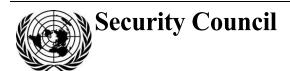
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Letter dated 3 July 2024 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council

I have the honour to transmit herewith the fifteenth report of the Analytical Support and Sanctions Monitoring Team established pursuant to resolution 1526 (2004), which was submitted to the Security Council Committee established pursuant to resolution 1988 (2011), in accordance with paragraph (a) of the annex to resolution 2716 (2023).

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

(Signed) José Javier **De La Gasca**Chair of the Security Council Committee established pursuant to
resolution 1988 (2011)





Letter dated 31 May 2024 from the Analytical Support and Sanctions Monitoring Team addressed to the Chair of the Security Council Committee established pursuant to resolution 1988 (2011)

I have the honour to refer to paragraph (a) of the annex to resolution 2716 (2023). In that paragraph, the Security Council requested the Monitoring Team to submit, in writing, an annual comprehensive, independent report to the Committee, on the implementation by Member States of the measures referred to in paragraph 1 of the resolution, including specific recommendations for improved implementation of the measures and possible new measures.

I therefore transmit to you the Monitoring Team's fifteenth comprehensive report, pursuant to the above-mentioned provisions of resolution 2716 (2023).

As described in the report, travel by the Monitoring Team in 2024 in support of the present report was severely constrained by the Secretariat's liquidity crisis. The Monitoring Team worked to mitigate the impact by making best use of regional meetings, consultations with Member State delegations in New York or by videoconference, and through the expanded use of written requests for information, which were sent to Member States.

The Monitoring Team notes that the document of reference is the English original and that all information considered for the report was put forward no later than 28 May.

(Signed) Justin **Hustwitt**Coordinator
Analytical Support and Sanctions Monitoring Team

Fifteenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2716 (2023) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability and security of Afghanistan

Summary

The Taliban have strengthened control across Afghanistan as the group transitions from an insurgency to the de facto authorities. Hibatullah Akhundzada has consolidated power in his position as Amir, extending his particular model of Islamic governance throughout most of the country.

The consolidation of power has improved peace and stability internally and resulted in other positive benefits such as reduced corruption, decreased opium cultivation and enhanced revenue generation, thereby helping to sustain the weak Afghan economy.

Member States are concerned, however, that despite current stability, Afghanistan will remain a source of insecurity for Central Asia and the region in most scenarios. They questioned whether this model of Taliban governance can address the many significant and ongoing challenges, including mass migration, natural disasters, the management of regional water issues, climate change and the humanitarian crisis, in addition to the heightened impact of terrorism in the region and beyond.

Despite some success in operations against Islamic State of Iraq and the Levant-Khorasan (ISIL-K, QDe.161), that group poses a manifest and serious threat within Afghanistan, the immediate region and further afield. Member States remain concerned about the Taliban's capabilities to combat effectively the sophisticated threat represented by ISIL-K, and the risks of ISIL-K terrorism spreading.

Further, the Taliban have proved unable or unwilling to manage the threat from Tehrik-e Taliban Pakistan (TTP, QDe.132) whose attacks into Pakistan have intensified. Taliban support to TTP also appears to have increased.

While the Taliban have done much to constrain the activities of Al-Qaida (QDe.004) and their affiliates, Member States remarked that its reorganization and training activities, as well as new travel into Afghanistan, indicate that the group still uses Afghanistan as a permissive haven under the Taliban, raising questions about Al-Qaida's intent.

Member States communicated concerns that Taliban spending on security and armed forces was disproportionate, given the significant domestic challenges and human needs, and questioned whether it was well tailored to counter-terrorism requirements. They also noted Taliban ambitions to acquire new military capabilities and the challenges they face in controlling small arms and light weapons currently in circulation. Terrorist access to weapons from Afghanistan poses substantial threats to regional States in particular.

As a result of sizeable stockpiles, the trade in narcotics continues to be significant, notwithstanding the ban on the cultivation of opium poppy. It is still too early to judge the impact of that ban. Senior Taliban continue to profit, and farmers are struggling to make up the shortfall with alternative crops. These all appear to have been factors in recent unrest in Badakhshan Province.

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While there is not yet an agreed and functioning mechanism to engage the wider international community in a multilateral framework, the Taliban are progressing pragmatic bilateral and regional engagement, securing accredited diplomatic missions in some countries without formal recognition.

At least 61 sanctioned individuals are now in, or associated with, the higher echelons of the de facto authorities.

The Committee has received regular requests for travel ban exemptions, but no assets freeze exemption requests. The Monitoring Team recommends measures to clarify when an assets freeze exemption request is required in parallel with travel ban requests. There is no provision for exemptions to the arms embargo.

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I. Overview

- 1. In the past year the Taliban strengthened control as the de facto authorities in Afghanistan. Their leader (or *Amir al Mu'minin*), Hibatullah Akhundzada (not listed), has consolidated his own position and this means that his particular model of Islamic governance, as detailed in the fourteenth report of the Monitoring Team (S/2023/370), is now dominant throughout most of Afghanistan.
- 2. Positive consequences of that consolidation of power include improved peace and stability (though conflicts remain, active hostilities have largely stopped), significant reductions in petty corruption and opium poppy cultivation, the provision of some public services, and a weak economy that has not failed.
- 3. The transition to responsible and effective governance is slow, however, and many interlocutors questioned whether the Taliban's governance model under Hibatullah can address the problems the country faces if it does not substantially adapt. In addition to terrorism, these challenges include the needs and expectations of an Afghan population facing a socioeconomic crisis, repeated natural disasters and climate change, acute famine, widespread dependence on humanitarian aid, potential mass migration, land disputes, and expectations regarding the rights, education and productivity of women, and of ethnic and religious minority groups.
- 4. Some pragmatic engagement with the de facto authorities has proved possible, principally for regional States, on matters of mutual interest. But the policies and behaviours of the Taliban continue to leave neighbouring States with a long list of concerns. There is not yet a common understanding between regional and non-regional States regarding the future of Afghanistan. Nor has a mechanism yet been established for the Taliban to engage with the wider international community in a multilateral framework, to identify a path towards recognition. Taliban non-participation in the second meeting of special envoys on Afghanistan, held in Doha in February 2024 (often referred to as Doha II), was indicative of Hibatullah's dominance.
- 5. Many Member States expressed concern that in most scenarios, Afghanistan will remain a source of insecurity for Central Asia and the region. Continued Taliban tolerance of a range of terrorist groups, based across many Afghan provinces, sets the conditions for terrorism to project into neighbouring States, causing large loss of life. The country continues to be perceived as permissive or friendly territory by terrorist groups, which also aspire to project threats globally. In addition, the increasing importance of the management of water rights in the region, and an ongoing humanitarian crisis, mean that stability does not yet mean broader security.
- 6. Member States credit Taliban efforts to counter the threat from Islamic State of Iraq and the Levant-Khorasan (ISIL-K) but question the Taliban's counter-terrorism capabilities and have concerns about continued ISIL-K recruitment and dispersal. Member States also judge that the Taliban have significantly constrained Al-Qaida (QDe.004) and associated groups but are concerned about the intent behind continued low-profile activity in what it regards as a haven. Despite significant pressure, the Afghan Taliban have proved unable or unwilling to manage the threat posed by Tehrik-e Taliban Pakistan (TTP, QDe.132), whose attacks in Pakistan continue to increase.
- 7. While recognizing that the Taliban need security capabilities if they are to address these threats, Member States have raised concerns that the level of the de facto authorities' security spending is disproportionate and poorly tailored to the country's domestic needs. The projected size of the armed forces, the capabilities

being protected and developed, and the equipment being sought have raised concerns among Member States about the Taliban leadership's true intent for these forces.

II. Status of the Taliban

A. Taliban leadership

- 8. The Taliban continue to transition from insurgency to governing authority. How far they are down this road, and the extent to which they have been willing to adapt their theocratic policies to the demands of governance at the national and international levels, are key questions flagged by Member States. Most noted Hibatullah's steady consolidation of his hold on power and thus political and religious ideology, and a distinct theocratic method of governance. This continues to resemble closely the leadership of his predecessor, Mullah Omar (TAi.004), both during the insurgency and during the Taliban's brief hold on power in the late 1990s (see S/2023/370). While his position is more stable and secure, this strategy is not well suited to managing the problems faced by the Taliban as the de facto authorities, nor does it meet the needs and expectations of the broader Afghan population, neighbouring States or the international community. It is the cause of continued tensions within the Taliban leadership, between the clerical and tribal circle close to Hibatullah and some of those loyally trying to deliver security and public services, develop the Afghan economy and build international relationships.
- Some Member States commented on how striking Hibatullah's consolidation of power has been. He has achieved it through a broad range of measures, including a constant shuffling of senior and mid-ranking positions, with loyalty to Hibatullah being a key criterion. He has extended and reshaped the influence and reach of the provincial ulama councils to guarantee a direct reporting line to the Amir, while recognizing that this does not amount to absolute control. He has inserted loyal placemen into senior positions in line ministries in Kabul in order to monitor activity and ensure compliance with his will. He has made effective use of the de facto Directorate for Implementation and Oversight of the Amir's Decrees, established in March 2023. He also empowered the de facto Ministry for the Propagation of Virtue and the Prevention of Vice and the Chief Justice (the head of the Supreme Court), with respect to the enforcement and review of compliance with the Amir's decrees by various institutions and the public. He established and used both the "Purging Commission" and the Commission for the Collection of Arms and Military Equipment (hereinafter the Weapons Registration Commission) as tools of authority and control and created mechanisms to monitor and ensure loyalty and compliance from senior figures, including within the powerful General Directorate of Intelligence. There seems to be vanishingly little room for loyal disagreement. The workings of Hibatullah's inner circle in Kandahar remain opaque to Member States.
- 10. The leadership group remains non-inclusive and predominantly Pashtun (see annex). The past year has seen the widespread imposition of Taliban policies and ideology, which are more narrowly defined than notions of Pashtun identity. The drive to create "jihadi madrasas" in each province is an example of this, designed arguably to train and indoctrinate young students into Taliban ideology. Pashtun dominance is still causing stress within the social fabric of a multi-ethnic country. There are also inevitable tensions between Pashtun Taliban groupings along tribal and political lines, for example a growing sense that individuals who are close to Hibatullah in some way regularly achieve preferment over others. Loyalty to, and alignment with, Hibatullah is now the defining factor in intra-Taliban tensions.

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- 11. Member States agree that there is no credible challenge to Hibatullah's authority in the medium term, at least from within Taliban ranks. This means a degree of stability and, by extension, relative peace and security. One interlocutor described the situation better as "metastable". It is fragile, and several Member States see significant risk of a catalytic event, be that a natural disaster, public demonstrations and disorder, or a major shock to a weak economy, causing a rapid return to violence and insecurity.
- 12. There was no consensus among Member States consulted on a likely successor to Hibatullah but most thought that the leadership would secure continuity and stability, for example with de facto Chief Justice (currently Sheikh Abdul Hakim Haqqani, not listed), as temporary leader until a new Amir was appointed.

B. Internal dynamics and divisions

- 13. Hibatullah reduced the gaps between Kandahar and Kabul (see S/2023/370, para. 11) and has secured Taliban unity in the past year. Nevertheless, divisions and tensions continue along well-established lines related to ethnicity, geography and factional loyalty, rather than over policy. Access to Hibatullah remains carefully controlled and his personal protection force has been strengthened in the past year.
- 14. Key figures perceived to have been rivals to Hibatullah's authority are now less so. Mullah Mohammad Yaqub Omari (Mullah Omar's son, not listed, de facto Minister of Defence) and Sirajuddin Jallaloudine Haqqani (TAi.144, de facto Minister of Interior) had no option but to accept Hibatullah's placemen within their ministries and have promoted unity and obedience to the Amir. Nevertheless, some senior Taliban figures continue to publicly criticize Hibatullah's policies.
- 15. Member States noted that figures such as Sadr Ibrahim (not listed, Noorzai, de facto Deputy Minister of Interior and head of the "Purging Commission") and Abdul Qayyum Zakir (not listed, Alizai, de facto Deputy Minister of Defence) are extremely influential and feed resentment over preferment of those close to Hibatullah. The tribal dynamics are complex and should not be overstated, but some mid-ranking Taliban from other tribes feel that they have been passed over. Veteran commanders also resent the promotion of clerics. Complaints from rank-and-file Taliban escalated around activities of the "Purging Commission" and pose a unique problem for the leadership. The stated purpose of the Commission was to curb nepotism within the ranks of the security forces and allow Taliban fighters who served during the insurgency access to certain state benefits and official employment. The implementation has instead led to a backlash by those who feel that their loyalty is being questioned by the de facto administration. This has prompted fears of disillusioned Taliban fighters deserting to join ISIL-K.
- 16. Some Member States stressed the importance of the General Directorate of Intelligence, led by Abdul-Haq Wassiq (TAi.082), Taj Mir Jawad (not listed) and Hajji Najib Rahmatullah (not listed, since 28 May 2024 also serving as de facto Deputy Minister of Interior for Administration, and Head of the Weapons Registration Commission), as a significant power base. It has large numbers, strong intelligence capabilities, extensive powers, political influence, and presence throughout the country at the provincial and district levels. Hibatullah has exerted greater control through the establishment of the Batar and Zulfiqar units, which report directly to him. Among the Batar unit's functions, it oversees the directors of the General Directorate of Intelligence to ensure that activities are aligned with the Taliban

¹ In April, Taliban fighters were filmed burning Purging Commission certificates and calling them "an insult to their struggles during the holy war in the last 20 years".

interpretation of sharia, by having clerics accompany and supervise directors on international travel. The unit also educates employees of the General Directorate as to the importance of the Deobandi perspective of Islam in intelligence work.

C. Ability to govern as de facto authorities

- 17. Member States observed that the Taliban provide their form of governance across the country with an improved degree of order and control. Though there were notable exceptions, corruption receded, primarily in the general administration and at border checkpoints. Central and significant policy decisions, such as the response to deportations of Afghans from Pakistan, the management of the economy or national security are dealt with by the Taliban leadership inner circle in Kandahar, while administrative and microeconomic decisions are retained in Kabul by the "interim government", organized in a cabinet with line ministries.
- 18. Domestic governance challenges faced by the Taliban are considerable: a fragile economy, extreme poverty and dependence on humanitarian aid, climate change, water and power issues, land disputes and the repeated impact of natural disasters. On the issue of water, the Qush-Tepah canal is a flagship Taliban project on the Amu Darya River. Member States raised concerns that it could affect water distribution widely in the Central Asian region, with economic and social impact, causing regional tension. Many Member States noted with concern the high percentage of revenues allocated to security spending by the Taliban (see below), with some describing it as excessive. Some Member States expressed concerns that the Taliban gives insufficient priority to the funding of domestic needs, thereby exacerbating aid dependency. Member States noted that all these factors entailed threats to regional peace and stability, including the risk of large-scale migration, radicalization and recruitment to terrorist organizations.
- 19. There are no indications of the Taliban adopting a new Afghan constitution. Governance through sharia and the Amir's decrees has been strengthened over the past year. Equally, there is no single coherent legal framework, nor what could be described as an independent judiciary. All judges are ultimately accountable to Kandahar and Hibatullah, who exercises control by reshuffling positions within the Darul-Ifta (Institute of Islamic Jurisprudence), provincial ulama councils and the Supreme Court, appointing Pashtun in provinces largely populated by Hazaras, and by removing Jafari (Shia) jurisprudence from university curricula.
- 20. While the de facto Ministry of Foreign Affairs was tasked by Hibatullah in late 2023 to formulate a foreign policy, no such blueprint has emerged publicly and there has been reporting of the Amir taking a different view from the cabinet members in Kabul regarding international engagement. The Taliban declined to participate in the Doha II meetings in February 2024, and it remains to be seen whether they will engage further through this forum. Meanwhile the Taliban have pursued pragmatic bilateral engagement with a range of regional and other States, and a degree of "minilateralism". They have secured accredited diplomatic missions in some countries without achieving formal recognition. Some regional States have removed the Taliban from their domestic listing of terrorist organizations or are considering so doing. In short, the Taliban are progressing pragmatic engagement on mutual interests in the absence of a grand deal.

D. Competency to provide security

21. The security situation in Afghanistan has improved over the past 12 months and is relatively stable. Incidents of violence have reduced considerably year on year and

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- there is no meaningful armed opposition force threatening Taliban control, notwithstanding the operations of the National Resistance Front and the Afghanistan Freedom Front. Though there are significant cross-border tensions, there is no immediate external military threat to Taliban rule over Afghanistan. The greatest internal threat to the authority of the Taliban and to peace and security within the country comes from ISIL-K.
- 22. Taliban operations against ISIL-K, both for their own reasons and in response to international pressure, have had a significant effect. But Member States described this as tactical rather than strategic. While Taliban intent is clear in meeting what they perceive as an existential threat, their counter-terrorism capabilities are deficient to meet the nature of that threat, requiring a more sophisticated response. Member States supported, to some extent, Taliban claims to have pushed key ISIL-K personnel across borders. However, while the extent of ISIL-K infiltration into Pakistan, the Islamic Republic of Iran and Central Asian States requires clarification, this displacement had negative implications for regional security. Nevertheless, ISIL-K continues to operate on a distributed model across Afghanistan, with a cell structure and high levels of operational security (see sect. V below). While their frequency has decreased, it continues to stage attacks to undermine confidence in the Taliban's ability to guarantee security (see S/2023/370).
- 23. International perceptions of commitments under the Agreement for Bringing Peace to Afghanistan between the United States of America and the Taliban (Doha Agreement) to constrain terrorist threats emanating from Afghanistan still matter to some Taliban, but as they wish to define them. While they have constrained members of Al-Qaida and affiliated groups and forced them to reduce their profile within Afghanistan, the relationship continues to be close. Nevertheless, some Member States report ongoing Al-Qaida efforts to reorganize, recruit and train in Afghanistan and note new, small-scale inward travel to Afghanistan in connection with Al-Qaida. The intent behind these activities is not clear, nor are the consequences for the group's capabilities, but the activities cause significant concern. The number of terrorist groups operating in Afghanistan has not reduced, with Al-Qaida and associated groups considering the country as friendly territory (see sect. IV below).
- 24. TTP continues to operate at significant scale in Afghanistan and to conduct terrorist operations into Pakistan from there, often utilizing Afghans. Member States described this as too big a challenge for the Afghan Taliban to manage, even if they wanted to. The Taliban do not conceive of TTP as a terrorist group: the bonds are close, and the debt owed to TTP significant. Member States continue to detail ad hoc support to, and tolerance of, TTP operations, including the supplying of weapons and permission for training and support from Al-Qaida in the Indian Subcontinent (AQIS) in particular.
- 25. Mullah Yaqub has approved a phased increase in the size of armed forces to 200,000, but Member States differ on its actual size. One judged the number to have reached 170,000 by October 2023. This is a large number, raising questions about the force's purpose. Despite the high proportion of funds allocated to security (assessed as up to 40 per cent of the budget by one Member State), the Taliban are struggling to pay salaries.
- 26. As part of his drive to consolidate both his personal security and "special" forces under his own control in Kandahar, Hibatullah sought to unify under a single command in Kandahar the suicide bombing capability previously under disparate commanders. This was expected to create a larger force of trained bombers, though one Member State assessed that desertion, with men returning to their former

commanders² means that only half of the anticipated number will remain under the loyal Helmandi commander Maulvi Abdul Ahad Talib (not listed). With the Taliban in power as the de facto authority, one internal critic questioned the purpose of this force.

27. Badakhshan remains one of the key provinces for the Taliban owing to concerns over a potential resurgence of ISIL-K, threats posed by armed opposition groups, and ongoing intra-Taliban tensions. During November and December 2023, the de facto Prime Minister, Mohammad Hassan Akhund (TAi.002), ordered a series of provincial security and political reshuffles to strengthen Kandahar's influence. Internal Taliban disputes in the province have reportedly arisen owing to directives from Kandahar being disregarded, including on opium ban enforcement, prompting Taliban fears over increasing insecurity in the province. Similar struggles to secure control over non-Pashtun Taliban elements in other areas of northern Afghanistan such as Baghlan and Takhar are evident. While local demonstrations have largely been contained and have dissipated for now, this could be the sort of catalytic event that challenges the Taliban's ability to sustain internal security.

E. Situation of minorities and officials of the former Islamic Republic of Afghanistan

- 28. Member States continued to report Taliban crackdowns on perceived Salafists, including allegations of extrajudicial killings, the destruction of mosques and forced instruction in Deobandism. These reports included the activities of the Batar unit within the General Directorate of Intelligence, who sought to educate ISIL-K detainees in order to persuade them to reject Salafism and convert to Deobandism. Member States also reported, however, that Taliban leadership actions against Salafists were tempered by a fear that they could push individuals to join ISIL-K ranks.
- 29. Taliban ideology continues to have negative consequences for minority groups such as the Hazara. While some officers of the former government continue in service, including within the General Directorate of Intelligence, Member States reported continued targeting of former Afghan National Defence and Security Forces personnel, judges and prosecutors. Specific reports of arbitrary detentions, extrajudicial killings and forced disappearances could not be attributed, but there was no systematic Taliban process to prevent such incidents.

III. Taliban finances and narcotics situation

30. Since the Taliban's return to power, the economy of Afghanistan has been in perpetual crisis, with real gross domestic product (GDP) contracting by 26 per cent over the past two fiscal years. Afghanistan is heavily dependent on foreign assistance, cash imports and informal payment methods, with *hawala* still accounting for 90 per cent of financial transactions. The fragile sector has been further challenged by the recent involuntary return of Afghans (more than 2 million in 2023) and natural disasters (multiple floods and the earthquake in Herat, in October 2023), further reducing GDP growth. Simultaneously, 24 million Afghans remain in need of humanitarian assistance, with poverty, food insecurity, high unemployment and underemployment all rampant. Despite the struggling economy, import levels in 2023 remained strong, and \$2 billion in remittances and foreign exchange contributed to a

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² These commanders enjoyed great autonomy in combat decisions at the operational and tactical levels and have had direct relations with foreign terrorist groups.

26 per cent appreciation of the afghani. United Nations cash shipments to support humanitarian assistance continue to help stabilize the Afghan currency.

- 31. With full control of all institutions of government, the Taliban have effectively enhanced revenue collection. Funds from customs, tariffs on cross-border trade and taxes are routinely collected and deposited into the de facto authorities' single account and budgeted for government expenses by the de facto Ministry of Finance. General Directorate of Revenue figures for the period from 21 March 2023 to 20 March 2024³ indicate a total of \$2,930,894,456 (210,731,000,000 afghanis) in official revenue collected, representing a 30 per cent increase as compared with the previous fiscal year total of 193,661,000,000 afghanis (\$2,240,189,084). Tax revenue in the amount of \$1,004,674,377 (72,239,000,000 afghanis) and customs revenue in the amount of \$1,194,148,265 (85,858,000,000 afghanis) both increased significantly, while non-tax revenues (all other funds collected by Taliban agencies such as fees for various government services, including newly registered right-hand drive vehicles, consular revenues, licence subscriptions, passport issuances, royalties, road tolls, etc.) amounting to \$702,360,796 (50,499,000,000 afghanis) remained relatively stable.
- 32. The Taliban have consolidated control over finances.⁴ Revenue management, budgetary allocations and macroeconomic policies have been revised, and development works have come under increased focus, particularly under the leadership of Mullah Abdul Ghani Baradar (TAi.024). In addition to imposing flatrate taxes, the de facto authorities have levied taxes on salaries, rent, mobile phone credit and the profits of small, medium and large businesses, all of which affect average Afghans. Customs duties and royalties on the extraction of and trade in minerals, along with taxation levied on farmers, have increased revenues but add to this burden on the population. Foreign direct investment has been a priority of the Taliban, but the de facto authorities are frustrated by limited success, especially in the country's rich minerals sector, leading the Taliban to focus on private investors rather than foreign governments. Extraction remains challenging owing to poor infrastructure and a lack of clarity on legal property titles.
- 33. The de facto authorities are acknowledged to have reduced petty corruption at the administrative level (such as road tolls imposed by local groups and police extortion), but corruption continues at the upper echelons of the Taliban. In addition to mining, interlocutors reported the exploitation of other natural resources of Afghanistan through the allocation of lucrative contracts or posts in relevant ministries as common practice, though probably less acute than under the former Islamic Republic of Afghanistan. Member States noted, as a caveat, that it remains unclear whether this has reached senior levels of the de facto authorities in Kandahar, as there was a lack of fidelity in their understanding of the workings around the Amir.
- 34. Member States credit the Taliban with taking significant steps to eradicate drug production following the April 2022 decree banning both the cultivation and trade of opium and the October 2023 drug law. According to the *Afghanistan Opium Survey 2023* published by the United Nations Office on Drugs and Crime (UNODC),⁵ opium poppy cultivation in Afghanistan fell by 95 per cent (from 233,000 ha in 2022 to 10,800 ha in 2023). One Member State noted Taliban reports of more than 1,500 anti-narcotics operations in 2023, the seizure of 8,000 tons of drugs, the arrest of

³ Based on information provided by a Member State which will be assessed by the World Bank.

⁴ Information on the de facto authorities' revenues is regularly reported. There is though little visibility regarding expenditure by the Taliban. Budget outlays and the allocation of funds for goods or activities outside of official government functions lack transparency provided by Taliban agencies collecting taxes, etc.

⁵ Available at https://www.unodc.org/documents/crop-monitoring/Afghanistan/Afghanistan_opium_survey_2023.pdf.

- 8,500 people and the destruction of 834 laboratories and 14,000 ha of crops. But Member States also noted significantly less progress in limiting heroin trafficking and synthetics (methamphetamine) production and trade, with the Taliban continuing to receive significant revenue from narcotics trafficking.
- 35. Opium stockpiles remain to the extent that no noticeable difference in exports of the drug can be detected from seizure data. Estimates of the scale of stockpiles vary, but it could be several years before the effect of the cultivation ban can be assessed fully. Meanwhile, well-connected traders continue to profit while farmers struggle to find alternative cash crops. Member States note that efforts to eradicate poppy cultivation, destroy laboratories and seize chemicals favour the Taliban establishment, serving to consolidate control of Kandahar tribes by providing Noorzai and Ishaqzai cartels with significant revenue while targeting non-Taliban rivals. The Governor of Nangarhar, Mohammad Naim Barich Khudaidad (TAi.013), controls the eastern route, and the Governor of Balkh, Yousuf Wafa (not listed), who is a relative of Hibatullah's, administers the northern route. Numerous de facto authority figures are involved with and profit from continued drug trade, while the Haqqani Network (TAe.012) maintains long-established middlemen to promote their interests in heroin trafficking and the more profitable methamphetamine market.
- 36. Alongside opium, methamphetamine seizures have continued to increase, and recently fentanyl has appeared and been recorded in significant quantities. Farah, Herat and Nimroz are the main hubs for producing methamphetamine, with active labs in Bahramcha, Dishu district, and Helmand Province. Methamphetamine has been seized with heroin in Kandahar and Nangarhar, suggesting that trafficking of the two drugs may be through the same networks.

IV. Assessment of Al-Qaida in Afghanistan

- 37. Al-Qaida remains strategically patient, cooperating with other terrorist groups in Afghanistan and prioritizing its ongoing relationship with the Taliban. The group continues to operate covertly in order to project the image of Taliban adherence to the provisions of the Doha Agreement to prevent the use of Afghan soil for terrorist purposes. Despite a reduced profile, Al-Qaida disseminates propaganda to increase recruitment while working to rebuild its operational capability. Al-Qaida capacity to conduct large-scale attacks continues to be limited, while its intent remains firm, bolstered by its affiliates' abilities to carry out external operations. The status and location of the Al-Qaida Amir and the strength of the group in Afghanistan have not changed (see S/2024/92, para. 73).
- 38. Al-Qaida figures located in Afghanistan continue to engage with warlords, propagandists, recruiters and financiers. Experienced instructors have travelled into Afghanistan to enhance the security of dispersed cells. Al-Qaida prioritizes outreach and recruitment, particularly among those who previously worked alongside it or had been operational members prior to August 2021. One Member State reported that Al-Qaida had sought to establish cooperation with the Eastern Turkistan Islamic Movement (QDe.088), also known as the Turkistan Islamic Party (ETIM/TIP), and with Jamaat Ansarullah (JA) (not listed), in order to intensify activities and strengthen positions within Taliban military structures in the north to conduct joint operations and move the centre of terrorist activity to Central Asia.
- 39. Member States note that Al-Qaida cells are operating in multiple Afghan provinces, mainly in the south-east of the country. Several Member States noted that facilities with Al-Qaida associations are mainly for training local fighters along with TTP operatives, with newly reported training base locations and safe houses in

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various Afghan provinces, including former camps in Jalalabad and in Kandahar Province, and in Kunar, Nuristan and Takhar Provinces.

- 40. Katiba Umer Farooq⁶ developed under the leadership of Abu Ikhlas al-Masri, with a fresh inflow of some Arab fighters. Abu Ikhlas al-Masri (not listed) had been taken into protective custody by the General Directorate of Intelligence in late November 2023, reflecting Taliban concerns that foreign intelligence agencies were looking for him. Other Al-Qaida operatives, including two weapons engineers, were taken into protective custody or otherwise hidden by the de facto authorities in Kabul. Pakistani authorities arrested Amin Muhammad ul-Haq Saam Khan (QDi.002, alias Dr. Amin), for illegal possession of weapons while crossing from Afghanistan into Pakistan in March 2024.
- 41. Member States noted the arrival of several ethnic Arab Al-Qaida members in Kunar and Nuristan for training and to facilitate communication between Mohammed Salahaldin Abd El Halim Zidane, (QDi.001, alias Sayf al-'Adl) and Al-Qaida core figures, Al-Qaida in the Indian Subcontinent (AQIS) and certain elements of the Taliban. The presence of Abdelazim Ben Ali (not listed), a Libyan Al-Qaida member belonging to the Shura Council of Abu Salim in Darnah, Libya was also reported, serving at the de facto Ministry of Interior with no clear job description and issued with Afghan passports under the name of "Abd al-Azim" and "Ali Musa bin Ali al-Darsi".
- 42. Directorate 31 within the General Directorate of Intelligence, responsible for liaison with foreign terrorist fighters, reportedly informed all Arab fighters to avoid Kabul or face detention. Nevertheless, the Taliban requested all Al-Qaida rank-and-file members to come to Kabul for biometric registration, but senior Al-Qaida figures were reported to have declined.
- 43. AQIS, with a strength of 180–200 fighters, is located in Farah, Herat (media apparatus), Helmand, Kandahar and Nimroz Provinces. It assists TTP in conducting terrorist attacks inside Pakistan, with Tehrik-e Jihad Pakistan (TJP, not listed) claiming responsibility so as to relieve pressure on the de facto authorities. The group publishes high-quality digital magazines highlighting the AQIS version of Islam focusing on Bangladeshi, Kashmiri and Rohingya issues, with a view to recruitment. Reportedly, AQIS fighters and their families received some financial support from the de facto authorities.

V. Islamic State in Iraq and the Levant-Khorasan

- 44. Despite the loss of territory and attrition among senior and mid-tier leadership figures, ISIL-K remains a major threat in Afghanistan, the region and beyond. While the Taliban have made consistent claims to have defeated ISIL-K, attacks continue, with the Taliban leadership divided over approaches in dealing with both the group and Salafist communities sympathetic to it. ISIL-K exploits sectarian fault lines and attacks targets of opportunity, such as religious minorities. ISIL-K has adopted a more theologically tolerant approach to recruitment, focusing on attracting members from other terrorist groups and the Taliban, including non-Salafists who were not previously known to authorities.
- 45. Since mid-2022, the Taliban have increased operations against ISIL-K. During 2023–2024, the General Directorate of Intelligence reportedly conducted over 100 operations against ISIL-K elements and cadres in Kabul and other cities. In response to high attrition rates, ISIL-K limited operations in Afghanistan and expanded its

⁶ See S/2023/370, para. 41.

- external operations, with skilled operatives and suicide bombers encouraged to travel to Europe, the Russian Federation and other neighbouring countries. ISIL-K capacity remains strong, and the group has conducted high-impact, well-planned attacks that caused large numbers of casualties in 2024.
- 46. Member States assessed that ISIL-K efforts to delegitimize the Taliban are driven by its opposition to the concept of the nation State as espoused by the de facto authorities. ISIL-K is using Afghan nationals to conduct attacks in Pakistani nationals to conduct attacks inside Afghanistan, Tajik nationals to conduct attacks in Iran (Islamic Republic of) and the Russian Federation, and has used a Kyrgyz national to carry out an attack in the Taliban's heartland of Kandahar. The more the de facto authorities claim that foreign terrorists do not use its territory to threaten other Member States, the more ISIL-K is determined to prove them wrong, advancing the notion of "wider Khorasan".
- 47. Several Member States estimate that ISIL (Da'esh) affiliates in the region, including Islamic State Pakistan Province (ISPP) and Islamic State Hind Province (ISHP), in addition to ISIL-K, have increased from 4,000 to 6,000 fighters, while others assessed ISIL-K core strength to remain at 2,000-3,500. ISIL-K were reported to have successfully infiltrated the main ministries of the de facto authorities (Ministry of Interior, Defence and General Directorate of Intelligence). The group has sought to embed members covertly in other groups such as TTP, TJP, Islamic Movement of Uzbekistan (IMU) (QDe.010), and JA, making it difficult to estimate numbers of ISIL-K members, as well as to which group individuals were loyal. Recruits entering from the north were stated to do so as JA, and those entering from the south were facilitated by TTP from the Islamic Republic of Iran and the Balochistan Province of Pakistan, as well as through South Waziristan. This was assessed as being a pragmatic approach to avoid direct contact with the Taliban while simultaneously receiving access to welfare benefits, weapons and training.
- 48. Sanaullah Ghafari (alias Shahab al-Muhajir, QDi.431) remained ISIL-K leader following a failed attempt by the General Directorate of Intelligence to arrest him during a raid in Kunar in June 2023, driving him further into hiding. One Member State noted that the group had dispersed from its core area of Kunar and Nangarhar, one faction having migrated to Badakhshan in northern Afghanistan, and others to Herat and Nimroz Provinces, and that operatives were also in mountainous areas of Balochistan and undercover in major cities, including Kabul. Some ISIL-K operatives reportedly moved to the Islamic Republic of Iran in mid-2023.
- 49. ISIL-K has strengthened in northern regions of Afghanistan, increasing recruitment within Tajik and Uzbek communities and stockpiling arms and explosives in remote mountainous areas. One Member State assessed that ISIL-K is planning to establish territorial control over certain areas of Afghanistan and infiltrate into neighbouring Central Asian States. Routes northwards are used to transfer ISIL-K fighters into the Russian Federation and Central Asia.
- 50. Since March 2024, the Al-Azaim Foundation of ISIL-K has distributed a specialized publication, entitled "Sado-yi Khorasan", on the Internet for ethnic Tajiks living in the Russian Federation and Tajikistan. Propaganda intensified through other ISIL (Da'esh) outlets such as Al-Naba. One Member State noted that recent arrests of ISIL-K members highlighted the use of the Zangi messenger application due to concerns that Telegram might be compromised. Other applications mentioned were TeleGuard and Element.
- 51. One Member State reported that ISIL-K leaders have focused on attracting financial support and received about \$2.5 million in 2023 from various sources to destabilize some regional countries, some of which might have been used to conduct the attack on 22 March 2024 in the Crocus City Hall near Moscow. ISIL (Da'esh)

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- core claimed responsibility for this attack, releasing on Telegram the e-book *Moscow Attack: The Courage of Warriors*. The attack, part of the campaign to "kill them wherever you find them", resulted in a number of European countries raising terrorist threat levels.
- 52. According to two Member States, ISIL-K leaders sought to destabilize the situation in the Islamic Republic of Iran through the establishment of a "special operations team" to target attacks against Shia shrines, clergy, police officers and foreign citizens in the Islamic Republic of Iran, using Tajik and Uzbek nationals. One reported that the team numbers about 300, operating mainly in the Iranian provinces bordering Pakistan, Turkmenistan and Iraq, and that it is led by Mustafa Rigi, a former Jaysh al-Adl (not listed) member of Iranian Baluchi background.
- 53. Member States noted that the attack claimed by ISIL (Da'esh) on 3 January 2024, in Kerman Province, southern Islamic Republic of Iran, revealed ISIL-K trademark modus operandi, including detailed planning and the use of suicide bombers for initial attacks and follow-up attacks on first responders. One Member State reported that of the two suicide bombers, one was a Tajik national who had undergone training in Badakhshan Province, while the second was likely an Afghan national.

VI. Other terrorist groups operating in Afghanistan

- 54. Notwithstanding continuing assertions by the Taliban that there are no foreign terrorist groups in Afghanistan other than ISIL-K, Member States reported that over two dozen groups still operate in the country, enjoying freedom of manoeuvre under the de facto authorities with oversight from the General Directorate of Intelligence.
- 55. TTP remained the largest terrorist group in Afghanistan, with an estimated strength of 6,000–6,500 fighters. One Member State expressed concern that greater collaboration between TTP and Al-Qaida could transform TTP into an "extraregional threat". Al-Qaida support of TTP includes the sharing of Afghan fighters for its *tashkils* (in this context, military staffing or a formation) and training camps in Afghanistan. Training provided by AQIS has resulted in TTP shifting tactics and high-profile attacks against hard targets. One interlocutor noted the role of an individual connected to Sirajuddin Haqqani in weapon transfers to TTP, as well as arranging for ISIL-K prisoners to be released provided they join TTP.
- 56. One Member State detailed how the Taliban exerts pressure on TTP through funding, reportedly providing 3.5 million afghanis (\$50,500) on a monthly basis to TTP leader Noor Wali Mehsud (QDi.427), while also directing him to garner additional sources of revenue from donors. Nevertheless, the de facto authorities remain concerned that excessive pressure might push TTP towards collaboration with ISIL-K. Mehsud is considered to maintain a backdoor line of communication with ISIL-K to keep options open.
- 57. TTP has intensified attacks against Pakistan, significantly increasing from 573 in 2021 to 715 in 2022 and 1,210 in 2023, with the trend continuing into 2024. The largest TTP attack occurred on 9 September 2023, when more than 1,000 TTP fighters launched a coordinated attack against two military posts in north-western Chitral district, Pakistan, to take and hold territory. TTP fighters were reportedly aided by AQIS members, numbering in the hundreds. One Member State provided details of a Taliban commander responsible for directing Afghan fighters into Pakistan. Some Member States attributed responsibility for the 26 March 2024 attack against Chinese nationals working on a hydropower dam project near the city of Besham in Khyber Pakhtunkhwa to TTP.

- 58. Following the attack in Chitral, the de facto authorities imposed new restrictions on TTP in November 2023, forbidding them from carrying weapons in cities. However, the de facto authorities struggle to respond to both the internal and external pressures that the group's presence and activities pose. Consequently, there have been continual amendments and changes to TTP weapons allowances.
- 59. Member States reiterate that North Atlantic Treaty Organization (NATO) calibre weapons, especially night vision capability, that have been provided to TTP since the Taliban takeover, add lethality to TTP terrorist attacks against Pakistani military border posts.
- 60. Taliban policy regarding relations with the TTP shifted in mid-2023. The General Directorate of Intelligence facilitated three new guest houses in Kabul for TTP leaders and reportedly issued passes to senior TTP figures to facilitate ease of movement and immunity from arrest, as well as weapons permits. The more positive relationship with TTP was intended to assure continued alliance with the Taliban and to dissuade defections to ISIL-K. On 5 March 2024, Noor Wali Mehsud informed media outlets that he had recently met Hibatullah, prompting immediate denials by the Taliban.
- 61. Nonetheless, managing TTP and related groups is challenging for the Taliban. Sirajuddin Haqqani appears to have been sidelined as a mediator between Pakistan and TTP when, in January 2024, the de facto Governor of Kandahar, Mullah Shirin (not listed), a Hibatullah loyalist, led a delegation to Pakistan for discussions.
- 62. The status of ETIM/TIP remains largely unchanged (see S/2024/92, para. 84). Several Member States noted ETIM/TIP cooperation with TTP, with training camps in Kunar being used by TTP fighters. One Member State reported ETIM/TIP assisting de facto authorities in the fight against anti-Taliban forces and in tax collection and is collaborating with TTP and the Balochistan Liberation Army to target Pakistan-China interests. Along with TTP, IMU and JA, ETIM/TIP continued to use Afghan territory as a base for attacks against neighbouring States in order to destabilize Central Asian countries. Despite ideological differences, there was reporting of ETIM/TIP links to ISIL-K at the organizational level.
- 63. ETIM/TIP has strengthened the process of "localization" in Afghanistan, integrating into Afghan society and engaging in mining and other activities so as to gain a stable foothold in Afghanistan. The group has increasingly produced audio and/or video footage inciting violence in additional languages (Kyrgyz and Bahasa Indonesia) in order to reach a wider international audience and has exploited recent attacks in Pakistan and the Russian Federation to promote fundamentalist ideology.
- 64. The status of IMU, the Islamic Jihad Group (QDe.119), Khatiba Imam al-Bukhari (QDe.158) and JA in Afghanistan remains unchanged (see \$/2024/92, para. 83). JA has reportedly strengthened relations with Jamaat-ul-Ahrar (QDe.152) and Jaysh al-Fursan.

VII. Sanctions implementation

- 65. Under resolution 1988 (2011), 135 individuals and five entities are subject to the mandatory sanctions of an asset freeze, travel ban and arms embargo. As of the end of May 2024, the Monitoring Team has confirmed that at least 61 sanctioned Taliban members are associated with the de facto authorities (see annex).
- 66. The Monitoring Team, as mandated in resolution 2255 (2015), has currently under way its annual review of entries on the sanctions list established pursuant to resolution 1988 (2011). The 2023 position paper of the Security Council Committee

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established pursuant to resolution 1988 (2011) (S/2023/467) tasked the Monitoring Team with undertaking a thorough review of the list, prioritizing individuals who lack identifiers or are reportedly deceased, and entities reported or confirmed to have ceased to exist.

A. Travel ban

- 67. Under paragraphs 19 and 20 of Security Council resolution 2255 (2015), the Committee is authorized to consider requests for exemptions to the travel ban imposed under paragraph 1 (b) of the resolution. All international travel by listed individuals must receive Committee approval in advance of travel as set out in resolution 2255 (2015) and the Committee's guidelines. The Committee approved 17 requests from seven Member States for travel by listed Taliban members from April 2023 to May 2024. The purpose of the travel was for medical treatment (5 requests for four individuals), to perform *hajj* (1 request), to participate in international meetings (9 requests), or for bilateral consultations (2 requests).
- 68. As previously noted, exemption requests have been received by the Committee subsequent to or concurrent with the listed individual's travel, requiring expedited procedures for Committee consideration. In order to address these issues, the Committee has corresponded with specific Member States hosting listed Taliban members, as well as with all Member States to remind them of requirements for the advance submission of travel ban exemption requests.
- 69. Recent exemption requests have raised questions as to whether travel entailing the use of funds under the direction of a designated individual, for example for medical treatment, also requires an asset freeze exemption request. The travel ban exemption request form includes a section for a combined asset freeze exemption request, which is often not completed by applicant States.

B. Asset freeze

- 70. The Committee did not receive any requests for exemptions to the asset freeze from Member States from May 2023 to May 2024. The Monitoring Team believes, as noted above, that some travel ban exemption requests could have required parallel asset freeze exemption requests (for example, where the listed individual is directing assets for medical treatment, irrespective of whether the funds are his or her own).
- 71. Likewise, any support to listed individuals provided by hosting States beyond basic travel expenses requires an exemption to the asset freeze. The Committee may wish to consider giving further direction to the Monitoring Team as to how to better capture assets being made available for the benefit of the Taliban.

C. Arms embargo and related issues

- 72. The Taliban control large stockpiles of weapons and expanded that control to other weapons in circulation through the Weapons Registration Commission. The Taliban have addressed the maintenance of their existing stockpiles and pursued the acquisition of additional military equipment and drone capability. According to one Member State, ETIM/TIP focuses on unmanned aerial vehicle and drone combat methods, reportedly flight-testing drones with bombs attached.
- 73. A delegation led by Mullah Yaqub visited the International Maritime Defence Exhibition and Conference (DIMDEX) arms exhibition in Doha in March 2024, seeking to secure contracts for maintenance services, spare parts for vehicles, and air

defence systems that would allow the Taliban to combat drones operating in Afghan airspace. All Taliban ministries had therefore been instructed to set aside a percentage of their allocated budgets for a special fund to be used for purchases of new weapons systems. The failure to secure such contracts was a blow to Taliban ambitions for their military capabilities. The Advanced Weapons Commission is discussing the production of enhanced drones.

- 74. The Taliban seek private contractors to service four-wheel-drive vehicles and helicopters, but Member States are not aware of payments for such equipment or services. Taliban discussions with potential suppliers were believed to be in preparation for an eventual lifting of sanctions. Taliban interest in operational air capability reflected a desire to counter ISIL-K, as many Taliban commanders understand what air power can achieve against a ground insurgency.
- 75. There have been at least three operations in which Taliban forces successfully used existing Mi-17 transport helicopters, Mi-24 attack helicopters and MD-500 light attack helicopters. The Taliban claim 60 aircraft in service, increasing from 40 last year. Securing spare parts to enable aircraft to remain operational is challenging.
- 76. The Weapons Registration Commission has caused tension and suspicion, especially in northern Afghanistan, as it is viewed as an instrument for consolidation of the leadership in Kandahar. Directives are that any heavy weaponry secured should be shipped to Kandahar. The Taliban's own assessments suggest that about half of the weapons they estimated to be in the possession of the Afghan National Defence and Security Forces by August 2021 remained unaccounted for. However, the true number of weapons possessed by the Afghan National Defence and Security Forces at that time is unknown and probably significantly higher. The dynamics of the Commission represents a power play by the ruling clerics and Hibatullah that has been described as setting a dangerous precedent in taking away weapons and legitimacy from established power bases, including the Haqqani Network.
- 77. In addition to concerns that the Taliban supplied weapons to TTP (see para. 59 above), a Member State reported that the Taliban have provided JA fighters on the border with Tajikistan with new military vehicles, weaponry and other equipment, amid an ongoing military build-up on both sides of the frontier. Tajik fighters based in the northern Province of Badakhshan possess United States and NATO weaponry and vehicles.
- 78. Sales of small arms and light weapons through numerous gun markets in Afghanistan remained localized to the south, where terrorists can purchase such weapons without restriction. Authorities intercepted a large shipment of small arms and light weapons from Afghanistan to South America, destined for narcotics traders.

VIII. Recommendations

- 79. The Monitoring Team recommends that, when seeking any exemption to sanctions measures, Member States be encouraged to attach a copy of the passport, photograph, financial details or any other relevant documentation, where possible, to enable appropriate amendments to listings. Variations of listed names, and their transliteration, on new travel documents cause difficulties for Member States in enforcing the travel ban.
- 80. The Monitoring Team recommends that the Chair of the Committee write to Member States to clarify that when a travel ban exemption request is submitted for medical treatment or other health reasons that incur costs to the listed individual, the sanctions measures must be fully respected and, where necessary, a request for an asset freeze exemption should be submitted simultaneously to the travel ban request.

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Member States concerned are welcome to approach the Committee or the Monitoring Team prior to the submission of such requests to discuss the process.

- 81. The Monitoring Team stands ready to support the Committee's proposal of convening a special meeting with Member States interested in better understanding the travel ban exemption process, which could usefully take the form of a workshop. Member States are invited to bring to the Committee's attention any recommendation that could strengthen the implementation of sanctions measures and enhance mutual cooperation between the Committee and Member States.
- 82. The Monitoring Team recommends that the Committee authorize it to respond positively to requests received from Member States in Central Asia concerning sanctions regime processes and queries, subject to the availability of funds. The Team would welcome the Committee's support in requesting UNODC assistance and support in such initiatives.

IX. Work of the Monitoring Team

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

- 83. The Monitoring Team travelled extensively in support of the present report in the second half of 2023. Owing to exceptional financial constraints, in 2024 the Team was not able to travel as widely as it normally would. It mitigated the situation by making best use of regional meetings, convening the security and intelligence authorities of a significant number of Member States. These included some countries neighbouring Afghanistan, those engaged directly with the Taliban and those which have retained some diplomatic presence in Kabul. Some Member State delegations visited the Monitoring Team in New York, and others were consulted during videoconferences.
- 84. The Monitoring Team also sent more written requests for information to Member States than is the norm. Member States that responded were generous and timely, providing a strong, diverse and balanced information base for the present report. There was striking consistency of analysis across the contributions made by a wide range of Member States.
- 85. As briefed to the Committee, the Monitoring Team did not visit Afghanistan during the reporting period and retains the ambition to do so when circumstances permit. The Team continues to engage with international and regional organizations to supplement its work, including several United Nations entities, the Regional Anti-Terrorist Structure of the Shanghai Cooperation Organization and the Anti-Terrorism Centre of the Commonwealth of Independent States, among others. The Team remains appreciative of the excellent cooperation with these bodies. In addition, the Monitoring Team also engaged with academia, think tanks and representatives of civil society, both Afghan and international, on the Taliban and Afghan affairs.
- 86. The Monitoring Team notes that reliable data on the numbers of fighters aligned with groups affiliated with Al-Qaida and ISIL (Da'esh) are difficult to obtain, particularly from conflict zones. Individuals can be aligned with more than one group. The figures used in the present report reflect either consensus or a range of estimates made by contributing Member States, with a potential margin of error. Where possible, the Team sought to disaggregate fighters from family members or other affiliates.

B. Contributing to the public debate

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

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Annex

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

According to the Monitoring Team's assessment in April 2023, 58 members of the Taliban-announced "interim government" were also listed under the 1988 sanctions regime (see the fourteenth report of the Monitoring Team, S/2023/370). That number is now 61. At the time of writing, among the 61 identified listed individuals, 35 hold cabinet-level appointments, including the Prime Minister and his three deputies. Among the remainder, 14 are "acting ministers" and 7 have roles that combine business functions with advisory activity. In total, there are 135 individuals and five entities on the sanctions list of the Security Council Committee established pursuant to resolution 1988 (2011). A total of 31 listed individuals are reported or confirmed deceased; in 14 cases this has not yet been reflected in the list.² As of May 2024, it is likely that 74 listed individuals (including three "reconciled" ones) are alive.

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

Cabinet-level positions in the Taliban de facto administration

No.	Appointment/role	Name	Ethnicity	Permanent reference number
1.	Prime Minister	Mohammad Hassan Akhund	Pashtun	TAi.002
2.	Deputy Prime Minister for Economic Affairs	Abdul Ghani Baradar Abdul Ahmad Turk	Pashtun	TAi.024
3.	Deputy Prime Minister for Administration	Abdul Salam Hanafi Ali Mardan Qul	Uzbek	TAi.027
4.	Deputy Prime Minister for Political Affairs	Abdul Kabir Mohammad Jan	Pashtun	TAi.003
5.	First Deputy Minister of Defence	Fazl Mohammad Mazloom	Pashtun	TAi.023
6.	Director-General of Intelligence (General Directorate of Intelligence)	Abdul-Haq Wassiq	Pashtun	TAi.082
7.	Acting Minister for Hajj and Religious Affairs	Noor Mohammad Saqib	Pashtun	TAi.110

¹ The definition of "cabinet-level" includes the Prime Minister and his three deputies for administrative, political and economic affairs; the 24 "acting ministers" and their deputies; and the 18 "ministers of state" or "independent directors-general" and their deputies, who head the Taliban's intelligence service, the Central Bank, the Red Crescent Society, or the state-owned railway and electricity company, and who participate in cabinet meetings.

² Entries TAi.004, TAi.006, TAi.011, TAi.015, TAi.016, TAi.021, TAi.022, TAi.025, TAi.040, TAi.051, TAi.057 (reportedly deceased in early July 2023), TAi.063, TAi.069, TAi.075, TAi.078, TAi.083, TAi.096, TAi.097, TAi.099, TAi.100, TAi.106, TAi.107, TAi.108, TAi.111, TAi.136, TAi.146, TAi.159, TAi.164, TAi.168, TAi.171 and TAi.174.

Cabinet-level positions in the Taliban de facto administration

No.	Appointment/role	Name	Ethnicity	Permanent reference number
8.	Deputy Minister for Hajj and Religious Affairs in charge of Administration and Finance	Arifullah Arif	Pashtun	TAi.030
9.	Acting Minister for Information and Culture	Khairullah Khairkhah	Pashtun	TAi.093
10.	Deputy Minister of Information and Culture in charge of culture and art	Saduddin Sayyed	Pashtun	TAi.087
11.	Acting Minister for Refugee Return	Khalil Ahmed Haqqani	Pashtun	TAi.150
12.	Acting Minister of Borders and Tribal Affairs	Nurullah Nuri	Pashtun	TAi.089
13.	Acting Minister of Civil Aviation and Transport	Hamidullah Akhund Sher Mohammad	Pashtun	TAi.118
14.	Acting Minister of Economy	Din Mohammad Hanif	Tajik	TAi.043
15.	Acting Minister for Foreign Affairs	Amir Khan Motaqi	Pashtun	TAi.026
16.	First Deputy Minister of Foreign Affairs	Sher Mohammad Abbas Stanekzai Padshah Khan	Pashtun	TAi.067
17.	Acting Minister of Interior	Sirajuddin Jallaloudine Haqqani	Pashtun	TAi.144
18.	Acting Minister of Mines and Petroleum	Shahabuddin Delawar	Pashtun	TAi.113
19.	Acting Minister of Public Works	Mullah Muhammad Isa Sani, listed as Mullah Mohammad Essa Akhund – (previously Deputy Minister for Energy and Water)	Pashtun	TAi.060
20.	Acting Minister of State for Disaster Management	Abbas Akhund	Pashtun	TAi.066
21.	Deputy Minister of State for Disaster Management in charge of financial and administrative affairs	Mawlawi Abd al-Rahman Zahed	Pashtun	TAi.033
22.	Acting Minister of Communications and Information Technology	Najibullah Haqqani Hidayatullah	Pashtun	TAi.071
23.	Acting Minister of Urban Development and Lands	Hamdullah Nomani	Pashtun	TAi.044
24.	Acting Minister of Water and Energy	Abdul Latif Mansur	Pashtun	TAi.007
25.	Governor of the Central Bank of Afghanistan (Da Afghanistan Bank)	Mullah Hedayatullah Badri (Hidayatullah Badri) listed as Gul Agha Ishakzai	Pashtun	TAi.147
26.	First Deputy Governor of the Central Bank of Afghanistan	Hajji Ahmad Zia Agha a.k.a. Noor Ahmad Agha	Pashtun	TAi.156

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Cab	Cabinet-level positions in the Taliban de facto administration				
No.	Appointment/role	Name	Ethnicity	Permanent reference number	
27.	Deputy Minister of Finance	Abdul Qadir Haqqani listed as Abdul Qadeer Basir Abdul Baseer	Pashtun	TAi.128	
28.	Acting Auditor General	Ezatullah Haqqani Khan Sayyid	Pashtun	TAi.064	
29.	Director of National Procurement in the Office of Administrative Affairs	Abdul Wali Seddiqi	Pashtun	TAi.133	
30.	Deputy Minister for Martyrs and Disabled Affairs	Abdul Razaq Akhund Lala Akhund	Pashtun	TAi.053	
31.	Deputy Minister for Military Affairs of the Vice and Virtue Ministry	Said Ahmed Shahid Khel	Pashtun	TAi.028	
32.	Deputy Minister of Labour and Social Affairs	Mohammad Zahid	Pashtun	TAi.127	
33.	Deputy Minister of Industry and Commerce	Qudratullah Jamal	Pashtun	TAi.047	
34.	Deputy Minister of Borders and Tribal Affairs	Ahmad Taha Khalid Abdul Qadir	Pashtun	TAi.105	
35.	Deputy President of the Afghan Red Crescent Society	Nooruddin Turabi Muhammad Qasim	Pashtun	TAi.058	
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Adn	ninistrative positions below cabinet level				
No.	Appointment/role	Name	Ethnicity	Permanent reference number	
36.	Adviser to Amir Hibatullah on Financial Affairs	Jan Mohammad Madani Ikram	Pashtun	TAi.119	
37.	Senior Adviser in Ministry of Education	Sayyed Ghiassouddine Agha	Uzbek	TAi.072	
38.	Deputy Commanding Officer – Helmand Army Corps	Abdul Samad Achekzai	Pashtun	TAi.160	
39.	Deputy Mayor of Kabul	Sayed Esmatullah Asem Abdul Quddus	Pashtun	TAi.080	
40.	Director in Office of Administrative Affairs (OAA)	Mohammed Eshaq Akhundzada	Pashtun	TAi.101	
41.	Director General for Implementation and Supervision of Orders and Decrees (formerly Attorney General's Office)	Shamsuddin a.k.a. Shamsuddin Shari'ati	Tajik	TAi.103	
42.	Director in Ministry of Defence under the Deputy for Technology and Logistics	Abdul Jabbar Omari	Pashtun	TAi.088	
43.	Head of Education and Culture in the Taliban Army	Mawlawi Abdul Rahman Agha	Pashtun	TAi.114	

Adn	ninistrative positions below cabinet level			
No.	Appointment/role	Name	Ethnicity	Permanent reference number
44.	Head of Higher Education Examination Board	Abdul Baqi Haqqani listed as Abdul Baqi Basir Awal Shah (formerly Acting Minister of Higher Education, September 2021–October 2022, financial adviser of the Haqqani Network (TAe.012))	Pashtun	TAi.038
45.	Head of Internal Investigations at the Ministry of Higher Education	Fazlullah Rabi listed as Fazl Rabi	Pashtun	TAi.157
46.	Head of Public Information for Ministry of Interior	Rahmatullah Kakazada	Pashtun	TAi.137
47.	Director of Professional Development in Ministry of Education	Mohammad Ibrahim Omari a.k.a. Ibrahim Haqqani (Sirajuddin Haqqani's uncle)	Pashtun	TAi.042
48.	Ministry of Interior, Special Adviser and in charge of suicide bombers	Yahya Haqqani	Pashtun	TAi.169
49.	Professor of Islamic Studies at Kabul University	Mawlawi Abdul Quddus Mazhari	Tajik	TAi.135
50.	Provincial Chief of Police, Kabul Province	Wali Jan Hamza listed as Walijan	Pashtun	TAi.095
51.	Governor of Nangarhar	Haji Gul Muhammad listed as Mohammad Naim Barich Khudaidad	Pashtun	TAi.013
52.	Governor of Logar Province	Zia ur-Rahman Madani	Tajik	TAi.102
53.	Third Secretary in Tehran, Islamic Republic of Iran, Afghan embassy	Mohammad Aleem Noorani	Pashtun	TAi.138
54.	Deputy Director of Vocational Training Institute in Kabul	Nik Mohammad Dost Mohammad	Pashtun	TAi.019
——Adv	isory roles around the de facto administra	ation		
No.	Appointment/role	Name	Ethnicity	Permanent reference number
55.	Adviser of the Haqqani Network (TAe.012)	Muhammad Taher Anwari	Pashtun	TAi.005
56.	Senior Adviser to Minister of Interior Sirajuddin Haqqani (TAi.144)	Shams ur-Rahman Abdul Zahir	Pashtun	TAi.008
57.	Adviser to Minister for Refugee Return, Khalil Ahmed Haqqani (TAi.150)	Mohammad Moslim Haqqani Muhammadi Gul	Pashtun	TAi.073

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Advisory roles around the de facto administration

No.	Appointment/role	Name	Ethnicity	Permanent reference number
58.	Official in Kandahar Province Directorate of Borders and Tribal Affairs, adviser to Governor of Kandahar	Mohammad Rasul Ayyub	Pashtun	TAi.104
59.	Businessman (narcotics)	Abdul Habib Alizai a.k.a. Agha Jan Alizai	Pashtun	TAi.148
60.	Businessman (finance)	Faizullah Khan Noorzai	Pashtun	TAi.153
61.	Logistics and contractor for Governor of Kandahar	Malik Noorzai	Pashtun	TAi.154