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From Rebel Governance to Institutionalization? Prospects for the Taliban and Afghanistan

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This working paper was produced as part of the cooperation between oiip and the Ministry of Defence.

Keywords: Taliban, factionalism, governance, institutionalization, ISKP, al-Qaeda

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Wichtigste Erkenntnisse

- Die Zersplitterung innerhalb der Taliban, die auf stammesbedingten, parteipolitischen, ideologischen und strukturellen Verwerfungen beruht, stellt eine große Herausforderung für den Übergang von einer polyzentrischen und antizentralistischen Struktur zu einer einheitlichen Bewegung dar; das fragile Gleichgewicht zwischen dem politischen Zentrum in Kabul und den Machthabern in der Peripherie, insbesondere in Kandahar, ist eine zentrale Herausforderung.
- Frauenrechte und Mädchenbildung sind für die Taliban nach wie vor heikle Themen, und zwar dahingehend, wie pragmatische Persönlichkeiten auf die Aufhebung des Verbots drängen, während Hibatullah weniger Zugeständnisse machen wird, um seine Autorität gegenüber seinen Kritikern zu behaupten. Das Verbot der Sekundarschulbildung für Mädchen unter den Taliban ist weltweit einzigartig und deutet somit eindeutig auf eine interne Machtdynamik und nicht auf religiöse Beweggründe hin.
- Zwischen den wichtigsten Fraktionen hat ein intellektuelles Ringen um die Verfassung des IEA begonnen, und das Buch "The Islamic Emirate and Its System" (2022) des Obersten Richters Haqim Haqqani stellt das erste politische Manifest dar, welches erklärt was ein Islamisches Emirat ist und wie es geführt werden soll.
- Die Bewegung hat gegenüber der Außenwelt eine pragmatische Haltung eingenommen, die auf den Grundsätzen der Neutralität, der Nichteinmischung, der Souveränität und der Achtung der internationalen Ordnung beruht, doch könnte der Fraktionszwang zu einer inkonsequenten Außenpolitik führen.
- Kurzfristig könnten sich brutale Maßnahmen zur Terrorismusbekämpfung als wirksam erweisen, um die Führung der Provinz Islamischer Staat Chorasan (ISKP) zu entmachten, doch langfristig könnte wahllose Gewalt die salafistischen Gemeinschaften und die junge städtische Generation auf den Universitätsgeländen entfremden.
- Die Taliban und Al-Qaida (AQ) sind durch die bay'ah (religiöser Loyalitätseid) verbunden, aber seit dem Abkommen von Doha sind Spannungen und Misstrauen entstanden.

Keywords: Taliban, Fraktionsbildung, Staatsführung, Institutionalisierung, ISKP, al-Qaida

Key Takeaways

- Intra-Taliban fragmentation, based on tribal, factional, ideological and structural fault lines, represents a major challenge to the transition from a polycentric and anti-centralist structure to a unified movement; the fragile balance between the political center in Kabul and the powerbrokers in the periphery, namely Kandahar, represents a key challenge.
- Women's rights and girls' education remain sensitive topics for the Taliban to the extent that the more pragmatic figures push for lifting the ban, the less Hibatullah will grant concessions in order to assert his authority vis-à-vis his critics. Taliban's ban on secondary education for girls is unique in the world, thus clearly implying internal power dynamics rather than religious motivations.
- An intellectual struggle over the IEA's constitutional design has started among main factional groups and Chief Justice Haqim Haqqani's book "The Islamic Emirate and Its System" (2022) constitutes the first political manifesto about what an Islamic Emirate is and how to run one.
- The movement has adopted a pragmatic attitude towards the outside world based on the principles of neutrality, non-interference, sovereignty and respect for the international order, but factionalism might cause an inconsistent foreign policy.
- In the short-term, brutal counterterrorism measures might prove effective in decapitating Islamic State Khorasan Province (ISKP)'s leadership but, in the long term, indiscriminate violence could alienate Salafi communities and the young urban generation on university campuses.
- The Taliban and al-Qaeda (AQ) are bound by *bay'ah* (religious oath of loyalty) but tensions and mistrust have emerged since the Doha Agreement.

Keywords: Taliban, factionalism, governance, institutionalization, ISKP, al-Qaeda

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Introduction

In September 2021, the Taliban announced the restoration of the Islamic Emirate of Afghanistan (IEA) and the creation of a caretaker cabinet under the guidance of the supreme leader Mullah Hibatullah Akhundzada. The members of the cabinet – appointed through decrees directly by the supreme leader – were all men, mainly ethnic Pashtun[1] from the Taliban ranks, and with clerical rather than administrative background. From early on, Foreign Minister Amir Khan Muttaqi dismissed the idea of power-sharing with opposition leaders and members of the previous administration and stated that the Taliban constituted an inclusive government with representatives from all ethnic Afghan groups (Anadolu Agency 2021).

The movement exerted some sort of rebel governance in the past – early insurgency (pre-1996), semi-recognized statehood during the First Emirate (1996-2001) and post-2000 insurgency (2001-2020) – but has never institutionalized. Indeed, since its emergence, the Taliban have mainly focused on warfare against rival mujahedeen groups in the 1990s, and with NATO and the Afghan government in the post-2001 period. To date, the Taliban have not yet elaborated a clear vision of how the IEA should be structured, and their transition from rebel governance to institutionalization has stalled in key aspects of governance, thus revealing internal divisions in terms of policy views. Nevertheless, against all odds, the Taliban have not collapsed since their takeover in August 2021 and, conversely, have consolidated their power.

First, this policy analysis will focus on the Taliban governance so far and how internal factionalism within the movement's policymaking influences critical areas such as education and women's rights, foreign policy, security and constitutional order. Will the Taliban adopt a pragmatic or isolationist foreign policy? Should the international community expect further marginalization of women? How will the IEA be organized? This paper argues that, although the movement tries to elaborate religiously legitimate policies within the framework of Islamic law, its policy-making process is not set in stone but, conversely, the result of complex internal interactions that change over time. Second, the analysis will provide an overview of the current security environment. According to the UN, Afghanistan is the main source of terrorist threats for Central and South Asia. Thus, can the Taliban counter the Islamic State Khorasan Province (ISKP)[2]? Are the Taliban and al-Qaeda (AQ) still aligned as during pre-9/11 Afghanistan? Finally, future scenarios will be discussed as well as how the international community,

[1] Out of 53 members, the cabinet included only two Uzbeks, four Tajiks, one Hazara, one Nuristani, and one Khwaja.

[2] ISKP was created in 2015 and is active in Afghanistan, Pakistan, Tajikistan and Uzbekistan; the death of its leader Shahab al-Mujahir has been reported by several unconfirmed sources in June 2023.

particularly Austria, might mitigate the potential negative spill-over effect related to terrorism and other security issues.

Decision-Making and Factionalism: From Polycentrism to Unified Movement?

The Taliban are not a political organization but primarily a military movement based on a dual nature with vertical and horizontal branches. The vertical axis is constituted by the command-and-control structure where the leader – emir or *amir-ul-momenin* (commander of the faithful) – stands at the top and takes the final decision whereas the Rahbari Shura (Leadership Council) advises him. The Shura oversights several influential commissions (e.g. military, political, religious etc.) which resemble the former Afghan government's ministries. The Taliban also include a horizontal "network of networks", namely a number of fronts and factions (e.g. Haqqani network) led by local military commanders who, despite being officially acknowledged by the Rahbari Shura, operate on the ground with a degree of autonomy as long as they follow the core principles of the movement. Therefore, due to the dual vertical-horizontal nature, their decision-making process relies on a certain degree of elasticity and autonomy since the policies approved by the Taliban top leadership are not always fully translated at the local level (Ruttig 2021, 4-5)[3]. As a Pashtun-centric entity, the Taliban absorbed Pashtun political culture – anti-centralism – which is traditionally hostile to hierarchy, and even the supreme leader has little coercive power. When the second supreme leader Akhtar Mansour tried to consolidate his leadership in 2015, a small Taliban faction – High Council of the Islamic Emirate of Afghanistan (HCIEA) – splintered and elected Muhammad Rasul as its leader (BBC 2015)[4]. Nevertheless, despite internal factionalism, the movement had proved to be less fragmented than other Afghan *mujaheddin* movements (*tanzim*) of the 1970s-1990s that later registered as political parties while still retaining armed capabilities but all experienced major splits (Ruttig 2018). Indeed, according to Taliban ideology, at least in theory obedience (*bay'ah*) to the emir's authority is absolute in order to safeguard the co-existence between different *mujahideen* factions (Semple 2015). The "culture of silence" is widespread among the Taliban ranks. When the leadership was ruling from Pakistan far from the Afghan battlefield, local commanders rarely challenged the emir's authority even if Mullah Omar's ability to implement his edicts was minimal; indeed, two simple shared objectives, namely the expulsion of foreign troops and

[3] During the mid-2010s, attempts to centralise power around the Peshawar Shura first, and the Quetta Shura later, failed or proved to be ineffective as well as the establishment of a Central Military Commission (2013) and the Coordination Committee (2014) (Gisutozzi 2019, 247-248).

[4] Allegedly funded by the Afghan government, the HCIEA counted 3,000 members and attempted to assassinate emir Hibatullah in Balochistan in 2019; after the Taliban's takeover, the HCIEA dissolved and re-joined the Taliban.

the establishment of a pure Afghan society, made obedience easier and the movement more cohesive. However, once the Taliban became involved in peace negotiations with foreign diplomats, various intellectual views began to emerge (Watkins 2022).

Nowadays, the Taliban are still struggling to convert their polycentric structure – successful during the post-2001 insurgency – into an effective institutional framework (Giustozzi 2022b). The fragile balance between the political center in Kabul and the powerbrokers in the periphery, namely Kandahar, represents a key challenge. Due to his mysterious low-profile, almost invisible public figure, emir Hibatullah has often been portrayed as weak, a consensus-builder able to reconcile internal fractures and a leader who defers decisions to comrades and clerics in his inner circle. Conversely, the UN reports that the supreme leader has changed his leadership style. Outsiders have no access to his circle, Hibatullah adopts a dictatorial approach and appears less open to deliberate with other Taliban leaders[5]. Alongside the cabinet in Kabul, Hibatullah has established a parallel apparatus in Kandahar and many influential Kandahari figures have barely set foot in the capital, thus their perspectives perceived threats and opportunities do not represent the full spectrum of ideas within the movement (Watkins 2022)[6]. On May 16, Hibatullah instructed Maulvi Abdul Kabir to head temporarily the cabinet due to the Prime Minister's old age.

Due to their factional structure, the post-2021 Taliban remain obsessed with the movement's survival, internal cohesion and consolidating control within several power layers to the extent that they still prefer a dysfunctional decision-making process – unclear roles of state officials, religious clerics and ethnic leaders – even at the expense of effective governance on a national scale. The changing policies on women's education, NGOs and how to engage with the international community are clear symptoms of the aforementioned dysfunctionalities.

Analysts tend to oversimplify Taliban factionalism between moderate and conservative factions within the movement. Intra-Taliban fragmentation, instead, is a far more complex phenomenon due to major fault lines: tribal, factional, ideological and structural. It is essential to examine these dynamics in order to thoroughly understand how factionalism influences key policies.

[5] Following the example of his predecessors Mullah Omar and Akhtar Mansour, he has increased security measures and communicates with leaders in Kabul mainly by courier or hand-written messages. An exception to his isolationism was a three-day council (jirga) in March 2022 in Kandahar where 180 senior leaders discussed internal dissent between Haqqanis and Kandaharis (UNSC 2022).

[6] In March 2023, former chief of Afghanistan's intelligence agency Rahmatullah Nabil claimed emir Hibatullah had withdrawn nearly US$690 million in cash from the Ministry of Finance and used the cash to form a personal army of 40,000 troops from his own clans in Kandahar (Kabul Now 2023; Reuters 2023).

Tribalism and Factionalism

In terms of tribal competition, the core of the Taliban consists of two large Pashtun tribes – Durani and Ghilzai – with the founding leaders belonging to the Duranis whereas the Haqqanis are members of the Ghilzai tribe; the former is based mainly in the Kandahar province while the latter originates from North Waziristan and eastern regions of Patkia, Khost and Ghazni (ISW 2010). In addition, a factional rift between the Quetta Shura and the Haqqani network lies alongside tribal rivalries. The Haqqani network has its earliest roots in the mid-1970s and joined the movement in the 1990s, thus maintaining a *de facto* autonomy; the Quetta Shura, instead, was established in 2003 by senior Taliban leaders close to Mullah Omar such as the current Deputy Prime Minister Mullah Abdul Ghani Baradar and Minister of Finance Gul Agha Ishakzai with the aim of pressuring the Americans and Kabul to seek a negotiation with the Taliban (Giustozzi 2018, 33). In the actual caretaker cabinet, the Quetta Shura claims the largest share of power as well as the Haqqanis after their military efforts against Western troops. Originally, the Kandaharis wanted to appoint a cabinet with little or no Haqqani representation while Sirajuddin Haqqani asked to become Prime Minister; the stalemate was solved only with the mediation of Pakistan's Inter-Services Intelligence (ISI) (Giustozzi 2021)[7]. Finally, the Haqqani network secured key portfolios and ministries related to intelligence, passports and migration, thus *de facto* controlling security in Afghanistan.

Ideological Rifts

Whereas the Taliban are largely associated with a conservative approach, inspired by Pakistani-style Deobandism[8], within the movement exist large pockets influenced by modernist Muslims Brothers and Sufi or, conversely, ultra-conservative Salafi tendencies. However, former members of the Muslim Brotherhood-backed Hizb-I Islami Gulbuddin (HIG) party – the largest mujahedeen organization fighting against the Soviet occupation – were excluded from the 2021 caretaker cabinet even though many of them joined the Taliban in 1996 and its leader Gulbuddin Hekmatyar, member of the Pashutun Kharotai tribe[9], declared that the HIG will support the Taliban government (ISW 2008; Anadolu Agency 2021b).

No less significant is the ideological fracture between two macro factions that transcends tribal boundaries: hardliners and pragmatists. For example, figures like emir Hibatullah and his circle are hardliners

[7] With 12 appointees out of 33 government positions, the Kandaharis are overrepresented in the cabinet while the Haqqanis received 5 positions; other four appointees from the provinces of Zabul, Ghazni and Uruzgan are linked to the Kandaharis

[8] Deobandism is an Indo-Pakistani revivalist movement within Sunni Islam that adheres to the oldest Hanafi school of law, and formed in 1867 in the Dar al-Ulum madrasa in India to preserve traditional Islamic principles from modernist and secular ideas during the British colonial period. Leaders of the Pakistani Jamiatul Ulama-i Islam and Afghan Taliban emerged from the Deobandi movement.

[9] Kharotai tribe is a sub-branch of Ghilzai Pashtuns.

sponsoring strict Islamic laws, and believe that any concessions to the international community are contrary to their jihad[10]; on the other hand, Minister of Foreign Affairs Mullah Amir Khan Muttaqi, Minister of Defence Mullah Yaqoob[11], Minister of Interior Sirajuddin Haqqani[12] and others advocate for an inclusive government, moderate policies and international recognition[13].

Structural Factionalism

Finally, a structural rift between the leadership and some mid-level commanders (*delgai meshr*) exists because the latter claim that the movement is abandoning its jihadi mission and refuse to integrate into the Ministry of Defence (UNICRI 2022). To reconcile with wartime commanders, Hibatullah reportedly wants to appoint an influential leader from Helmand like Ibrahim Sadr, Haqqani's Deputy Interior Minister as head of the National Security Council; his appointment would be a humiliation for higher-ranking figures like Haqqani and Yaqoob (Oxford Analytica, 2023).

Towards Institutionalization?

The caretaker government has initiated a process of institutionalization, at least through cosmetic changes, as demonstrated by the appointments of professional figures like Dr Qalandar Ibad[14] as Minister of Public Health and businessman Nooruddin Azizi[15] as Minister of Commerce and Industry; according to Taliban spokesman Zabihullah Mujahed, the appointments strengthened and standardized the structure of the IEA (Anadolu Agency 2021a). The movement has immediately prioritized the narrative of a professionalized governance and issued uniforms to police and security forces in the streets. It took months to restore limited functionality to many ministries and, according to the UN Secretary-General (2022), technical and administrative capabilities had been drained by former civil servants

[10] Hibatullah's circle includes former Prime Minister Akhund, Deputy Director of Intelligence Tajmir Jawad, Deputy Interior Minister Ibrahim Sadr, the Chief of Armed Forces Qari Fasihuddin and Minister of Justice Abdul Hakim Haqqani.

[11] Yaqoob is the son of the first emir Mullah Omar who founded the Taliban in 1994.

[12] Leader of the Haqqani network, a semi-autonomous paramilitary faction within the Taliban, and oversaw the armed activities against the coalition forces; Sirajuddin is still on the Specially Designated Global Terrorist list of the US.

[13] Moderates include Ghani Baradar, Deputy Minister of Foreign Affairs Abbas Stanikzai and second Deputy Prime Minister Abdul Salam Hanafi.

[14] He received his medical degree (MD) from the Faculty of Medicine of Nangarhar University, and master's in Urology from Pakistan Institute of Medical Sciences, Islamabad.

[15] Azizi has decades of experience in trade, business and mining sectors, and established commercial offices in Brazil, Thailand, Pakistan, United States, India, China, United Arab Emirates, Zimbabwe, Nigeria, Tajikistan, Ethiopia, Hong Kong and European countries.

fleeing the country or going into hiding, and restrictive policies regarding women's employment[16]. According to Weber (1930), bureaucracy is an organizational structure that is characterized by many rules, standardized processes, procedures and requirements, number of desks, the meticulous division of labor and responsibility, and clear hierarchies. However, the Taliban leaders' ability to even understand any technical matter in the affairs of the state is extremely limited to the extent that they are fillings the gaps with former Taliban fighters living in refugee camps in Pakistan and officials from the previous government (New York Times 2022). Even the emir himself admitted that "while I [Hibatullah] do not have much knowledge of governance, we should govern ourselves" (Hakimi and Fair 2022). Although the Taliban seem far from a complete bureaucratization, the movement is not performing too badly in terms of governance.

Financial and Defense Sectors

In February 2023, the Ministry of Finance stated it had collected 100 billion afghanis – approximately US$1.1 billion – in customs revenue in the current fiscal year thanks to anti-corruption measures and transparency in the process of collecting the revenues; if confirmed, it represents the highest customs revenue in the Afghan history since the previous governments never exceeded 72 billion afghanis (Ministry of Finance, 2023). While the Republic relied primarily on foreign donors, the Taliban increased their exports in the first half of 2022 reaching a record US$1.085 billion (Giustozzi 2022a). In May 2023, the Ministry of Finance announced that the IEA has reduced value-added tax (VAT) from 4% to 2% in a bid to support commerce and industry (Tolo News 2023). Nevertheless, the UN estimates that 28 million people (two thirds of Afghanistan's population) will need urgent humanitarian assistance in 2023 in order to survive due to the effects of 40 years of conflict, climate change, economic crisis and the freezing of US$9.5 billion in Afghan central bank reserves since August 2021 (OCHA 2023).

The Taliban Ministry of Finance's mini-budget (December 2021 – March 2022) revealed a total budget of 634 million USD, and almost half of the spending was allocated to three ministries: the Ministry of Interior (105 million USD), the Ministry of Defense (101 million USD) and the Ministry of Education (97 million USD)[17]. In a session held in August 2022, the Ministry of Interior and Defense announced staff

[16] A report from the Afghanistan Analysts Network (2023a) reveals that many Taliban fighters entered Kabul and other cities for the first time in 2021 and felt the social pressure of living in an urban context; the Ministry for Promoting Virtue and Preventing Vice tries to keep former fighters occupied with religious studies but working in ministries has meant that many Taliban now prefer to attend English and computer classes rather than madrasas.

[17] Other budget allocations include General Directorare of Intelligence (42 million USD), Ministry of Martyrs and Disabled (40 million USD), Ministry of Finance (30 million USD), Ministry of Higher Education (16 million USD), Ministry of Public Health (15 million USD), Policy Contingency (12 million USD), Unforeseen Expense (12 million USD), Office of the Highest IEA Official and the Prime Minister (11 million USD), Ministry of Foreign Affairs (11 million USD), Supreme Court (10 million USD), Emergencies (9 million USD), other ministries and bodies ($123 million).

numbers of 200,000 and 150,000 respectively; if confirmed, these data imply that the IEA counts armed forces larger than the previous Republic's capabilities (300,000) even though the latter could benefit from foreign funding (Afghanistan Analysts Network 2023b). Thus, in an attempt to transform from a non-state to a state actor, Taliban leaders seem to organize their governance based on the Weberian model where the state is defined as a human community that claims the monopoly of the legitimate use of physical force within a given territory (Weber 1919). Within this Weberian framework, it is crystal clear why the movement allocated a large portion of the budget to the defense sector.

During the insurgency, the movement had its own parallel shadow security and intelligence system in areas under Taliban control. Once in power in August 2021, the Ministry of Interior immediately planned to establish a national police force and a regular army, and appointed chiefs of police in the provinces (Reuters, 2021). In November, the Taliban were already introducing conscription in some provinces such as Kabul and Kandahar but were able to deploy only 20-30 men per district and, in the villages, Taliban commanders appointed local *mullahs* (religious leaders) to organize policing activities. In the past, military commander Ibrahim Sadr advocated for an army styled after Iran's Islamic Revolutionary Guard Corps (IRGC) (Giustozzi and al-Aqeedi 2021).

The Ministry of Defense announced that the Afghan armed forces consisted of eight military corps[18] and two special forces units[19]; in many cases, the chain of command is not clear and ground troops are not aware whether they operate under the authority of the Ministry of Defense of the Ministry of Interior. Defense Minister Yaqoob launched a recruitment campaign of the former Afghan National Army (ANA) and Afghan National Security Forces (ANSF) personnel but, as revealed by the US Defense Intelligence Agency (DIA), only a low number of ex-security forces joined the Taliban (EUAA 2022)[20]

Rumors circulated that 40 Chinese military advisers were deployed to Afghanistan (Euro Weekly 2021) and Russian specialists arrived to help the Taliban to operate Russian-made Mi-17 helicopters (War Zone 2021). Taliban commanders estimate at least 4,300 former Afghan Air Force members joined the Taliban air force in 2022 (New York Times 2022a)[21]. As of summer 2022, the Taliban were in control of all the country's 34 provinces at a level never experienced by any political actor since the 1970s (ICG

[18] The 313th Central Corps in Kabul, the Al-Fatah Corps in Balkh, the Omari Corps in Kunduz, the Al-Badr Corps in Kandahar, the Azm Corps in Helmand, the Khalid Bin Walid in Laghman, the Mansoori Corps in Paktya, the Al-Farooq Corps in Herat.

[19] The Badri 313 Unit – formed by the Haqqani network – and the Yarmouk 60 Special Forces Battalion under the jurisdiction of the Ministry of Interior led by Haqqani.

[20] The New York Times (2022a) claims that almost 500 former government employees were killed or disappeared during the first six months after the Taliban's takeover.

[21] According to the United Nations Security Council (2022), the IEA was facing difficulties with repairing the aircraft and the majority of troops did not receive their salaries.

2022)[22]. Most importantly, the Taliban extended their control to the country's borders[23]. However, ethnic factionalism plays a key role also within the security sector and, as documented by The Armed Conflict Location & Event Data Project (ACLED), 33 intra-Taliban incidents were registered between mid-August 2021 and March 2022 (ACLED 2022). For example, in January 2022, the arrest of two high-level Taliban commanders – Makhdum Alem Rabbani (Uzbek) and Qari Wakil (Tajik) – sparked sectarian tensions[24].

Education and Women's Rights

The question of education and women's rights triggered debates and unprecedented internal criticisms. The Taliban leadership is well aware that foreign donor aid and the normalization of the relations with the international community will be contingent on commitments to protect women's rights but, at the same time, the movement does not want to alienate the most conservative circles within its ranks.

There is a long tradition of clandestine girls' education. During the First Emirate (1996-2001), the Taliban closed girls' schools and banned female teachers but never totally enforced these measures. Despite the closure, some Taliban officials protected clandestine girls' schools from their superiors'. Many Taliban ministers of the era also sent their daughters to NGO-run schools or home schools. The Ministry of Education and Ministry of Religious Affairs also tacitly allowed UN agencies and international NGOs to run mix-gendered classes in mosques. For example, in 2000 the Swedish Committee for Afghanistan (SCA) ran schools with 200,000 pupils (37,000 girls) while the German NGO COFAA ran classes in 13 mosques in Kabul with a total of 10,000 students (Ruttig 2021, 7). However, during the insurgency (2001-), the Taliban drastically changed their policies and set school buildings on fire. In 2006, the movement issued a code of conduct (*layha*) where teachers and schools became represented as symbols of the infidel "puppet regime". However, after strong civil resistance from local communities,

[22] For an interactive map, see Long War Journal (https://www.longwarjournal.org/mapping-taliban-control-in-afghanistan) (Accessed: 20.05.2023).

[23] In February 2022, the Taliban's Herat-based 207th Corps were deployed in Badghis Province near Turkmenistan and the new unit Omar Salis Division – over 10,000 troops – was placed in Badakhshan Province bordering Tajikistan, Pakistan and China.

[24] After Alem's detention, Uzbek Taliban disarmed Pashtun Taliban and temporarily occupied the city of Maymana; similarly, the arrest of Wakil triggered the revolt of two Tajik Taliban commanders in Badghis province. Again, in June 2022, factional clashes erupted in Balkhab district when Mehdi Mujahid (Hazara) – chief of Taliban intelligence in Bamyan province – was dismissed from his position (EUAA 2022).

the Taliban changed their policy in 2010. As long as educational activities would follow religious principles they were to be accepted. The idea was not to eradicate, but to take control over the government-run education system (Clark 2022).

Between 2018 and 2019, the Taliban allowed girls' schools to reopen near Herat and Kunduz (Ruttig 2021). In 2019, at a conference on Afghanistan in Moscow, current Deputy Foreign Ministrer Stanikzai said Islam has given women all rights including being elected into political office except for head of state and chief justice (Ruttig 2021). During the Intra-Afghan Conference for Peace in Doha, Taliban official Shaykh Shahabuddin Dilawar[25] declared that Islam has given more rights to women than any other religion as well as the right to education within religious boundaries. Dilawar admitted that modern sciences are necessary to emancipate from foreigners. However, learning should take place in a proper Islamic environment with no place for coeducation and gender intermingling (Lombardi and March 2022, 13). Similarly, the Higher Education Minister Abdul Baqi Haqqani and Education Minister Noorullah Munir agree that Afghan girls have the right to study but male and female students would not be allowed to share the same classroom (Tolo News 2021)[26].

On the contrary, the Chief Justice of the IEA Abdul Haqim Haqqani – a hardliner close to the emir – considers education as a violation of the divine system (East Studies 2022); his point of view reflects tribal thinking rather than Islamic principles[27].

Women's Rights as a Battlefield

Despite several reassurances to Western diplomats that the Taliban were ready to lift the ban on girls attending secondary schools, in March 2022, just a few hours before girls were scheduled to resume classes, the supreme leader extended the ban indefinitely during a meeting in Kandahar. The timing of Hibatullah's decision was no coincidence and revealed the further radicalization of the Kandahari circle. The edict arrived the day before Foreign Minister Muttaqi was scheduled to attend a diplomatic forum in Qatar as keynote speaker. In reaction, the Qatari authorities decided to replace Muttaqi with Nobel-prize winner Malala Yousafzai[28] and international donors cut half the budget for the United Nations Assistance Mission in Afghanistan (UNAMA). Furthermore, Hibatullah issued a decree requiring

[25] Dilawar is currently Minister of Minerals and Petroleum of the IEA and former Taliban ambassador to Saudi Arabia (1996-2001).

[26] Education Minister Noorullah Munir released an interview with al-Jazeera where he stated that the movement regards education as girls' Islamic and legal rights and that they would be allowed to study as long as it is done in accordance to sharia law; however, girls' secondary schools will reopen only in a "safe and secure environment". In addition, Munir claimed that the curriculum will include subjects like physics, geology, chemistry and engineering but other topics, like music, are not compatible with Afghan culture and Islamic law (MEMRI 2021).

[27] He considers giving birth to children and their guardianship as the main duties of women and defines carrying outside jobs such as agriculture, industry, trade and official duties as responsibilities of men. He defines men as superior to women in terms of knowledge and power (East Studies 2022).

[28] At the age of 15, Malala was shot by a Taliban in Pakistan due to her activism for women's rights and education.

women to cover their faces in public and ordered *hudud* punishments (e.g. amputation of hands for theft and stoning) to be fully implemented. During a *jirga* (council) in July, the emir ignored many Taliban leaders' requests to lift the ban on girls' education (Watkins 2022).

The rationale behind this radical turn is the emir's attempt to delegitimize the pragmatic faction and, vice versa, strengthen the hardliners within his circle. Indeed, in September 2022, without any official reasons, Hibatulah replaced Education Minister Munir with the head of Kandahar's provincial council Mawlawi Habibullah Agha and, in October, former Police Chief of the Nangarhar Province Mohammad Nadeem succeeded Baqi Haqqani as Higher Education Minister[29]. The appointment of two hardline figures close to the supreme leader represents a further blow to female education and internal criticism. Indeed, in December Nadeem issued an edict preventing women from attending universities; the ban on higher education came less than three months after thousands of girls and women sat university entrance exams (The Guardian 2022). Hibatullah's edicts are the first public assertion of his authority over dissident voices and, vice versa, an endorsement in favor of those conservative factions within the movement; for example, the General Directorate of Intelligence (GDI) and the Ministry for the Promotion of Virtue and Prevention of Vice have become tools of repression[30]. Even the Organization of Islamic Cooperation (OIC) described the bans as contrary to Islamic law (Radio Free Europe 2023) and Mufti Usmani[31], alongside 16 Pakistan-based alim, said in a letter to Hibatullah that educated women play a vital role in society and that a solution to avoid coeducation could be found (e.g. different school timings for boys and girls) (The Express Tribune 2022)[32].

Harsh measures against women led to new frictions within the movement. Deputy Foreign Minister Stanikzai, in a televised speech to mark the anniversary of the death of former emir Mansour, said that it is the responsibility of the government to provide education because women constitute half of the Afghan population (Tolo News 2022). Likewise, the Taliban cleric Sheikh Rahimullah Haqqani[33] told the BBC that there is no justification in the sharia to ban female education because, for instance, it is compulsory to train female doctors in case a woman gets sick and needs treatment (BBC 2022). In February 2023, Interior Minister Haqqani openly criticized the emir for damaging the government and the movement's reputation because of his refusal to consider Western demands to restore women's rights in

[29] Agha immediately declared that open criticism of the IEA from Taliban officials is forbidden.

[30] In May 2023, women were allowed again to go to restaurants in Herat under specific conditions such the presence of a *mahram* (male close relative), wearing hijab, separate entrance and place for men and women and no music or photos (https://twitter.com/nedaeybaloch/status/1657143079751634953?t=XzaTT1gZ7b5sERRNeqaOyA&s=19) (Accessed: 30.05.2023).

[31] Usmani is vice president of Darul Uloom Deobandi madrasa in Karachi and highly respected by the Taliban.

[32] In May 2023, in Kabul and Nangarhar province, girls were allowed to register for university entry exams (kankor).

[33] Not related to the Haqqani network.

exchange for financial support; he implied that the movement has become too self-righteous and monopolistic, too distant from the Afghan nation and that a remote government in Kandahar, namely the emir's circle, could not rule the whole country. Similarly, Defense Minister Yaqoob invited the government not to be arrogant and listen to legitimate demands made by Afghans. Other pragmatists close to Deputy Prime Minister Baradar – second Deputy Prime minister Hanafi and Mines Minister Dilawar – voiced their dissent (Oxford Analytica 2023). It is not a secret that many Taliban leaders educated their daughters in Pakistan and Qatar, and have continued to do so (The Guardian 2022a). For example, the head of the Political Office in Doha Suhail Shaheen admitted on television that his daughter is currently studying in Qatar (Newsweek 2022)[34]. These pressures forced the emir to appoint a committee to reopen girls' schools but it was chaired by an anti-education hawk like the Chief Justice of Abdul Haqim Haqqani; to date, the committee has not yet published its results (Tolo News 2022a).

Nevertheless, a unified anti-Hibatullah alliance between Haqqani, Yaqoob and Baradar is unlikely at the moment; although their agendas are becoming more convergent, they all aspire to the emir's position or to become Prime Minister at least. An attempted coup would destabilize the movement and negatively impact their reputation thus, rather than confrontation, they might find a compromise with Hibatullah retaining his position as emir for life and a pragmatic figure appointed as Prime Minister. In alternative, a return to the Rahbari Shura (Leadership Council) where decisions are taken by consensus and approved by the emir would be also a compromise. Newly appointed Prime Minister Kabir, stated in a meeting with UN Deputy Special Representative Markus Potzel in March 2023, that the movement is not against the education of women and girls (Afghanistan International 2023a) and declared to the founder of Quds University that Afghans need education now more than ever (AVA 2022). The replacement of former Prime Minister Akhund, close to Hibatullah, with Kabir who belongs to the Zadran tribe – the same as Interior Minister Haqqani – and was a member of the Taliban's negotiating team in Qatar might represent a compromise between the emir and his critics.[35].

Women's rights and girls' education remain sensitive topics for the Taliban to the extent that the more pragmatic figures push for lifting the ban, the less Hibatullah will grant concessions in order to assert his authority vis-à-vis criticism. Taliban's ban on secondary education for girls is unique in the world, thus clearly the result of internal power dynamics rather than religious motivations.

[34] Several Taliban officials consider the Iqraa school system based on both modern and madrasa subjects as compatible with their standards.

[35] Western experts considered a pragmatic figure like Deputy Prime Minister Baradar as an ideal candidate but he is seen as too close to US officials like Zalmay Khalilzad and, unlike Kabir, has tense relations with Pakistani intelligence; Baradar was arrested by Pakistan's intelligence in 2010 because he was secretly discussing a peace deal with the Afghan government without Pakistani authorization; he was released in 2018 after US pressures since could help with the peace process and his family still lives in Karachi.

Views on the State and Constitutional Order: Iranian or Saudi Model?

After the collapse of the First Emirate (1996-2001), the Taliban admitted they had learnt from their previous mistakes but never declared how the Second Emirate (2021-) should look like. In December 2001, the Taliban were not invited to the Bonn Conference and the institution-building process; even though several high-profile Taliban figures returned to Afghanistan and tried to act within the new political system, the US and Karzai did not allow the emergence of a moderate Taliban political wing (Ruttig 2021). In 2020, Afghan peace negotiator Massom Stanekzai said that the decision not to invite the Taliban to Bonn was a "historic mistake" and former UN special advisor Steve Brooking claimed the Conference was the "original sin" (Sen 2022). For example, former Taliban Foreign Minister Wakil Ahmad Muttawakil (1999-2001) returned to Afghanistan to establish a Taliban party but spent three years in detention and was allowed to run unsuccessfully for parliamentary elections in Kandahar only in 2005 after Mullah Omar had disowned him[36]. Between 2007 and 2010, Norway dialogued with the Taliban to establish a policy platform but their mediation failed (Ruttig 2018). Despite their ouster in 2001, and the failed attempts from several Taliban leaders to be part of the post-9/11 institution-building process, the movement claims the First Emirate did not vanquish but went into abeyance.

Therefore, to Taliban's eyes, the IEA is a continuation of the First Emirate (1996-2001). According to them, the 2004 constitution has two main flaws. First, as stated by the delegation at the International Pugwash Conference in Qatar in 2015, the Afghan constitution is not acceptable since it has been copied from the West and drafted under "B-52 jet fighters" of the foreign invaders (Zelin 2015). Thus, from the point of view of Pashtun ethnonationalism, it symbolizes the corrupt political leaders and the illegitimate system installed by NATO forces during the occupation. Second, the 2004 constitution is not sufficiently Islamic and facilitates secularism since it fails to establish God's commands as the basis of all laws and state policies (Lombardi and March 2022). In 2022, during a gathering with 3,000 ulema and tribal leaders in Kabul, Hibatullah claimed that they will not deviate from Islam and Sharia even if the West would drop an atomic bomb against them (Hakimi and Fair 2022).

Nevertheless, the Taliban stated that a constitution is an "inevitable need" in every country (Zelin 2015). Indeed, in 1998, an assembly of Taliban elders drafted the constitution of the First Emirate – published in 2005 – that combined classic and modern constitutional concepts in a truly Islamic system.

[36] In 2005, four senior Taliban leaders met with authorities in Kabul, namely Taliban's former unofficial envoy to the UN, Abdul Hakim Mujahid, former Deputy Higher Education Minister Arsullah Rahmani Daulat, former Deputy Minister of Refugees Rahmatullah Wahidyar, and Habibullah Fawzi, former charge d'affaires at the Afghan Embassy in Saudi Arabia (Radio Free Europe 2008). Later, in 2010 Daulat, Fawzi and Rahman Haqani joined the Afghanistan High Peace Council led by President Karzai to negotiate with moderate Taliban elements. Again, in 2012 Agha Jan Motasim – member of the Quetta Shura and former Minister of Finance – tried to form a political wing but he was isolated by the movement.

For example, according to article 5, sharia is the only source of legislation but, at the same time, articles 46-51 imply the institutionalization of constitutional values through the presence of an Islamic Council of elite religious scholars, the so-called "people who loosen and bind" (*ahl al-hall wal-aqd*), who are in charge of selecting the ruler. In theory, the establishment of a parliamentary system should not contradict articles 46-51 because, according to prominent Deobandi scholar Usman, *ahl al-hall wal-aqd* could be an advisory council, a parliament or an assembly which can be elected directly or on a majority basis since there is no legal text that forbids so. Finally, article 55 states that the emir has the power to ratify laws implying that, based on a modern state model, even Islamic rules require a codification (Walsh 2020; Lombardi and March 2022).

How will the Taliban adapt this model during the Second Emirate? Analysts have tried to predict a future Taliban system of governance. The movement might seek a hybrid political system based on medieval Islamic ideals and a Western-style state similar to the Islamic Republic of Iran. In Iran, under the *velayat-e faqih* (guardianship of the Islamic jurist), a top cleric serves as supreme leader and has authority over all matters of state and religion. In Afghanistan, this position would be occupied by the emir (*amir-ul-momenin*) who allows the presidency to remain in the hands of the opposition as long as it is supervised by a clerical body (Gurdians Council). Otherwise, the Taliban might opt for the Saudi model, namely a theocratic kingdom headed by the king who runs for life and exercises both legislative and executive powers (Radio Free Europe 2020). At the moment, due to Hibatullah's attitude towards centralization, a "one-leader" system seems more feasible at the moment.

Towards a Political Manifesto?

Not surprisingly, an intellectual struggle over constitutional design has started among main factional groups. In 2022, Chief Justice Haqim Haqqani's book "The Islamic Emirate and Its System" – peer-reviewed by the supreme leader – constitutes a political manifesto where the author discusses what an Islamic Emirate is and how to run one[37]. Haqim Haqqani identifies two types of government based on tax collection (*jabayat*) or guidance (*hedayat*). According to the author, the former enriches government officials who preside over state institutions while exploiting poor people; conversely, the latter is based on divine rather than man-made law, an independent judiciary, an Islamic army and sharia. The book states that judging should follow the Hanafi school of jurisprudence and religious minorities will be judged accordingly, otherwise it might lead to the collapse of the legal system as during the Ottoman rule. Democracy and elections are considered non-Islamic concepts. In addition, Haqqani underlines the importance of Pashtun customs (Pashtunwali) and all

[37] The fact that the book is published in Arabic instead of Dari or Pashto means it addresses Islamic scholars and a transnational audience rather than the Afghan population.

Afghans have to follow them. Finally, regarding the authority of the emir, he should be appointed by the *ahl al-hall wal-aqd* (people who loosen and bind) as with the first four Rashidun Caliphs[38] who succeeded Muhammad, and obedience to the emir is compulsory for the Islamic Ummah (Borhrani 2022). In 2017, the supreme leader wrote a treatise stating that, in case of victory, the Taliban should seek ideological purity instead of power because jihad will continue even after the infidels are expelled (Osman 2017); thus, Chief of Justice Haqqani seems to share the emir's point of view about the priority of a system based on guidance rather than tax collection. Haqqani's deputy Abdul Karim Haider stressed that Afghanistan does not need a constitution or political parties (Tolo News 2022b).

However, there is a dispute if Haqqani's book represents the political views of the Taliban as a whole or the Kandahari Taliban close to Hibatullah. For example, Taliban spokesman Mujahid argued that the formation of an official government, a constitution, and a parliament are the pillars of the system (Afghan International 2022), and confirmed that the writing of the nation's constitution is ongoing in accordance with Sharia law (Tolo News 2023a)[39]. In May 2023, Interior Minister Sirajuddin Haqqani claimed that the government was not established to save "ourselves" only but to rescue the country; the movement should not monopolize power around individuals from Taliban religious seminars but everyone should be part of the government (Tolo News 2023b). Commenting on the Turkish presidential elections, Deputy Foreign Minister Stanikzai claimed that the elections will determine the future of the country; thus, unlike views on elections as non-Islamic, Stanikzai seems to acknowledge the legitimacy of elections (BNN 2023).

Afghan Opposition: Room for Engagement?

Regarding the inclusion of elite figures from the previous government, several sources told that Deputy Prime Minister Baradar tried to form a 12-member council which included ex-president Hamid Karzai, chief of the High Council for National Reconciliation Abdullah Abdullah, Taliban figures like Mullah Yaqoob and Khalil Rahman Haqqani, Hanif Atmar (Truth and Justice Party) and Gulbuddin Hekmatyar (Hezb-e-Islami) (ANI 2021). Baradar offered a 30 per cent share of power to Karzai and Abdullah but the negotiations failed because, on the one side, the Taliban leadership did not authorize the offer and, on the other, Ahmad Massoud – leader of the anti-Taliban resistance –

[38] The first four caliphs were Abu Bakr, Umar ibn al-Khattab, Uthman ibn Affan and Ali ibn Abi Talib.
[39] The Taliban have always said that the new constitution shall be written by Afghan scholars in a free atmosphere.

refused and demanded an equal share of power (Giustozzi 2021). After the fall of Kabul, anti-Taliban political parties and movements mushroomed abroad among exiled politicians. In 2022, former vice-president of Afghanistan Sarwar Danesh established the Justice and Freedom Party against the illegitimate Taliban rule and published a draft constitution. Similarly, former minister Atmar formed the Afghanistan National Movement for Peace and Justice while former intelligence chief Nabil launched the Afghanistan National Liberal Party (Afghanistan International 2022a). A number of former Afghan MPs announced also the establishment of a virtual parliament abroad (Tolo News 2022d). The Taliban commented that the appearance of new parties outside the country led by elites who already failed in Afghanistan is not a solution (Tolo News 2023c). Nevertheless, the movement formed the "Commission of Contact with Afghan Leaders and Their Repatriation" led by Mines Minister Dilawar to facilitate the return of exiled political leaders (Tolo News 2022e); according to the Commission, a total of 417 former deputies, ministers, MPs and security officers returned from abroad between May 2022 and January 2023 (Tolo News 2023d). It is essential to remind that doubts about the involvement of leaders from the *old regime* are shared by the Afghan population as well. According to Afghan scholar Obaidullah Baheer (2023), new anti-Taliban political groupings are merely a "repackaging" of the "kleptocratic elite" who was the main cause behind the collapse of the post-2001 system and no longer represent the Afghan population. The latest report of the Dutch Ministry of Foreign Affairs on the NATO Resolute Support Mission (RSM) in Afghanistan confirms that the international coalition tried to build an Afghan state based on a Western model but the large influx of foreign money created a rentier state that fostered patronage networks, nepotism, and large-scale corruption (2023, 3). In addition, many figures within the anti-Taliban opposition belonged to parties such as Jamiat-e Islami, Shura-e Nazar, Hezb-i Islami and Junbish party that committed war crimes and crimes against humanity during the Afghan civil war (Human Rights Watch 2005).

At the moment, an intra-Afghan dialogue between the Taliban and opposition groups such as National Resistance Front (NRF) is unlikely because, during the clerics' gathering in 2022, armed opposition against the Taliban cabined was defined as rebellion (Tolo News 2022c). The negotiations held in Tehran between the NRF and the Taliban delegation ended without any results with the opposition proposing a transitional government and the Taliban asking for surrender (ANI 2022). Taliban spokesperson Mujahid also reacted to the Second Vienna Conference[40] in April 2023 by saying that former officials should not promote war and chaos in Afghanistan (Tolo News 2023e). During the clerics' assembly in 2022, Haqqani revised his previous opposition to an inclusive government and called for non-Taliban

[40] The Vienna Process for a Democratic Afghanistan – facilitated by oiip-President Wolfgang Petritsch – brought together representatives of different Afghan opposition groups and allowed for exchange on a potential democratic future of Afghanistan.

technocrats to be brought into the cabinet; his new liberal behaviour is aimed at rehabilitating his reputation with international stakeholders on the one side, and stealing the limelight to other pragmatic figures such as Baradar on the other. Hibatullah, conversely, believes that former officials should be satisfied with the amnesty (Oxford Analytica 2022). Similarly, newly-elected Prime Minister Kabir opposes the involvement of figures from the former republic.

Even though anti-Taliban resistance groups share a similar agenda, there is no coordination among them and have not been able to merge into a unified resistance movement (SIGA 2022). The NRF led by Ahmad Massoud – former Vice Present Amrullah Saleh is also a senior figure – represents the main opposition front. Mostly composed of ethnic Tajiks operating in Panjsher Province and Andarab District, the NRF counts between several hundred and a few thousand fighters capable of conducting hit-and-run attacks against Taliban checkpoints[41]. Other Afghan insurgent groups have emerged since 2022 but none of them seem capable of carrying out relevant operations[42]. Currently, none of these groups constitutes a serious security threat to the Taliban to the extent they can force the movement toward an intra-Afghan dialogue through armed means. In the short term, the emergence of a united anti-Taliban front is unlikely due to an inter-group rivalry over which group is the most successful in absorbing former members of the Afghan security apparatus and attracting foreign donors.

Foreign Policy: Pragmatism or Isolationism?

During the First Emirate (1991-2001), the IEA was recognized only by the United Arab Emirates (UAE), Pakistan and Saudi Arabia. At that time, Taliban leadership had little understanding of international relations and the movement had a limited foreign policy. Thus, in the aftermath of the emirate's collapse in 2001, the Taliban remained isolated and mainly dependent on Pakistan. However, since 2007 the movement has invested heavily in diplomatic outreach in order to reduce its dependence on Islamabad. For example, in the mid-2000s the Taliban participated in meetings with Western delegations in Germany, Norway, Japan and France until they opened a political bureau in Qatar in 2011 to present

[41] In September 2022, the NRF encouraged a Tajik revolt in Badakhshan province against the Taliban but the latter was able to repress the rebellion; Tajik rebels blamed the NRF for not providing supplies and funding, and internal tensions arose between Massoud and Saleh. According to Oxford Analytica (2023a), a few disillusioned rebel commanders in Badakhshan are contemplating an alliance with ISKP out of pragmatism.

[42] For example, the Afghanistan Islamic National and Liberation Movement is a Pashtun-majority resistance group led by former Special Operations Commander Abdul Matin Suleimankhel while the Afghanistan Freedom Front is led by former defence minister General Yasin Zia. Other minor entities include the Turkestan Freedom Tigers, the National Resistance Council, the Liberation Front of Afghanistan, the Unknown Soldiers of Hazaristan, the Hazara Freedom and Democracy Front, and a group named Freedom Corps (EUAA 2022).

themselves as a legitimate entity and start US-Taliban negotiation in 2018. Although the movement has not yet an official "white paper" on foreign policy, the Taliban seem committed to the principles of neutrality, non-interference, sovereignty and respect for the international order (Harpviken 2021)[43]. For example, in February 2022, the Taliban urged both Ukraine and Russia to solve the crisis through dialogue and peaceful means (Arab News 2022). Hibatullah himself outlined the guidelines of the IEA's foreign policy, namely independence and national interest:

> We should govern ourselves rather than let others govern us. Other countries do not want us to be independent and have always intervened in our internal affairs […] we will not rely on international aid […] we do not have any bad intentions, we only want peace, security and an Islamic regime (Hakimi and Fair 2022).

Yaqoob, Baradar and Haqqani favour a trade-off with foreign governments, especially in case of recognition of the IEA while Hibatullah claims there is no need to cooperate with foreign countries. Unlike the previous Western-backed republic, the Taliban are aware they need to portray the IEA as independent without an external patron while maintaining open channels with foreign countries based on pragmatic engagement; to that aim, Taliban leaders have repeatedly confirmed to Western diplomats they want to establish friendly and bilateral relations (Watkins 2022). In May, Foreign Minister Muttaqi met Norwegian Chargé d'Affairs for Afghanistan Paul Klouman Bekken to address issues related to access to consular services for Afghans residing in Europe (Ministry of Foreign Affairs 2023)[44]. Undoubtedly, Norway is the European country that has adopted the most proactive approach towards the Taliban. In 2022, a delegation was invited to Oslo for three days of talks with Western diplomats and Afghan civil society (al-Jazeera 2022).

International Engagement and Pragmatism

To end their international isolation and formalize relations with their partners, since 2021 the IEA has appointed diplomats in Afghan embassies in Pakistan, Turkey, Iran, Uzbekistan, Turkmenistan, Kyrgyzstan, Kazakhstan, Russia, China, Qatar, Saudi Arabia and Malaysia, and Japan sent a permanent delegation to Kabul (Middle East Eye 2023). In February 2023, Minister of Commerce Nooruddin Azizi announced an investment consortium with companies from Russia, Iran and Pakistan for projects worth up to $1 billion (Reuters 2023a) and planned to convert former US bases into special economic zones (Hashte Subh Daily 2023). A month later, Energy and Water Minister Latif Mansoor signed a deal with

[43] The clerics' gathering in 2022 underlined the principle of non-interference as one of the main principles of the IEA (Tolo News 2022c).

[44] Afghanistan's embassies are in a limbo due to most staff still loyal to the previous government and many Afghan migrants are struggling to get new passports and visas.

a Turkish company to build a 200MW wind power plant in Herat province. This aims at reducing Afghanistan's dependence on Uzbekistan, Tajikistan, Turkmenistan and Iran for more than 70 percent of its electric power supplies (Kabul Now 2023a). Turkey is the only NATO country to have a functioning embassy in Kabul and, although President Erdogan criticized the Taliban for the "un-Islamic" ban on women's education, Turkey is sponsoring the official recognition of the IEA. A Taliban delegation went to Ankara several times to discuss bilateral relations, trade and humanitarian assistance. Several Turkish NGOs are operating in Afghanistan and the state-funded Maarif Foundation has opened 80 Afghan-Turkish schools (Middle East Eye 2023a). Minister of Higher Education Baqi Haqqani invited Turkey to help standardize religious and modern science curricula (Zelin 2022).

Power struggles and factionalism within the Taliban inevitably influence Afghan foreign policy. For example, despite strong relations with Qatar which played a key role in facilitating the Taliban-US negotiations, in May 2022 Baradar signed a major contract with the UEA after months of talks with Doha. Although Qatar and Turkey demanded to run jointly Kabul airport, the UAE lobbied Interior Minister Haqqani and allowed his network to run airport security (Middle East Eye 2022). Similarly, factionalism impacts Taliban attitudes towards Russia. In January 2023, Russian Special Envoy to Afghanistan Zamir Kabulov met Foreign Minister Muttaqi to stress that Russia, unlike Western countries, will not interfere in internal affairs and Muttaqi claimed that Moscow has a "special place" in Afghanistan's foreign policy (Anadolu 2023). However, in March Minister of Refugees Rahman Haqqani denounced Russia, the US and NATO countries for their involvement in overthrowing Afghan governments in the past and asked for financial compensation (Kabul Now 2023c). Relations with foreign countries may intensify intra-Taliban factionalism as demonstrated by the tensions between the IEA and Pakistan due to the Taliban's refusal to crack down on the Tehrik-e Taliban Pakistan (TTP)[45].

Iran publicly engaged with the Taliban in October 2021 and has held 67 meetings since then on border security and investments in sectors such as energy production, mining, railways and health[46]. Nevertheless, the relations between the Taliban and Iran are historically tense and based on mutual mistrust due to the repression of the Shia Hazara community in Afghanistan[47]. Since 2021, there have been several border clashes due to smuggling and water resources. In May 2023, Iran accused the Taliban of limiting the flow of water into Iran from the Helmand River and Iranian Foreign Minister Abdollahian

[45] The Haqqani network since the latter is historically close to both Pakistan and TTP.

[46] Iran and the IEA signed deals to develop the Abu Nasr Farahi Highway, import 350,000 tons of Iranian oil and extend pipelines, build hospitals and train staff on cancer treatment, and reconstruct an airport in Nangarhar province (Zelin 2023).

[47] Since the 1980s, Iran has advocated for ethnically inclusive governments to prevent the country from turning into a Sunni stronghold and, in May 2022, Iranian President Raisi declared that Afghanistan must include all political groups and ethnicities (Hansen and Kousary 2022).

warned the movement to release the Kajak Dam "before it is late" (Kabul Now 2023b)[48]; Tehran will likely struggle to engage with the Taliban due to internal divisions, and former Iranian ambassador to Kabul Mohammad Bahrami claims that no country can trust the Taliban (Afghanistan International 2023c).

Apparently, all Taliban factions seem to agree on constructive relations with China since Western powers are unlikely to engage openly with them. One month before the fall of Kabul, China held a meeting with a Taliban delegation in Tianjin where Chinese Foreign Minister Wang Xi recognized the Taliban as a "critical military and political force" in Afghanistan (Xinhua 2021). Security is China's primary interest in Afghanistan since Uyghur militants under the banner of the East Turkestan Islamic Movement (ETIM) and with ties to separatists in Xinjiang continue to gather there even though Baradar assured that the Taliban will not allow any forces to harm Chinese interests. Moreover, China is keen to incorporate Afghanistan into the Belt and Road Initiative (BRI) and, in July 2022, announced that will waive 98 percent of import taxes on goods from Afghanistan to encourage the sales of gemstones, saffron, almonds, fruits and other products; Foreign Minister Wang Xi also repeatedly called for the international community to lift sanctions and unfreeze Afghan assets[49]. Moreover, due to the presence of rare minerals like iron, copper, gold and lithium, Xinjiang Central Asia Petroleum and Gas Company (CAPEIC) signed a contract with the Taliban as well as the state-owned Jiangzi Copper to develop the Mes Aynak mine in Logar province, the world's second-largest deposit of copper (Clarke and Saltskog 2023; Pantucci 2022).

Thus, the Taliban are pursuing an active international engagement because wider diplomatic relations, profitable trade deals, and the social acceptance by the international community represent key elements to gain formal legitimacy.

ISKP and Extremism: Towards Taliban Counterterrorism?

Political instability, socio-economic conditions and fragmentation with the Taliban make the Afghan environment more conducive to radicalization and activities of foreign extremist groups. There are

[48] Iran's supreme leader's representative in Sistan and Baluchistan province Mustafa Mahami labelled the Taliban as a "puppet group of Washington" (Afghanistan International 2023b); in 2022, Iranian diplomatic mission in Herat was assaulted by protesters chanting "death to Iran" after the death of 18 Afghan migrants killed by Iranian border guards.

[49] The Chinese government supports the idea to establish an air corridor to enable Afghan farmers to sell products on the Chinese market and is eager to link Afghanistan to the China-Pakistan Economic Corridor (CPEC).

several jihadist organizations operating in Afghanistan that represent a potential threat to neighbouring countries as well as Europe. Undoubtedly, the Islamic State's Khorasan Province (ISKP) and al-Qaida (AQ) constitute the most important jihadist groups but also other foreign militant organizations are active across the country, namely the Chechen Kavkaz Emarat (Caucasus Emirate)[50], the Chinese East Turkistan Islamic Movement (ETIM)[51], the Islamic Movement of Uzbekistan (IMU)[52] and its splinter Islamic Jihad Union (IJU)[53], the Tajikistani Jamaat Ansarullah[54], the Uzbek Imaam Bukhari Jamaat, al-Qaida in the Indian Subcontinent (AQIS)[55] and several Pakistani groups such as Tehrik-e-Taliban-e-Pakistan (TTP)[56], Lashkar-e-Tayyaba (LeT), Sepah-e-Sahaba (SeS), Jaish-e-Mohammad (JeM), Mohajideen-e-Albadr (MeAB), Lashkar-e-Islam (LeI) and Lashkar-e Jhangvi (LeJ). Apart from ISKP and some factions within the TTP, all jihadist groups have been allied with the Taliban and have used Afghanistan as a training ground and infiltrated Central and South Asian countries (UNICRI 2022). This is also likely why Taliban leadership denies the presence of any terrorist groups on Afghan soil. According to Foreign Minister Muttaqi, claims about the presence of terrorist groups in Afghanistan are to be considered as propaganda against the IEA (Tolo News 2023f).

Due to the Taliban's fragile process of institutionalization and humanitarian crisis across the country, ISKP has found fertile ground to expand, establish opportunistic ties with local militant groups and recruit also from communities dissatisfied with the Taliban, including within the movement itself. Established in 2015, ISKP welcomed 9 former members of al-Qaeda and 6 TTP commanders who pledged allegiance to Abu Bakr al-Baghdadi under ISKP's emir Hafiz Saeed Khan[57]. Initially, the Taliban asked the central Islamic State (ISIL) to avoid the establishment of a local branch in Afghanistan but Baghdadi refused. ISKP immediately distanced itself from the Taliban, competed for recruits with the latter and tried to co-opt elements from the LeJ and the IMU. As a result of the US-Afghan offensive and the

[50] The group counts some tens of members in Afghanistan; its goal is to expel the Russians from the North Caucus and establish and Islamic state (Giustozzi 2023).

[51] The movement seeks to create an independent Islamic state for the Turkic-speaking Uyghurs in western China and counts up to 1,000 members in Afghanistan (EUAA 2022).

[52] The IMU seeks to overthrow the government in Uzbekistan and establish a radical Islamist caliphate in all of "Turkestan," which it considers to be the Central Asian region between the Caspian Sea and Xinjiang in western China.

[53] The IJU recruits mainly Turks from Turkey or Turkish communities across Europe but also European converts; in 2007, the organization plotted a large-scale car bombing in Germany.

[54] Also known as Tajikistan Taliban, the group counts 300 Tajik nationals and some Afghans and it is associated to al-Qaeda; Ansarullah is led by Sajod Amriddin and aims at creating a Taliban-style Islamic state in Tajikistan (EUAA 2022).

[55] In 2022, AQIS counted up to 400 members from Pakistan, Bangladesh, India and Myanmar (Giustozzi 2023); its leaders Osama Mehmood and Yahya Ghouri are believed to reside in Afghanistan and some members were embedded in Taliban units in 2021 (EUAA 2022).

[56] A militant group whose attacks are directed against the Pakistani government; in May 2022, the TTP was estimated to have 3,000 to 4,000 armed fighters in the Afghanistan-Pakistan border and its leader – Noor Wali Mehsud – pledged his allegiance to the Taliban's emir after the fall of Kabul (EUAA 2022).

[57] Initially a member of the Taliban, Khan later joined the TTP before serving as ISKP's emir and was killed in August 2016 by a US airstrike in Nangarhar.

Taliban mobilization in Nangarhar, ISKP declined between 2016 and 2019 since approximately 10,000 members were killed or captured in Afghanistan and Pakistan; nevertheless, the group relocated to Kunar, Kabul and Jalalabad and caused 6,800 casualties in over 25 provinces (Jadoon et al. 2022, 34). ISKP gradually re-emerged and transitioned from only 3 attacks in June 2020 and 41 in June 2021. According to the UN, currently the group is mainly concentrated in Kabul and in the eastern provinces (Kunar and Nangarhar) but expanded its activities also to new districts in northern and western areas (Kunduz, Balkh, Farah, Herat) and the south-eastern provinces (Kandahar, Paktya and Parwan) (EUAA 2022). Thus, ISKP operates in nearly all provinces across Afghanistan. Most importantly, ISKP covers a key role within the ISIL's global network since Afghanistan hosts one the group's regional main hubs (al-Siddiq office) in addition to Somalia (al-Karrar office) and Lake Chad basin (al-Furqan office) (Fitton-Brown 2023).

The group has changed its strategy from economic warfare against the Afghan state and its infrastructures (e.g. Jalalabad prison break, oil tankers, electricity pylons etc.) to undermining the Taliban's legitimacy as a state actor as demonstrated by sectarian violence against minorities and vulnerable communities such as the Hazara girls' school (May 2021) or Kabul airport (August 2021), Shia mosques in Kunduz and Kandahar (October 2021), the military hospital in Kabul (November 2021), a Shia mosque in Mazar-e Sharif (April 2022) and bombings outside the Foreign Ministry in Kabul (January 2023). Moreover, ISKP aims at damaging the Taliban's external relations as demonstrated by the terror attacks against Chinese citizens in Kabul (December 2022) and in front of the Russian embassy (September 2022). The group also launched media warfare against Beijing and Moscow. Indeed, ISKP compares China's Belt and Road Initiative with British imperialism through the East India Company and Russian "mass murders" in Syria to the Crusaders. It also condemns the genocide of Uyghurs living in Xinjiang (Basit 2023; The Diplomat 2022).

After the takeover of Kabul, the Taliban offered an amnesty which was rejected and 100 out of 127 ISKP's attacks in mid-September 2021 targeted the Taliban (Giustozzi 2022c). Unlike the Taliban, ISKP comprises a large number of non-Pashtuns and, in May 2022, the UN estimated the group's strength between 1.500 and 4.000 persons. These numbers are also a consequence of the release of ISKP prisoners from the Pul-e Charki and Bagram Prisons (approximately 2.000 to 3.000 members), defections of Tajik and Uzbek Taliban commanders and US$ 500,000 in funding directly from the central ISIL in late 2021 (EUAA, 2022). ISKP has invested heavily in a delegitimization campaign against the Taliban. They aimed to trigger through their propaganda channels defections from the Taliban and other foreign militant groups. For example, the ISKP al-Azaim Media Foundation published a 34-page Pashto essay criticizing the Taliban leadership for adherence to the Sufi sect of Islam described as "polytheism"

and of being against Islam[58]. In 2020, in the aftermath of the Doha Agreement, the group mocked the Taliban for deviating from true jihad by signing a deal with their "American masters" (Colin and Schroden 2021). Likewise, the Taliban usually refer to ISKP as *khawarij* (leavers or outsiders)[59] in a derogatory tone. When ISKP magazine Sawt Khorasan defined the Muslim Brotherhood and its founder Hassan al-Banna as apostates. The Taliban in return stated that the ISKP, had deviated from the "path" (*minhaj*) and the Islamic methodology[60].

In 2015, ISKP's former emir Khan released a message where he identified three categories of Taliban, namely the "sincere Taliban jihadis", those neutral towards ISKP, and the "puppets" of regional governments (Jadoon 2022, 41). Qari Hekmatullah – former Taliban and IMU commander – defected and joined the group with his network in Jowzjan province in 2016 as well as commander Abdul Rauf Khadim who, once appointed as the deputy of ISKP, set up his own network in Helmand and Farah by offering financial incentives to Taliban defectors. In 2016, many defections from the Haqqani network were registered (Jadoon et al. 2018)[61]. Apart from defectors, ISKP privileges also a cross-sectarian and transnational pool of recruitment which includes Central Asians[62], Indians, Chinese, Chechens, Arabs, Kashmiris and a small number of Europeans, including 10 French, 4 Belgian and 16 German nationals (Giustozzi 2023). Indeed, Salafi-jihadism is based on the principle of *al-wala'a wa al-bara'a* (loyalty and disavowal) which stresses inclusivity and egalitarianism within the movement. Thus, unlike the Pashtun-centred Taliban, ethnic and geographical origins are not relevant within ISKP.

However, the main source of recruitment for ISKP have been Afghan Salafi communities. ISKP has tried to exploit the long-standing mistrust between Salafists and the Taliban. Salafism spread across Afghanistan and Pakistan during the 1980s Afghan-Soviet War. Back then, Arab militants who joined the war and NGOs funded by Gulf countries established religious seminars to counter Hanafism (Taliban)[63]. In the post-9/11 era, Salafists and the Taliban allied against foreign troops but the Taliban never allowed the creation of a Salafi insurgent structure. Nevertheless, several Salafi clerics saw the establishment of ISKP in 2015 as an opportunity to challenge Taliban hegemony. For example, Shaikh Jalaluddin, an influential Pashtun Salafist known for his anti-Hanafi tones, joined ISKP with his students alongside

[58] https://twitter.com/abdsayedd/status/1652611568822091776 (Accessed: 30.05.2023).
[59] The Kharijites were the first identifiable sect of Islam and emerged as a group of rebels during the first civil war (*fitna*) (656-661 CE).
[60] https://twitter.com/Valle_Riccardo_/status/1662376864923504640/photo/2 (Accessed: 30.05.2023).
[61] Taliban commander Mullah Mansour Dadullah's front Fidayi Mahaz was reportedly linked to ISKP (Sohail 2022); Even several AQ/AQIS members joined ISKP in late 2022 due to potential alignment between AQ and Iran after the Iran-based Sayf al-Adel emerged as de facto leader of the organization (Giustozzi 2023).
[62] ISKP al-Azaim Media Foundation actively addresses Uzbek, Tajik, and Kyrgyz speakers.
[63] The Taliban's main ideological reference has been the Indo-Pakistani Deobandi school, a variant of Hanafi Islam founded in the mid-19th century; the Hanafi school of law had been dominant in Afghanistan for centuries. Salafism is an Islamic methodology which claims to emulate the pure Islam of the first three generations of Muslims; Salafism includes Wahhabism which originates from Saudi Arabia.

another famous scholar, Abdul Haseeb Logari, who later became ISKP's second governor[64]. Jalaluddin's circle targeted in 2016 Shaikh Rahim Ullah Haqqani – anti-Salafist Hanafi scholar and Taliban commander – who had declared ISKP's members apostates and called all Taliban fighters to kill all Salafists (Sayed 2020)[65]. Current ISKP's leader Shahab al-Mujahir[66] – 28 years old – adhered to Salafism in 2015 while studying engineering at Kabul University. He was under the influence of the Salafi faculty member Obaidullah Mutawakil. Al-Mujahir initially joined the Taliban and, according to the UN, had some connections with low-ranking local commanders from the Haqqani network but then switched side and became deputy head of ISKP in Kabul thanks to his extensive network across university campuses (Jadoon et al. 2022; UEAA 2022).

Taliban Counterterrorism

Since August 2021, the Taliban have imposed brutal counter-terrorism measures against Salafi communities such as the abductions and torture, the closing down of mosques, night raids[67], death squads, public executions and the beheading of dozens of Salafi youngsters without trials (Colin and Schroden 2021). Between August 2021 and June 2022, UNAMA reported 59 extrajudicial killings, 22 arbitrary detentions and 7 episodes of torture of accused ISKP affiliates. In July 2022, Human Rights Watch recorded mass killings of alleged ISKP members in eastern Afghanistan with over 100 bodies dumped only in the Darunta Canal outside Jalalabad (EUAA 2022).

The draconian measures seem to have decapitated the ISKP leadership. For instance, in April 2023, al-Mersaad – a Taliban-affiliated channel – circulated an audio clip where ISKP's emir al-Mujahir said that "only a few of our comrades are left, their number can be counted on the fingers" (VOA 2023). Although ISKP has not commented, the audio seems to reflect the ground realities since The Taliban General Directorate of Intelligence (GDI) killed several ISKP commanders[68]. Taliban spokesman Mujahid declared that, since August 2021, security forces have arrested up to 1.700 ISKP militants and killed close to 1.100 members (VOA 2023). However, in the long-term, indiscriminate violence might alienate the Salafi community and, especially, the young urban generation since brutal counter-terrorism measures often backfire such as in Algeria (1992-2004) or Turkish Kurdistan (1984-1999) and, conversely, could favour ISKP recruitment. For instance, the Taliban are proving particularly ineffective in

[64] Abdul Haseeb Logari succeeded first governor Khan and was assassinated during a US raid in 2017.
[65] Between 2015 and 2022, the group assassinated Taliban governors for Kabul and Nangarhar Mulawi Mir Ahmad Gul Hashmi and Mulawi Daud, Hibatullah's close aide Shaikh Abdul Hakeem and Haqqani who died in a suicide bomb blast in Kabul in August 2022.
[66] His real name is Sanaullah Ghafari.
[67] Paradoxically, the Taliban use the same tactic that alienated Afghans during the US occupation.
[68] Key figures include the ideologue and head of media department Mualawi Ziauddin, deputy-emir engineer Dr Haider, governor of Islamic State in Hind Province (ISHP) Abu Usman, shadow governor for eastern provinces Turab Bajauri, head of military and intelligence Abbas Omari, and arrested the operative Ainuddin Muhammad who was recruited in Iran

preventing radicalization on university campuses. Indeed, the harassment of Salafi students by some Hanafi colleagues, illegal treatment of suspected sympathizers by the Taliban police and intelligence, frustrations and lack of prospects for a young middle-class generation born after 9/11 in a more secular environment, and pressures on non-violent extremist movements with deep roots on campuses such as Hizb ut-Tahir and Jami'at Eslah are all conditions that might trigger a sense of alienation and revenge and push young Afghans towards ISKP or other jihadist groups. According to the US Defence Intelligence Agency (DIA), the sense of revenge and frustration even led a small number of former Afghan security forces to join ISKP against the Taliban (EUAA 2022). Kabul University's Sharia Department, al-Biruni University, Nangarhar University and Badakhshan University represent the main recruitment hotspots even though ISKP's leadership demanded its sympathizers to maintain a low profile to avoid detection (Giustozzi 2023a).

It is important to stress that ISKP's recruitment of university students was a widespread phenomenon already under the previous government as demonstrated by the detention of several students and teachers between 2018 and 2020[69]. Most importantly, unlike the Taliban, ISKP seems to attract also female Afghan jihadists as already happened in Syria with the so-called "ISIS wives". Indeed, although still a very low number, several reports confirm the presence of female supporters active on the battlefield in Nangarhar, social media, female Salafi madrasas in Kabul as well as pro-ISKP activists in a private university in Kabul (Osman 2020). The competition between ISKP and the Taliban over the spread of Salafi and Hanafi ideologies across universities and madrasas explains also why the movement is obsessed with controlling education in Afghanistan. Historically, madrasas held a key role in training almost 98% of Afghan families since they provide free education (Akrami 2023). Currently, there are more than 13.000 unregistered religious schools, 1.275 registered religious schools and 150 institutes of religious studies, and the Taliban have announced the assignment of 15.000 mullahs to provide religious guideline classes which will include the teaching of subjects such as war and jihad in line with the Taliban vision (Rezai 2022). However, the radicalization of the education system might be counter-productive and trigger further extremism even in the case of gradual decrease of ISKP's capabilities in Afghanistan.

[69] In 2019, the Afghan security forces detained three lecturers and two students on charges of recruiting for ISKP in Kabul University and at least two students fought in Syria in 2018.

Al-Qaeda and the Taliban: A Marriage of Convenience?

After the fall of Kabul and the US departure from Afghanistan, analysts were also expecting an al-Qaeda (AQ) resurgence as occurred after the withdrawal from Iraq in 2011 which led to the emergence of the embryonic Islamic State (ISIL). However, AQ capabilities seem limited in Afghanistan and not comparable to the large-scale infrastructure available in the late 1990s (Mir 2022). Moreover, unlike ISKP media, AQ propaganda has not invoked mass migration (*hijra*) to the IEA nor tried to export fighters abroad. Indeed, according to the UN, only a few of new members have arrived in order to increase AQ's position vis-à-vis other groups and, although members of the Tanzim Hurras al-Din – AQ branch in Syria – were asked to relocate to Afghanistan, the transfer was not successful (Giustozzi 2023). According to the US Defence Intelligence Agency (DIA), AQ maintains a low profile at the behest of the Taliban and its activities are limited to advising and supporting the movement (EUAA 2022). The Taliban and AQ are bound by *bay'ah* (allegiance) which was first offered by Osama bin Laden to Mullah Omar in 1998 (Hassan 2022, 212) and later also Ayman al-Zawahiri pledged his loyalty to all Taliban emirs including Hibatullah (Yousaf and Jabarkhail 2022). Various intelligence reports claim that Sirajuddin Haqqani is also a member of AQ's leadership due to his close coordination between the group and the Haqqani network against NATO forces (Hassan 2022). Nevertheless, US CENTCOM and the DIA said that the Taliban have not permitted AQ members to play a significant role in their cabinet and will likely aim to prevent AQ attacks on the United States as they attempt to gain international legitimacy. Indeed, current links between the two entities appear to be based mainly on individual connections rather than at a leadership level (EUAA 2022).

Analysts still tend to consider AQ and the Taliban as perfectly aligned but a closer look demonstrates that the apparent unbreakable relationship hides tensions and mistrust. For example, between the death of Bin Laden (2011) and the US-Taliban deal (2020), suspicions spread within AQ's circles regarding the potential exchange of intelligence between the Taliban and the Americans, especially after the assassination of Asim Umar – head of AQIS – in Helmand in 2019. AQ even informed the Taliban that protecting Qaedist leaders were no longer their responsibility (Giustozzi 2022d). In addition, the group refused to register its members and moved its fighters to areas under the control of more sympathetic Taliban factions. Moreover, in the aftermath of the 2020 Agreement, when the Taliban introduced stricter rules on the movement of foreign fighters and unauthorized attacks against foreign countries, only two Pakistani groups (LeT and LeJ) and one faction of the IMU agreed on the terms while AQ did not accept limitations (Giustozzi 2022d). Despite formal statements of support on pro-AQ media[70],

[70] For example, AQ's media *Ummah Wahidah* celebrated the re-jihadization of Afghanistan, the purification from the Crusaders and congratulated Hibatullah (Orton 2023).

several elements within AQ interpreted the agreement as a betrayal and Zawahiri never issued any statement but a public critique would have undermined the group's position vis-à-vis the Taliban (Amiri and Jackson 2021).

In Afghanistan, AQ wants to avoid the same mistakes which led to the failure of the Syrian campaign where the al-Nusra Front split from AQ and renamed itself Hayat Tahrir al-Sham (HTS) in 2017; in 2021, HTS expressed its interest in the Taliban model of governance and stressed the similarities between the two movements, namely a localized jihad and communication with the West (Soliman 2021). According to AQ sources reported by Giustozzi (2022d), after the fall of Kabul, AQ even tried to engineer a leadership change due to doubts about Hibatullah[71] as emir but it was not possible to form a pro-AQ unified front within the Taliban due to Haqqani's shift from pro-global jihad stances and his factional rivalry with other pro-AQ sympathizers such as Ibrahim Sadr and Abdul Qayyum Zakir. In 2022, the organization was rumored to have persuaded Haqqani to transfer tens of Arab and Central Asian foreign jihadists – including Zawahiri – to Kabul to provoke intra-Taliban strife and form a cabinet let by Haqqani himself, but the plan failed. Moreover, some hardline elements with AQ still hope that the US will recognize the IEA so that they can take actions against the Taliban. In the meantime, AQ media have started to openly criticize the foreign policy conducted by the Taliban and oppose good relations with the UN, neighbouring countries such as China and Russia, and the relocation of foreign fighters such as the Uyghurs of the ETIM away from border areas. Mustafa Hamid, the father-in-law of AQ's leader Sayf al-Adel, publicly condemned the Taliban's attitude over the water dispute with Iran since tensions are externally driven by the Americans and the Israelis and, if the movement does not comply with the Iranian demands, that would be a "moral failure" for a regime that calls itself Islamic[72].

Several recent signs seem to predict that AQ will likely attempt to undermine the IEA in the near future, especially after unverified rumors that a Taliban faction tipped the US about the location of a Qaedist camp which led to the killing of 6 members of AQ in April 2022. For example, AQ is pushing for the IMU to restart its activities in Central Asia in order to affect the relations between the Taliban and Uzbekistan on one side, and trigger sectarian clashes between the movement and its pro-IMU Uzbek commanders on the other. In 2016, the group went even further when it signed non-belligerence agreements with ISKP as AQ tried to stay out of the Taliban-ISKP rivalry to destabilize the Taliban leadership

[71] According to Mir (2022), Hibatullah has limited the discussions regarding AQ's *bay'ah* (allegiance) to him after Zawahiri's death; this decision might be aimed at reducing tensions and polarization between the Taliban and AQ during a phase of transition.

[72] Mustafa Hamid (https://twitter.com/mnureddin/status/1662657881047461888/photo/1) (Accessed: 30.05.2023).

in Kandahar. There is also evidence that, in 2020, AQ and ISKP decided to share a base in Nuristan and cooperate, and when the Taliban asked AQ to cut these ties, the group refused (Giustozzi 2022d).

Finally, it is essential to underline that the Taliban's posture towards AQ will inevitably ignite factional tensions within the movement. For instance, whereas Haqqani appears in favour of granting asylum to foreign jihadists without using the country as a platform for global jihad, the Kandahari leadership endorses exile in remote areas of Afghanistan; other Taliban such as Mullah Yaqoob are sponsoring the deportation of jihadists to their home countries[73]. Moreover, the fact that AQ did not react to the drone attack that killed its leader al-Zawahiri, means that the group has limited options in Afghanistan. In 2022, even the sixth issue of the AQ's media *Ummah Wahidah* acknowledged that the organization will unlikely use Afghanistan as a launchpad for attacks abroad:

> […] we [AQ] would like to reassure the Islamic Ummah that even though attacks directed at the bastion of Zionism-America have ceased from the soil of Afghanistan, this blessed jihad against the Empire of Evil will continue from other parts of the world (Orton 2023, 5).

Conclusions and Recommendations

After almost two years since the Taliban takeover in August 2021, against all the odds the movement has consolidated its power across the country and undertaken a gradual, yet fragile, transition from rebel governance to institutionalization. Institutionalization has been achieved despite factionalism, internal power struggles, sectarian tensions, external interferences, and the presence of ISKP and other foreign jihadist groups. There is evidence that the Taliban are undergoing a process of change and adaptation to the new context. The process of change entails many ideological tensions. This explains the movement's erratic foreign policy and the unheard-of internal debate over women's rights and education. In the medium and long term, there are three main future scenarios that might destabilize the Taliban, dragging Afghanistan into chaos with regional and transnational implications:

1. Fragmentation of the Taliban – the movement finds itself in a vicious circle where, on one side, it tries to legitimize the IEA internationally and seeks dialogue with foreign partners. On the other side, it is aware that concessions to the international community might delegitimize the movement in the eyes of its affiliates, sympathizers and competitors. If the Taliban soften their positions, hardliners

[73] These tensions peaked when AQ's leader al-Zawahiri was killed by a US drone attack in July 2022 while residing in a house belonging to a senior aide to Haqqani; speculations that someone within the Taliban had provided intelligence to the Americans led Haqqani to openly accuse Yaqoob due to his anti-foreign fighters' stances.

could split and join ISKP and AQ or establish their own local networks and control portions of territories. Despite intra-movement criticism, no major defections have occurred so far but the authoritarian style of Hibatullah, the divide between centre and periphery, ethnic factionalism, repressive measures against Salafis and minorities, and external interferences have the potential to lead to a fragmentation of the movement in the long term. The worst-case scenario would materialize and Afghanistan would be dragged into a civil war like in the 1990s.

2. Unification of Anti-Taliban Movements – The coalescence of opposition groups into a unified armed insurgency funded by external patrons constitutes another negative scenario for the future of Afghans. Many US congressmen and Afghan former ministries lobbied the administration to fund the anti-Taliban resistance, but Biden refused to support any violent opposition to the Taliban. Likewise, the British government has declared that it does not intend to back anyone who seeks to achieve political change through violence. Conversely, Iran and other neighbouring countries have adopted ambiguous relations with both the opposition and the Taliban in order to bet later on the right horse in case of a civil war. As long as the armed resistance remains active, the Taliban will use this narrative to justify retaliation against minority groups (e.g. Tajik) and former government personnel. Thus, applying military pressure on the movement via opposition groups is likely to backfire and trap the country in a low-intensity protracted conflict.

3. Safe Haven for Global Jihad and Foreign Fighters – In March 2023, US CENTCOM commander Army General Michael Kurilla informed the US Senate that ISKP could be capable of conducting operations abroad in less than six months. According to a leaked US intelligence report published by The Washington Post (2023), between December 2022 and February 2023, ISKP was involved in 15 failed terror plots involving embassies, churches and the FIFA World Cup soccer tournament in Qatar. In 2020, 4 Tajik nationals linked to ISKP were detained in Germany for plotting attacks against US and NATO targets. The cell members tried to partially fund the plot by working as hitmen and travelled to Austria to receive a weapon from two Chechens before assassinating a businessman in Albania (Soliev 2021). Despite warning signs, sophisticated and coordinated attacks appear unlikely in the immediate future and ISKP recently only launched rockets to Uzbekistan and Tajikistan from its bases in northern Afghanistan. Rather than Afghanistan, ISIL's branch in West Africa or underground cells in Turkey seem better positioned to launch operations in Europe (Giustozzi 2023). Similarly, it would be easier for AQ to plan attacks in Europe from its branches in Mali – Jama'a Nusrat ul-Islam wa al-Muslimin' (JNIM) – or the Sahel – al-Qaeda in the Islamic Maghreb (AQIM) – and Somalia through al-Shabaab. In theory, ISKP and AQ could exploit migration routes starting from Afghanistan via Turkey and Iran but, according to the UN Security Council, no mass mobilization of foreign fighters has been registered so far (Konrad Adenauer Siftung 2022). The agendas of both AQ and ISKP in Afghanistan seem to gradually

converge, at least partially, due to the Taliban's close relations with mutual enemies like China and Russia. Even though AQ and ISKP disagree on the methodology and strategy, their commitment to not attack each other is still valid and, if the Taliban imposes further restrictions on AQ, it could stimulate cooperation between these organizations (Konrad Adenauer Stiftung 2022, 46). Currently, the situation is not like in pre-9/11 Afghanistan because the Taliban, although their counter-terrorism approach is a double-edged sword in the long term, are fighting ISKP and controlling other militant organizations. Therefore, at the moment, terror threats originating from Afghanistan against targets in Europe are latent and potential rather than imminent.

With these caveats in mind, how should EU countries mitigate the spill-over effect related to terrorism and other security concerns? The insights described throughout this policy analysis help to identify several recommendations for policymakers and security officers:

1. Strengthen EU Cooperation – Within the framework of the **EU Strategic Compass for Security and Defense** approved in March 2022, EU countries should improve cooperation mechanisms between member states and agencies such as **EUROPOL, EUROJUST, CEPOL, and FRONTEX**, in order to jointly address various security threats stemming from Afghanistan. The Taliban now issue national identity documents and **passports** that foreign fighters could use to travel as "Afghan citizens". Taliban authorities might not be able or willing to screen incoming and outgoing passengers, thus the risk of **"broken travel"** – multi-stage route combining air travel, public transport, and walking – that kept ISIS' Western recruits off the radar of intelligence agencies must be mitigated. NATO forces left behind large stockpiles of weapons, ammunition, and explosive materials during their retreat in August 2021; thus, criminal networks might invest in the trafficking of **firearms** from Afghanistan into the EU via the South-East Europe and the Western Balkans route. Although the Taliban are successfully reducing opium cultivation, local warlords might still benefit from **drug smuggling.** Finally, the humanitarian crisis and repressive measures adopted by the Taliban could increase the risks of **human trafficking** – a potential source of terrorism financing – due to the lack of safe and regular routes out of the country. The EU is operating with its mission in Kabul mainly to distribute international aid but the number of EU Counter-Terrorism Experts should be increased as well as the information exchange with the United Nations Assistance Mission in Afghanistan (UNAMA).

2. Neighbours-first policy – Due to the lack of intelligence and updated battlefield information after the closing of Western embassies in Kabul, EU countries should increase cooperation and interactions with Afghanistan's **neighbouring countries** and regional partners in the Gulf because the Taliban have diplomatic relations with Pakistan, Turkey, Iran, Uzbekistan, Turkmenistan, Kyrgyzstan, Kazakhstan, Russia, China, Qatar, Saudi Arabia and Malaysia. Since the movement needs to prevent its image as a

Western proxy, the mediation of regional stakeholders is essential to engage with the Taliban indirectly. Historically, these actors exert greater leverage on the Taliban and a negotiated solution appears unlikely without their involvement. The EU should pressure the **Organisation of Islamic Cooperation** (OIC) to facilitate a dialogue with the Taliban on topics such as women's rights, education and constitutional order based on theological principles rather than secular and external perspectives. Drawing on classic Islamic legal theory, modern Islamic thinkers and the constitutions of other contemporary Islamic countries allows to engage with the movement and challenge some beliefs while accepting their core nonnegotiable tenets. **The Shanghai Cooperation Organisation** (SCO) has established partnerships with the International Organization for Migration (IOM), the UN Office on Drugs and Crime (UNODC), the UN Office on Counter-Terrorism (UNOCT), and the UN Department of Political and Peacebuilding Affairs (DPPA); thus, the EU should strengthen its cooperation with the SCO in order to exchange intelligence regarding the regional spill-over of security threats from Afghanistan. Finally, the EU should invite regional partners to cooperate with the Taliban in the security sector, namely launching programs aimed at professionalizing the Taliban **police** and training them according to the principles of international and humanitarian laws. Muslim-majority countries with extensive experience in deradicalization and counter-narrative programs (e.g. Saudi Arabia, Pakistan, Indonesia and Malaysia) might also exchange their best practices with the Taliban so that the IEA, in the long term, could introduce "soft" **non-kinetic measures** to prevent large-scale radicalization of young Afghans.

3. Building Peace from Below – Peacebuilding from below implies the creation of amicable relationships with national, local, ethnic, religious, and political actors to promote sustainable peace. **NGOs**, through development projects and assistance, find themselves in a privileged position and can foster mutual understanding with local communities and national authorities. For example, recently the head of the **Norwegian Refugee Council** said that the Taliban agreed to start talks on a temporary arrangement that will enable the organization's female staff to work in the province of Kandahar and, if successful, the NGO might be able to replicate the same model in other areas (Associated Press 2023). During the First Emirate (1996-2001), the Taliban tacitly allowed several Swedish and German NGOs to run mix-gendered schools despite the ban. In May 2023, the **Austrian Foreign Disaster Fund (AKF)** of the Ministry of Foreign Affairs provided 1 million euros to Austrian NGOs operating in Afghanistan (BMEIA 2023). Thanks to their humanitarian projects, NGOs will engage with local ulema who represent a channel for influencing the IEA. In addition to humanitarian assistance, NGOs can gather intelligence on the ground regarding the security environment.

4. Trust-Building and Mutual Understanding – After decades of conflict, building a constructive dialogue between the Taliban and the international community will require long-term efforts and small steps. The international community demands an inclusive government, respect for women's rights and

the reopening of schools while, on the other hand, the Taliban requests the recognition of the IEA, a seat at the UN and the lifting of long-standing sanctions. By legitimately emphasizing the importance of women's rights, this issue appears as a **high-value card** on the negotiating table from the Taliban's point of view, thus allowing them to demand a similar high-valuable bargaining chip. A diplomatic "arm-twisting" with a movement that patiently conducted its insurgency for almost 20 years against NATO troops will result in a stalemate. So far, the failure to gain any concessions has resulted only in the marginalization of moderate figures like Baradar and Muttaqi. However, a **"carrot-stick" approach** might trigger a slow process of trust-building and mutual understanding since both parties believe they have hidden agendas. The international community could select a range of security issues and start a **limited engagement** with the Taliban. For example, in September 2022, the UN reported 6 incidents of explosive weapons which resulted in the killing of 85 civilians, including 7 children, and 191 injured (AOAV 2022). The Danish Refugee Council, in accordance with the Taliban, has sent its demining personnel to Kabul; the presence of landmines and IEDs still represents a major security concern, thus EU members could provide assistance, but the UN Security Council Resolution 1333 (2000) prohibits any technical advice and assistance to the Taliban. The **UN Sanctions regimes** remain an important tool but will need to be adapted to the changed circumstances in Afghanistan since 2021. Similarly, according to Resolution 1988 (2011), 135 Taliban officials are subject to sanctions such as asset freezes and travel ban, and the movement denounced the travel ban as tantamount to the closing of the door of talks. The international community could link the partial revision of sanctions to non-negotiable conditions that the Taliban must respect like the ban of torture, extrajudicial killings, ethnic harassment and threats on Afghan journalists. This approach can prepare the ground for a wider constructive dialogue on key socio-political matters such as women's rights, girls' education and counter-terrorism cooperation. In 2022, Thomas West, US special representative to Afghanistan, confirmed that the administration is ready to engage with the Taliban on counterterrorism (VOA 2022).

5. Intra-Afghan Dialogue – The international community seems to ignore the fact that, among those young Afghans and members of the civil society who have decided to remain, lies the potential for a **native, grassroots and constructive opposition**. For example, in May 2023, the EU Mission in Afghanistan and the UN Development Programme visited in Herat a group of Afghan women entrepreneurs[74]. In 2022, the UN funded 7600 small businesses and 80% of them were women-led[75]. Radio Begum is the only entirely women-run radio which shares Afghan women's struggles and covers 15 provinces. In April, a group of Afghans working for local NGOs wrote a letter to UN Secretary-General Guterres asking for "a principled, pragmatic, and phased" engagement with the Taliban authorities and claimed

[74] Raffaella Iodice, Deputy Head of Delegation of the European Union to Afghanistan (https://twitter.com/EUDepAmbAFG/status/1663077066319749120) (Accessed: 28.05.2023).
[75] UNDP Afghanistan (https://twitter.com/UNDPaf/status/1635238962578231296) (Accessed: 28.05.2023).

that the international community should work with "people inside Afghanistan to develop **Afghan solutions to Afghan problems**"[76]. None of the decisions taken in foreign capitals by opposition figures living abroad will produce concrete change on the ground. Constructive requests and plans developed by Afghan civil society are more likely to be welcomed, or at least considered, by the Taliban. Portraying the NRF and other resistance groups as the main opposition front means marginalizing local voices who are at the forefront of the resistance every day. **Austria**, historically a hub for international diplomacy, is well positioned to support an Intra-Afghan Dialogue which involves the full spectrum of actors, namely opposition figures from the diaspora as well as Afghan civil society and the Taliban. Within the policy framework of **"engaged neutrality"**, Austria could avoid the same mistake committed by the international community in the past during the Bonn Conference and, at the same time, pragmatically bring the Taliban to the negotiation table without normalizing the relations with them. Indeed, Afghanistan's neighbouring countries as well as the EU, UNAMA, Japan, Turkey and Norway regularly engage with the Taliban but none of them has recognized the IEA. According to Markus Potzel – UN Deputy Special Representative for Afghanistan – the country's future depends on Taliban's engagement with the international community (UN 2022a).

[76] Radio Killid (https://twitter.com/KillidRadio/status/1652662318441046016) (Accessed: 29.05.2023).

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