidullah Akhundzada, listed as Hamidullah Akhund Sher Mohammad	Pashtun	TAi.118
Acting Minister of Economy	Qari Din Muhammad Hanif, listed as Din Mohammad Hanif	Tajik	TAi.043
Acting Minister for Foreign Affairs	Mawlawi Amir Khan Muttaqi, listed as Amir Khan Motaqi	Pashtun	TAi.026
Deputy Minister for Foreign Affairs (Political Affairs)	Mawlawi Sher Mohammad Abbas Stanekzai, listed as Sher Mohammad Abbas Stanekzai Padshah Khan	Pashtun	TAi.067
Acting Minister of Interior	Sirajuddin Haqqani, listed as Sirajuddin Jallaloudine Haqqani	Pashtun	TAi.144
Acting Minister of Mines and Petroleum	Mawlawi Shahabuddin Delawar	Pashtun	TAi.113
Acting Minister of Public Works	Mullah Muhammad Isa Sani, listed as Mohammad Essa Akhund – had served as Deputy Minister for Energy and Water until 18 January 2023	Pashtun	TAi.060
Acting Minister of State for Disaster Management	Mullah Mohammad Abbas Akhund	Pashtun	TAi.066
Deputy Minister of State for Disaster Management	Mawlawi Abd al-Rahman Zahed, listed as Abdul Rahman Zahed	Pashtun	TAi.033
Acting Minister of Communications and Information Technology	Mawlawi Najibullah Haqqani, listed as Najibullah Haqqani Hidayatullah	Pashtun	TAi.071

Cabinet-level positions in the Taliban de facto administration

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Acting Minister of Urban Development and Lands	Mawlawi Hamdullah Nomani	Pashtun	TAi.044
Acting Minister of Water and Energy	Mullah Abdul Latif Mansoor, listed as Abdul Latif Mansur	Pashtun	TAi.007
Director General for Implementation and Supervision of Orders and Decrees since 20 March 2023, formerly known as Attorney-General	Mawlawi Shamsuddin Pahlawan, listed as Shamsuddin a.k.a. Shamsuddin Shari'ati	Tajik	TAi.103
Governor of Da Afghanistan Bank	Mullah Hedayatullah Badri, listed as Gul Agha Ishakzai	Pashtun	TAi.147
First Deputy Governor of Da Afghanistan Bank	Haji Ahmad Zia Agha a.k.a. Noor Ahmad Agha, listed as Ahmad Zia Agha	Pashtun	TAi.156
Second Deputy Governor of Da Afghanistan Bank	Mawlawi Abdul Qadir Ahmad a.k.a. Mawlawi Abdul Qadir Haqqani, listed as Abdul Qadeer Basir Abdul Baseer a.k.a. Abdul Qadir Haqqani	Pashtun	TAi.128
Acting Auditor General	Mawlawi Ezatullah Haqqani Khan Sayyid – Deputy Auditor General (Professional) until January 2023, then Auditor General	Pashtun	TAi.064
Deputy Director of the Office of Administrative Affairs	Qari Abdul Wali Seddiqi	Pashtun	TAi.133
Deputy Minister for Martyrs and Disabled Affairs	Mullah Abdul Razaq Akhund Lala Akhund	Pashtun	TAi.053
Deputy Minister of Education (Human Resources)	Mawlawi Said Ahmad Shahidkhel	Pashtun	TAi.028
Deputy Minister of Industry and Commerce	Mawlawi Quadratullah Jamal	Pashtun	TAi.047
Deputy President of the Afghan Red Crescent Society	Mullah Nooruddin Torabi, listed as Nooruddin Turabi Muhammad Qasim	Pashtun	TAi.058

Administrative positions below Cabinet-level

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Advisor to Amir Hibatullah	Mawlawi Jan Mohammad Madani, listed as Jan Mohammad Madani Ikram	Pashtun	TAi.119
Council of Religious Scholars for Kabul Province	Mawlawi Sayyid Ghiyas al-Din Agha, listed as Sayyed Ghiassouddine Agha	Uzbek	TAi.072
Deputy Commanding Officer of Helmand Army Corps	Abdul Samad Achekzai	Pashtun	TAi.160

Administrative positions below Cabinet-level

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Deputy Mayor of Kabul	Mawlawi Esmatullah Asim, listed as Sayed Esmatullah Asem Abdul Quddus	Pashtun	TAi.080
Director for Cultural and Social Issues in the Office of Administrative Affairs	Mawlawi Mohammad Eshaq Akhonzada	Pashtun	TAi.101
Director in Ministry of Defense under the Deputy for Technology and Logistics	Mawlawi Abdul Jabbar Omari	Pashtun	TAi.088
Head of Higher Education Examination Board, formerly Acting Minister of Higher Education between September 2021 and October 2022, financial advisor of the Haqqani Network	Mawlawi Abdul Baqi Haqqani, listed as Abdul Baqi Basir Awal Shah	Pashtun	TAi.038
Head of a monitoring office for Kandahar-based Amir Hibatullah in Kabul, member of Taliban office in Doha	Mullah Muhammad Zahed Ahmadzay, listed as Mohammad Zahid	Pashtun	TAi.127
Head of Public Information for Ministry of Interior	Mawlawi Rahmatullah Kakazada	Pashtun	TAi.137
Legal Advisor for Ministry of Interior	Mawlawi Mohammad Salim Haqqani	Pashai	TAi.079
Unspecified senior role in Ministry of Interior	Yahya Haqqani	Pashtun	TAi.169
Professor at Kabul Education University	Mawlawi Abdul Quddus Mazhari	Tajik	TAi.135
Provincial Chief of Police in Kabul Province	Mawlawi Wali Jan Hamza, listed as Walijan	Pashtun	TAi.095
Provincial Governor of Kunar	Mawlawi Ahmad Taha, listed as Ahmad Taha Khalid Abdul Qadir	Pashtun	TAi.105
Provincial Governor of Nangarhar	Haji Gul Muhammad, listed as Mohammad Naim Barich Khudaidad	Pashtun	TAi.013
Provincial Governor of Takhar since 22 September 2022	Mawlawi Zia ar-Rahman Madani, listed as Zia-Ur-Rahman Madani	Tajik	TAi.102
Third Secretary in Afghan embassy in Tehran since 26 April 2022	Mufti Mohammad Aleem Noorani	Pashtun	TAi.138

Advisory positions around the de facto authorities

<i>Current position</i>	<i>Name</i>	<i>Ethnicity</i>	<i>Permanent reference number</i>
Head of Kabul Outreach Commission	Alhaj Mohammad Ibrahim Omari a.k.a. Ibrahim Haqqani	Pashtun	TAi.042
Advisor to the Minister of Water and Energy, Latif Mansur (TAi.007); acted as spiritual advisor to Mullah Omar (TAi.004)	Mullah Muhammad Taher Anwari	Pashtun	TAi.005
Businessman and advisor to Amir Hibatullah in Kandahar	Mawlawi Muhammad Muslim Haqqani, listed as Mohammad Moslim Haqqani Muhammadi Gul	Pashtun	TAi.073
Advisor to Taliban Governor, Yusuf Wafa, in Kandahar	Mawlawi Mohammad Rasul Ayyub	Pashtun	TAi.104
Businessman working in the narcotics sector	Haji Abdul Habib Alizai a.k.a. Agha Jan Alizai	Pashtun	TAi.148
Businessman working in the finance sector	Haji Faizullah Khan Noorzai	Pashtun	TAi.153
