

The Taliban and the threat posed by terrorist groups from Afghanistan and in particular the Islamic State's franchise Khorasan Province (ISKP)¹

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The Taliban's approach to the reported presence of terrorist groups in Afghanistan is judged as insincere and ineffective. The Taliban support several terrorist groups linked to Al-Qaida openly, in particular the Tehrik-i Taliban Pakistan (TTP). The Taliban's support to the Baluchistan Liberation Army's (BLA) is less clear. The Taliban state intent to counter the Islamic State's Khorasan Province (ISKP), but their measures appear ineffective; they have killed ISKP individuals, but ISKP's support networks overlap with the TTP and are nurtured by the Taliban's policies to establish a "most Islamic society."

Taliban leadership as of early 2026

The Taliban leadership that returned to power in 2021 remains a closed circle that has experienced little change since the founding of the movement in

¹ I use ISKP as the abbreviation for the so-called Islamic State's "Khorasan Province (*Wilaya Khurasan*)" as on the sanctions list maintained the United Nations Security Council Committee established pursuant to resolution 1267, 1989 and 2255. This group is still referred to by the United Nations Security Council as "Islamic State in Iraq and the Levant" (ISIL) as reflected by its declaration in April 2013 (*al-Dawla al-Islamiya fi al-Iraq wa al-Sham*), a title abandoned by its leader Abu Bakr Al-Baghdadi in 2014 and replaced by "Islamic State" (*al-Dawla al-Islamiya*). English translators in 2013 did not use "Levant" but frequently rendered "Sham" as "Syria" therefore providing the alternate acronym "ISIS" and often leave out the translation of *wilaya* as Province with "ISIS-K" and "ISIL-K" as other acronyms. United Nation, Narrative Summary of Reasons for Listing, "The Islamic State of Iraq and the Levant-Khorasan (ISIL-K)", *United Nations Security Council*, updated 2024, <https://main.un.org/securitycouncil/en/content/islamic-state-iraq-and-levant-khorasan-isil-k>.

1994.² It is led by the increasingly absolutist “*Amir al-Mu'minin* (Commander of the Faithful - title used by the Caliphs)” Hibatullah Akhundzada, who was installed as a compromise candidate in 2016.³ Hibatullah is closely advised by the Supreme Judge Abd al-Hakim Haqqani Ishaqzay, the Provincial Governors of Balkh Yusuf Wafa and of Kandahar Muhammad Shirin

² Joseph Mohr, “Who are the Taliban?” *The Taliban’s Takeover in Afghanistan – Effects on Global Terrorism*, 9-29, Berlin: Konrad-Adenauer-Stiftung & Counter Extremism Project, Dec. 2022, https://www.counterextremism.com/sites/default/files/2023-01/KAS-CEP%20Report_The%20Taliban%27s%20Takeover%20in%20Afghanistan_Dec%2022.pdf. See for a continuously maintained set of approximately 1,200 Taliban leaders the project “Taliban Leadership Tracker” at the Middle East Institute which shows domination by Pashtuns (90%), to the detriment of Tajiks (5.2%) and Uzbeks (3%) or Hazaras (less than 1%). Within the Pashtun tribes, the Noorzai, Ishaqzai, Barakzai, and Andar in the South and elsewhere the Zadran, Ahmadzai/Kochi, Pashai, Khogyani, and Solaimankhel dominate, “Taliban leadership Tracker,” *Middle East Institute*, <https://talibantracker.mei.edu/english/taliban/taliban-leadership-tracker>.

³ After the death of Mullah Omar in April 2013, Akhtar Muhammad Mansur took over and assumed the title in 2015, when Omar’s death became widely known. Mansur was killed in an airstrike in Balochistan, Pakistan in May 2016. See: Rahmatullah Nabil, “The Taliban Takeover Of Afghanistan: The Haqqani Network And Al-Qaeda?” *The Taliban’s Takeover in Afghanistan – Effects on Global Terrorism*, 9-29, Berlin: Konrad-Adenauer-Stiftung & Counter Extremism Project, Dec. 2022, https://www.counterextremism.com/sites/default/files/2023-01/KAS-CEP%20Report_The%20Taliban%27s%20Takeover%20in%20Afghanistan_Dec%2022.pdf. For an overall appreciation of the Taliban rule, see also the overview written two and a half years ago: Haroun Rahimi & Andrew H. Watkins, “Taliban Rule at 2.5 Years” *CTC Sentinel* 17 (1), Jan. 2024, 1-16, <https://ctc.westpoint.edu/taliban-rule-at-2-5-years> Rahimi & Watkins frame the Taliban state-building project in a dialectic between the Taliban’s priority for “cohesion of their movement” with international reactions, thereby underestimating the inner ideological driving forces of the Taliban. See also: Peter Mills, “Taliban Governance in Afghanistan,” Washington DC: *Institute for the Study of War*, <https://understandingwar.org/research/middle-east/taliban-governance-in-afghanistan>, 20f. elaborates three possible scenarios around the capability of Hibatullah to remain in power and implement his policies and predicted in 2024 that “the longer the Taliban government controls Afghanistan the more Salafi-jihadi groups will strengthen themselves by embedding themselves” and sees not much room for the growth of state institutions. Some observers have mistaken the use of the tool for Taliban support to state-building as an aim in itself, see Susanne Schmeidl, “Continuity and innovation in the Taliban’s state-building project: insights from four years of ruling Afghanistan.” *Conflict, Security & Development*, 25(6), 821-858, <https://www.tandfonline.com/doi/abs/10.1080/14678802.2025.2599657>.

Akhund.⁴ The Second Emirate has no Constitution.⁵ The cabinet constituted in September-October remains more or less unchanged and draws heavily on the structure in place during the Republic of President Daoud Khan (1973-1978), with the Office of the Amir al-Mu'min assuming the functions of the Presidency.⁶ Observers had noted that in the early months of the Taliban administration from August 2021 onwards, authority was held by senior leaders other than Hibatullah, such as the Eastern Pashtun Haqqani leaders Sirajuddin Haqqani and his uncles Hajji Ibrahim Omari Haqqani and Khalil Rahman Haqqani or the Southern Pashtun Popalzai leader Abdulghani Baradar - famous as the "Abdul" referred to by President Trump. Through the introduction of a parallel "Office of the Emirate" Hibatullah managed to oversee the activities of ministers in Kabul, dismissing those who showed insufficient enthusiasm for his projects. Elements of the predecessor Republic that did not conform to the Taliban vision were abolished, such as an elected legislature and Election Commission, the Prosecutor's office and the

⁴ All three are Southern Pashtuns who were close to Mullah Omar. See the MEI Taliban Leadership Tracker profile of "Mullah Mohammad Shirin Akhund (a.k.a. Abdul Ali Hanafi; Abdullah Hanafi)", <https://talibantracker.mei.edu/english/taliban/leadership-tracker/mullah-mohammad-shirin-akhund--a-k-a--abdul-ali-hanafi-abdullah-hanafi->.

⁵ The Ministry of Justice's website has added Afghanistan's 2004 Constitution formally in the list of "abolished constitutions" on its website between 8 July 2025 and 29 August 2025 as shown by a comparison of the current website <https://moj.gov.af/en/collection-nullified-constitutions-afghanistan->, accessed 16 June 2026, and the archived version in the Wayback Machine internet website <https://web.archive.org/web/20250608025043/https://moj.gov.af/en/collection-nullified-constitutions-afghanistan-0> and <https://web.archive.org/web/20250829163402/https://moj.gov.af/en/collection-nullified-constitutions-afghanistan-0>, accessed on 16 June 2026.

⁶ United Nations, "The situation in Afghanistan and its implications for international peace and security" (A/77/340-S/2022/692), 14. Sept. 2022, <https://docs.un.org/en/A/77/340>, accessed 16 June 2026 and United Nations, "The situation in Afghanistan and its implications for international peace and security" (A/77/636-S/2022/916), 7. Dec. 2023.

Ministry of Women's Affairs.⁷ The cabinet's composition⁸ changed marginally from being three deputies serving under Prime Minister Hassan, a Pashtun from Kandahar, reduced to two deputies (Southern Pashtun Abdulghani Baradar and Uzbek Abd al-Salam Hanafi) in 2025; all are occasionally called to Kandahar to meet directly with Amir Hibatullah on prolific issues and to bring dissenters in line.⁹

⁷ Rasheed Ludhianvi, translated by Yameema Mitha, *Obedience to the Amir: An Early Text on the Afghan Taliban Movement*, First Draft, 2015. This tracked by Ludhianvi was the only ideological text used by the Taliban themselves during the First Emirate to explain to their members or outsiders the aims of their movement. For an updated description of the ideological implementation of the same concept at Kabul University, see: Said Reza Kazemi: The Emergent Taleban-Defined University: Enforcing a top-down reorientation and unquestioning obedience under 'a war of thoughts,' *Afghanistan Analysts Network*, 2023, <https://www.afghanistan-analysts.org/en/reports/political-landscape/the-emergent-taleban-defined-university-enforcing-a-top-down-reorientation-and-unquestioning-obedience-under-a-war-of-thoughts/>

⁸ In addition to the Prime Minister and his two deputies, the cabinet comprises five security ministers (Interior, Defence, Intelligence, Propagation of Virtue and Prevention of Vice and Tribal and Border Affairs), three core administrators (Justice, Finance, Foreign Affairs), five social services (Health, Refugee Return, Martyrs and Disabled Affairs, Disaster Management, Labor and Social Affairs), three education (Education, Higher Education, Guidance (*irshad*), Hajj & Pious Foundations and Information & Culture) and ten for economic development (Industry and Commerce, Mines and Petroleum, Economy, Rural Development, Urban Development, Agriculture, Water and Energy, Public Works, Civil Aviation and Tourism, Communications and Information Technology), altogether 29 posts. The cabinet in Kabul is shadowed by the "Office of the Amir al-Mu'minin" in Kandahar, which has oversight departments for each cabinet position and thematic cross-cutting issues.

⁹ The first meeting in September 2022 was on the issue of girls' education, the second on the relationship with Pakistan in November 2023, the ban on women working for non-governmental aid agencies in December 2024, President Trump's request for Bagram Airbase in September 2025, security issues in June 2026 and full implementation of the Taliban dress requirements for women in 2026. Sources: "Taliban Cabinet Meeting in Kandahar Led by Group Leader, Reports Indicate," *Afghanistan International*, 21. Nov. 2023, <https://www.afintl.com/en/202311219034>, Siyar Sirat, "Taliban meeting in Kandahar extended amid dispute over NGO ban," *Amu TV*, 21. Dec. 2024, <https://amu.tv/145318/>, Siyar Sirat, "Taliban focus on madrassas in their fourth cabinet meeting in Kandahar," *Amu TV*, 14. Aug. 2025, <https://amu.tv/192444/>, "Secret Taliban Cabinet Meeting Held in Kandahar," *DID Press*, 12. June 2026, <https://en.didpress.com/32219/> See also: Bibi Amina Hakimi, "Islamic Emirate Leader Stresses Implementation of Sharia-Based System," *Tolo News*, 13. June 2026, <https://tolonews.com/afghanistan-199622>.

The third Deputy Prime Minister for Political Affairs, Mawlawi Kabir, was demoted to Minister for Refugee Return in January 2025. Mawlawi Abdul Kabir is from the Eastern Pashtun tribe of the Zadran and had been a regional commander for East Afghanistan. He served as deputy and acting prime minister in the 1996-2001 “First Emirate,” when the Taliban controlled Kabul. The position of “political deputy” held by Mawlawi Abdul Kabir had been introduced in October 2021 as an amendment to the original cabinet set-up of September 2021, he also briefly acted as Prime Minister between May and July 2023 before disappearing from the public for several months until December 2023. Kabir was a Zadran Pashtun born from a settler family in North Afghanistan and had maintained excellent contacts with Pakistan. His demotion strengthened the Southern Pashtuns from Kandahar and Helmand and curtailed Pakistani access to the Kabul-based cabinet, where the two remaining deputy prime ministers were the Uzbek Salam Hanafi and Abd al-Ghani Baradar, another Pashtun from Kandahar.

Further individuals of the 2021 cabinet were demoted over divergent views on policy on the legal framework and rights of women and girls, like the Minister of Education, Nurullah Munir. From 2001 to 2021 he had overseen the Taliban exile courts, working remotely from Pakistan and cooperating closely with the Amir, who then was teaching at a religious school in Quetta. Reason was his signature on an order signed by him in summer 2022 to open all schools, including also girls’ schools, which was circulated on social media. He was subsequently called to Kandahar and recanted having signed the order.¹⁰ In September 2022 he was removed from his position and later shifted to the Supreme Court.¹¹

¹⁰ “Afghanistan: Taliban’s backtrack on school re-opening for girls irreversibly impacts their future.” *Amnesty International*, 28. Mar. 2022, <https://www.amnesty.org/en/latest/news/2022/03/afghanistan-talibans-backtrack-on-school-re-opening-for-girls-irreversibly-impacts-their-future/> and Clayton Thomas, “Education for Afghan Girls Under the Taliban.” Congressional Research Service: *Status and Issues for Congress*, 6. Apr. 2022, https://www.congress.gov/crs_external_products/IN/PDF/IN11908/IN11908.2.pdf.

¹¹ “Taliban replaces Afghan acting education minister in reshuffle.” *Reuters*, 20. Sept. 2022, <https://www.reuters.com/world/asia-pacific/taliban-replaces-afghan-acting-education-minister-reshuffle-2022-09-20/>.

The Minister of Higher Education Abd al-Baqi Haqqani was appointed in September 2021. During the First Emirate he had served as provincial governor and deputy minister for Information and Culture.¹² From 2001-2021, he raised and handled funds for the Taliban, some originating from the narcotics business. In 2021, he stated that women students would continue to attend universities, but in separate classrooms.¹³ He then published in 2022 a two-tome treatise on Islamic System, in which he advised that the Emirate should give itself a constitution and hold elections. He also accepted an honorary doctorate from Nangarhar University, while the Kandahar-based clerics challenged the value of formal university degrees. In October 2022 he was demoted to Director General of the Higher Education Examination Board. His replacement as Minister for Higher Education was the former military commander from Kandahar and Governor of Nangarhar, Neda Muhammad Nadim, who clarified that there would be no female higher education and forbade further discussions about the topic.¹⁴ In addition to the emphasis on absolute obedience to Amir Hibatullah, the Taliban's claim to be a "most Islamic" government rests on the exclusion of women from the public sphere and higher education.¹⁵

The Minister for Information and Culture, Khairullah Khairkhwah, had held important positions in the First Emirate, spent 14 years in Guantanamo and

¹² United Nations, Security Council, Fifteenth Report of the Analytical Support and Sanctions Monitoring Team, S/2024/499, 25; see also United Nations Narrative Summary of Reasons for Listing, <https://main.un.org/securitycouncil/en/sanctions/1988/materials/summaries/individual/abdul-baqi-basir-awal-shah>.

¹³ "Taliban: Male and Female Students to Study in Separate Classrooms." *Tolo News*, 29. Aug. 2023, <https://web.archive.org/web/20210829200617/https://tolonews.com/afghanistan-174435>, accessed 16 June 2026.

¹⁴ "Neda Mohammad Nadim, "Taliban's minister behind education ban," *Amu TV*, 27. Aug. 2024, <https://amu.tv/119779/>.

¹⁵ John Butt, "A Taliban Theory of State: a review of the Chief Justice's book of jurisprudence," *Afghanistan Analysts Network*, August 2023, <https://www.afghanistan-analysts.org/en/wp-content/uploads/sites/2/2023/09/chief-justice-book-review-FINAL-.pdf>, argued that the religious jurisprudence of the Taliban aims to regulate "issues not included in jurisprudence" (page 42) and therefore is a political theory. He shows how Chief Justice Haqqani argues that while women should get educated – in religious matters at least – this should not constitute a pretext for them to leave their homes (page 34f).

then founded the Taliban Doha Office, where he remained until 2021 as a member of the Taliban negotiation team. He was demoted to Provincial Governor of the province of Wardak in September 2025 and replaced by Sher Muhammad Haqqani, who spent twenty years of exile in Pakistan in various administrative positions.¹⁶

Deputy Minister of Foreign Affairs Sher Muhammad Stanekzai had already served during the First Taliban Emirate. He had been a member of the Doha Office since its inception in 2012, heading it from 2015 onwards, and had continuously maintained a stance in support of equal rights for minorities like the Shia Hazara community and for women's education¹⁷ – in line with the commitments made by the Taliban in the Doha Agreement.¹⁸ He was forced to flee Afghanistan to the United Arab Emirates in January 2025 and remains in exile since then.¹⁹

In September 2025, the lingering debate about the corrosive influence of the internet escalated. Hibatullah in Kandahar made it clear that he wanted no longer internet. The Kabul-based cabinet argued that for the conduct of gov-

¹⁶ This province is also called “Maydan-Wardak” - I use the shortened name. Sheikh Sher Ahmad Haqqani served as Director for Promotion of Virtue and Eradication of Vice in Wardak province during the First Emirate. He subsequently held a number of posts in the Pakistan-based administration of the insurgency, and in 2021 was appointed as Head of Inspections at the Supreme Court, then Deputy Governor in his native province of Wardak, from May 2024 to February 2024 as Governor of Nuristan, and in the same position in Laghman from late February 2024 to September 2025. Source: “Taliban Leadership tracker,” *Middle East Institute*, <https://talibantracker.mei.edu/english/taliban/leadership-tracker/sheikh-sher-ahmad-haqqani--a-k-a--sher-ahmad-ammam-bashir-ahmad-> and Taliban-controlled Ministry website, <https://moic.gov.af/en/biography-minister>.

¹⁷ On 18 January 2025, at a madrasa graduation in Khost Province he appealed to the Taliban leadership to reassess their policy on girls' education and ensure universal access to education for both boys and girls, see United Nations, (A/79/797 | S/2025/109), docs/un.org/S/2025/109.

¹⁸ United Nations Security Council document S/2020/184, Annex B to United Nations Resolution 2513, 2020, <https://docs.un.org/en/S/RES/2513>, 2020.

¹⁹ “New Details Uncovered Regarding Abbas Stanekzai's Departure To United Arab Emirates.” *Afghanistan International*, 30. Jan. 2025, <https://www.afintl.com/en/202501309319>. United Nations, Sixteenth Report of the Monitoring Team to the 1988 Sanctions Committee (S/2025/796), 8. Dec. 2025, 8 docs.un.org/S/2025/796. He resides in Ajman in the United Arab Emirates as of May 2026.

ernment, collection of revenues and communication the internet was a requirement. The Minister for Communications and Information Technology Hamdullah Nomani, an ethnic Baluch from the South introduced some filters and limited internet access only in Kandahar. The powerful commander from Kandahar and close confidant of Hibatullah, Governor of Balkh Province, Yusuf Wafa felt that this was not sufficient obedience to the Amir al-Mu'minin, commandeered an excavator and dug up the main fibreoptics cable providing internet to Afghanistan which entered the country from Uzbekistan near Mazar-i Sharif. He afterwards sent a message to Amir Hibatullah that he would have to choose between his loyalty or the internet.²⁰ Hibatullah subsequently ordered a country-wide shutdown of the internet on 15 September 2025, effectively shutting off the country from the outside world by 30 September.²¹ The ban was reversed only on 1 October 2025 after all cabinet members pleaded for the continuation of internet access, which marked the only time that the cabinet's decision carried the day against Hibatullah's word.²² Still, Minister Nomani was demoted in May 2026 to serve as Mayor of Herat.

²⁰ Nima, "Internet Cut Amid Taliban Power Struggle: Hibatullah Bows to His Own Shadow," *Hasbte Sobh*, 17. Sept. 2025, <https://8am.media/eng/internet-cut-amid-taliban-power-struggle-hibatullah-bows-to-his-own-shadow/> following this act, provinces of Badakhshan, Baghlan, Kunduz, Nangarhar and Takhar also interrupted access to fiber-optics internet citing concerns over the spread of vice and immorality.

²¹ "Taliban internet blackout leaves Afghans in limbo while needs surge" *UN News* 30 September 2025, <https://news.un.org/en/story/2025/09/1166002>.

²² "Rift at top of the Taliban: BBC reveals clash of wills behind internet shutdown", *BBC* 15 January 2026, <https://www.bbc.com/news/articles/cg7vdpy112vo>.

International pressure centres on the cabinet in Kabul with diplomatic engagement²³ being preferred to sanctions.²⁴ Decision-making of the Taliban is monopolized by Hibatullah and his circle in Kandahar.²⁵ Any senior Taliban leader seen as insufficiently obedient risks demotion or expulsion.²⁶ An ob-

²³ The United Nations's roadmap was drawn by Turkish veteran diplomat Feridun Sinirlioğlu who spoke of the take-over by the Taliban as a “political transition” and advised the provision of incentives and engagement in order to “re-integrate Afghanistan” into the international community. United Nations, *Letter*, 8. Nov. 2023 from the Secretary-General addressed to the President of the Security Council, https://unama.unmissions.org/sites/default/files/2023_11_sg_special_assessment_report.pdf. The Security Council in resolution 2721 in December 2023 took note of the report but did not change the mandate of the United Nations Assistance Mission in Afghanistan that was extended unchanged from the 2022 mandate in March 2024 by resolution 2727, docs.un.org/S/RES/2727, 2024.

²⁴ Sixteen of the 22 cabinet members are sanctioned by the United Nations, two additional ministers are sanctioned by the European Union, the United Kingdom and Australia, and another forty Taliban occupying senior positions are sanctioned by the United Nations. The United Nations sanctions committee established pursuant to resolution 1988 (2011) has granted numerous travel ban exemptions to the Taliban. From April 2019, it had granted an exemption for approximately a dozen Taliban members to travel worldwide for negotiations, which was continuously renewed until June 2022. In August 2022, this standing travel ban exemption lapsed, and since then individual request must be submitted by the inviting Member States for each trip. The United States expressed their intent to veto travel ban exemption requests in early 2026 as long as the Taliban continued to unjustly detain American nationals. An updated overview of current granted travel ban exemptions is maintained on the committee's website, which as of June 2026 shows no exemptions,

<https://main.un.org/securitycouncil/en/sanctions/1988/exemptions/travel-exemptions-in-effect>. Another website, maintained by the George W. Bush Presidential Center, provides an overview of where sanctioned Taliban travelled to, “Taliban Travel Tracker.” *George W. Bush Presidential Center*, <https://www.bushcenter.org/publications/taliban-travel-tracker>.

²⁵ Last intelligence chief of the Republic, Ahmad Ziya Saraj in an interview with Anisa Shahid: *Akbarin ra'is-i amniyat-i milli-yi jamburiyat ba'ad az sukut-i tulani* (The last Director of National Security of the Republic [speaks] after a long silence). *GNR Info*, 17. Jan. 2025, <https://www.youtube.com/watch?v=hn8enh8Je8M>, min. 18-20 stresses that the Taliban leadership is the same as during the First Emirate and want to implement the same goals and identifies about 14 central decision makers with access to Hibatullah.

²⁶ An additional argument is brought up that “compromise would catalyse a collective crisis of faith their movement is unprepared for” by Haroun Rahimi & Andrew H. Watkins, “Taliban Rule at 2.5 Years.” *CTC: Sentinel*, 17 (1), 2024, 14.

server remarked on the fate of dissenting Taliban, that Amir Hibatullah and his circle “do not kill the message but the messenger.”

As during the First Emirate, the centrepiece of Taliban ideology is obedience to the Amir.²⁷ The cabinet in Kabul runs the government, but all substantive decision- and law-making is handled by the Office of the “Amir al-Mu’minin” in Kandahar. In the absence of a constitution, the clearest articulation of the Taliban’s “Second Emirate” is found in the Supreme Judge Abd al-Hakim Haqqani’s book “The Islamic Emirate and its System” finalized during the Doha talks in 2020-21 and published in 2022 in Arabic.²⁸ In 2026 an abridged and updated version of Rashid Ludhianvi’s “Obedience to the Amir” was distributed widely among Taliban.²⁹

The inherited modernized state structure is used as a tool to further the creation of an ideal society with four different classes: an elite of learned Islamic scholars on top, followed by the nobility, middle class and the poor. The January 2026 penal procedure law specifies that punishments respect the dif-

²⁷ Abd al-Hakim Haqqani, *al-Imara al-Islamiya wa’l-Nizamuha* (The Islamic Emirate and its System), first edition Kabul Ramadan 1443 (started 20 August 2021, in circulation only in 2022), 141-145. He states clearly in the section on “Obligations of the subjects (*wajibat al-ra’aya*)” that even if a ruler “is oppressing his subjects and depriving them of their rights, they should be patient and only condemn him inwardly.” He styles himself as Shaykh Abd al-Hakim Haqqani son of the Shaykh al-Ulama and great Specialist in Hadith-Science Khudaydad who also was known as “Hajji Mulla Sahib,” the son of Sher Muhammad, son of Muhammad Jan, son of Sa’dallah Khan, son of Sayyid Muhammad Khan and styles himself also as the Afghan graduate of the Haqqania Madrasa who is from Kandahar, Band-i Timur area, and belongs “to the famous tribe Ishaqzay.”

²⁸ An unofficial, but apparently Taliban endorsed, English translation: “The Islamic Emirate and its System” 2026, online link: <https://limewire.com/d/rcc4h#w96n1IMVNG>. The Taliban embedding themselves in global jihad provided a “legitimising rhetoric ... and an arsenal of technological innovation” as observed by Alia Brahimi, “The Taliban’s Evolving Ideology,” *LSE Global Governance* (Working Paper), February, 2010, https://researchonline.lse.ac.uk/id/eprint/29970/1/WP022010_Brahimi.pdf.

²⁹ The tract was published by the Second Emirate’s Dar al-Ifta headed by Abd al-Ra’uf Itmi’nan without any attribution to a single author and declares Hibtaullah the voice of God. Kayumars Samadi, “*Asarat-i ita’at dar istibkam-i nazm-i shar’i kitabi ki Taliban barayi tabkim-i rezhim-ishan navishtant*” (Effectiveness of Obedience in Strengthening the Sharia System – the book which the Taliban wrote to stabilize their regime), *Hashte Sobh*, 26 May 2026, <https://8am.media/fa/the-effects-of-obedience-in-strengthening-the-sharia-system-a-book-written-by-the-taliban-to-strengthen-their-regime/>.

ferences between the classes: a learned scholar has to be simply informed that he has committed a crime, a noble is to be admonished, full punishment for the middle class can be avoided by the payment of a fine, but for the poor, corporal punishment is the norm. The same publication also makes provisions for slaves.³⁰ Torture can be legally ordered by a court.³¹ A law on public morality has been enacted in increasingly stringent manner and banishes women and elder girls to their homes.³² A revised law on divorce further cements child marriages³³ and an expansion of the religious school

³⁰ Taliban Ministry of Justice: *Usulnama-yi jazayi-yi mahakem* [Criminal Procedure Code]. *Official Gazette* 1486, 25. Ramadan 1447 [14. Mar. 2026], <http://laws.moj.gov.af/ShowLawPersian.aspx>. The law was signed by Amir Hibatullah on 15 Rajab 1447 [4 January 2026].

³¹ AAN Team, “Decrees, orders and Instructions of Taleban supreme leader Mullah Hibatullah Akhundzada,” *Afghanistan Analysts Network*, July 15, 2023, <https://www.afghanistan-analysts.org/en/resources/taleban-and-related-documents/decrees-orders-and-instructions-of-taleban-supreme-leader-mullah-hibatullah-akhundzada/>, provides translations of official decrees, clearest mention that torture can be authorized by a court is contained in Decree Number (29), 12 Sha’ban 1443 (equivalent to 15 March 2022). The repeated insistence in this collection (four decrees between 2019 and 2022) that torture is a privilege of the court lends credit to the suspicion that in practice, torture is used without court approval.

³² Taliban Ministry of Justice: *Qanun-i amr bi ‘l-ma’ruf wa nahi an al-munkar* [Law for the promotion of virtue and the eradication of vice]. *Official Gazette* 1452, 25. Muharram 1446 [31. July 2024], <http://laws.moj.gov.af/ShowLawPersian.aspx>. The law was signed by Amir Hibatullah on 3 Muharram 1446 [9 July 2024]. For the implementation see: Kate Clark: Law, Control, Fear – and some Defiance: Citizens and enforcers talk about the ‘promotion of virtue and prevention of vice’. *Afghanistan Analysts’ Network*, 21. Dec. 2025, revised 9. Jan. 2026, <https://www.afghanistan-analysts.org/en/wp-content/uploads/sites/2/2025/12/virtue-and-vice-FINAL-rev.pdf>.

³³ Taliban Ministry of Justice: *Usulnama-yi tafriq-i zawjiyin* [Code for Judicial Separation of Spouses], *Official Gazette* 1489, 14. Shawwal 1447 [2 Apr. 2026], <http://laws.moj.gov.af/ShowLawPersian.aspx>. The law was signed by Amir Hibatullah on 4 Sha’ban 1447, 23 January 2026. Comment collected by Ruchi Kumar: A new Taliban law opens the door to child marriage even further. *National Public Radio*, 28. May 2026, <https://www.npr.org/2026/05/22/nx-s1-5831001/child-marriage-afghanistan-taliban-law>.

(*madrasa*) system entrenches obedience to the Amir and increases ideological radicalisation and social control, with over 3.6 million students enrolled in 2025.³⁴

During the insurgency period from 2006 to 2021, the Taliban “shadow state” provided limited services centred around “law and order”³⁵ to the rural population under its control but was flexible enough to accommodate local wishes for female health and education. This requirement to “win hearts and minds” was rendered redundant by the total victory in 2021.

Through the modernized state revenue collection mechanisms inherited from the Republic, the Taliban manage to raise approximately \$4 billion annually. Social welfare and aid systems continue to be financed and provided by international aid agencies, with the United States contributing \$3.8 billion, thereby removing the need for the Taliban to spend on it.³⁶ The Taliban’s

³⁴ “Taliban Madrasas - Ideological Consolidation, Gender Persecution and Afghanistan’s Future Stability.” *Hamrah Network*, June 2026, <https://hamrahnetwork.org/wp-content/uploads/2026/06/Taliban-Madrasa-Report.pdf>. On Gender Persecution see also International Criminal Court “Statement of the ICC Office of the Prosecutor on the issuance of arrest warrants in the Situation in Afghanistan.” *The Hague*, 8. July 2025, <https://www.icc-cpi.int/news/statement-icc-office-prosecutor-issuance-arrest-warrants-situation-afghanistan>.

³⁵ Adam Baczkó, “La guerre par le droit - Les tribunaux Taliban en Afghanistan.”, Paris: CNRS, 2021, 321ff. points to the rudimentary but predictable application of justice by Taliban courts. Similarly: Schetter, Conrad/Mielke, Katja, *Die Taliban. Geschichte, Politik, Ideologie*, C. H. Beck, 2022, page 72ff stress the abandonment of the rural population by the governance system of the Islamic Republic of Afghanistan.

³⁶ Clayton Thomas, “Afghanistan: Background and U.S. Policy in Brief,” *Congressional Research Service*, R45122, March 10, 2026, 7, <https://www.congress.gov/crs-product/R45122?hl=afghanistan&s=3&r=22#fn2>.

Second Emirate provides some charity aid, targeting orphans and widows of fighters. But half of the revenue raised is spent on the security sector.³⁷

Failure to reform the Security Sector

The security sector has the attention of the Taliban leadership, and despite the war ending with the capture of Panjsher in September 2021, spending in the security sector dominated and increased the budget.³⁸ The top leadership pride themselves of their military credentials and like during the First Emirate of the 1990s, shifts seamlessly between civilian and military positions. The most recent examples are the exchange in positions between First Deputy Minister of Defence Fazel Mazlum with Hamidullah, the Minister of Civilian Aviation and Tourism, or the promotion of Nooruddin, Commander of the 1st Infantry Brigade of the 209 Al-Fath Army Corps to Deputy Minister for Finance and Administration in the Ministry of Agriculture, Irrigation

³⁷ “Afghanistan Economic Monitor.” *The World Bank*, Nov. 2025, <https://thedocs.worldbank.org/en/doc/d5a7b74af9cdc10bb067cbbabfb90ae5-0310022025/original/Afghanistan-Economic-Monitor-November-2025.pdf> for 2024-25 budget notes 48.5% allocated to the security sector. “Afghanistan Economic Monitor” *The World Bank*, Mar. 2026, 8, <https://thedocs.worldbank.org/en/doc/0e8fcc8d331f2b21790da93ea0eacfc1-0310012026/original/Afghanistan-Economic-Monitor-March-2026.pdf> notes 48.2% going to the security sector. The World Bank does not count the Ministry of Promotion of Virtue and Eradication of Vice under security expenses but follows the Taliban categorization as “education.” Given the rather modest size of the budget and small size of the Ministry founded only in 2021, this does appear not to matter much. In 2022, the Ministry for Promoting Virtue and Preventing Vice had a budget of 245 million Afs (\$2.9 million), 0.5 per cent of total budget. See Kate Clark and Roxanna Shapour, “What do the Taleban spend Afghanistan’s money on? Government expenditure under the Islamic Emirate,” *Afghanistan Analysts Network*, March, 2023, <https://www.afghanistan-analysts.org/en/wp-content/uploads/sites/2/2023/04/Revised-Taleban-expenditure-202304-FINAL.pdf>.

³⁸ While in 2021 the interim budget had 17-18% for each the police and army, and 7% to the intelligence service, the 2022-23 budget saw an increase to of 2-3% each. Salma Alokozai and Khalid Payenda, “Analyzing Taliban’s Budget Expenditures and Revenues: Understanding the Regime’s Policies and Priorities.” University of Edinburgh: PeaceRep: The Peace and Conflict Resolution Evidence Platform, June 2023, https://peacerep.org/wp-content/uploads/2023/05/PeaceRep-Afghanistan-Research-Network-Reflection_04.pdf. In 2026, estimates by observers point to a relative increase in spending on the security sector, up from 46% in 2025 to approximately 55% of the budget.

and Livestock. Obedience to the Amir al-Mu'minin takes priority over professionalism.

Rather than a military victory, the fall of the Islamic Republic of Afghanistan in 2021 played out mostly as a shift of allegiance of formal and informal forces from the Republic to the Second Emirate.³⁹ The Taliban mostly won through an information operations campaign, based on their “superiority in communicating with the Afghan people”⁴⁰ and the collapse of their adversary due to long-standing structural weaknesses in logistics, combat support and

³⁹ United Nations, Monitoring Team's Thirteenth Report to the 1988 Sanctions Committee, 26. May 2022, 5f.doc.un.org/S/2022/419. The report highlights that when the last international troops left Afghanistan in May 2021, the Taliban held only three district centres and no provincial capital. By 14 July, 184 district centres and 12 international border crossings had fallen to the Taliban with remarkably little resistance, as did most provincial capitals until 15 August. For a discussion of the reasons for the shift in the Afghan population's views, see Jonathan Lee, *Afghanistan a history from 1260 to the present*, 2nd edition, Reaktion 2022, 698-713, who highlights the population's exhaustion with a rigged electoral process and the violence in the countryside and the disengagement in haste by the newly elected President of the United States, Joe Biden.

⁴⁰ United States Army, “Modern War in an Ancient Land: The United States Army in Afghanistan 2001–2014.” *CMH Pub 59-1-1 2*, 2021, 509, <https://history.army.mil/Publications/Publications-Catalog/Modern-War-in-an-Ancient-Land/>.

leadership.⁴¹ In the aftermath, the Taliban were proved unable to transcend structures built on loyalty towards professionalism.⁴²

Starting late summer 2021, the Second Emirate's security forces built on the existing "holding force",⁴³ which comprised about 90,000 Taliban and allied fighters. In an early agreement, equal budgetary portions were given to the army under Minister of Defense Mullah Yaqub, and the police under Minister of Interior Siraj Haqqani, with a vision to expand this into a global workforce of approximately 400,000 in the security sector.⁴⁴ The political aspect of this division placed therefore equal resources in the hands of the heir to Mullah Omar, representing Southern Pashtuns and Nabi Muhammadi's Harakat network, and the heir to Jalaluddin Haqqani, representing Eastern Pashtuns and Yunus Khalis' Hezb-i Islami network. Smaller networks were provided budget allocations through smaller commands within each of the

⁴¹ In short, the Afghans security forces relied for key tasks on international support. Jonathan Schroden, "Lessons from the Collapse of Afghanistan's Security Forces." *CTC Sentinel*, 14 (8), Oct.2021, <https://ctc.westpoint.edu/wp-content/uploads/2021/10/CTC-SENTINEL-082021.pdf>. The political system's over-centralization is also assessed as a decisive factor. See: Jennifer Brick Murtazashvili, "The Collapse of Afghanistan." *Journal of Democracy*, 33 (1), Jan. 2022, 40-54. Former Intelligence Service Chief General Zia in an interview points to all decisions centralized in the office of the Presidency. "Raz-ba-yi nagufta-yi suqut-i nizām-i jamburiyat dar Afghanistan - Ahmad Ziya Saraj - by ibarat-i digar [Untold secrets of the Republic's fall in Afghanistan – Zia Saraj – In another way]." *BBC*, 22. June 2022, <https://www.youtube.com/watch?v=0A1sLBNlIXo> min. 16-20 citing a meeting around 10 August between President Ghani, National Security Advisor Mohib, Minister of Defence General Bismillah Muhammadi and Mr. Saraj in which the President claimed that resistance was no longer possible.

⁴² Mike Martin, *An intimate war: An Oral History of the Helmand Conflict*, London e.a.: C. Hurts & Co., 2014; Carter Malkasian, *The American War in Afghanistan*, New York, 2021; online edn, Oxford Academic, 22 July 2021.

⁴³ The "holding force" would remain in permanence in Afghanistan, deny access to Government forces and besiege Government garrisons and also no longer spend the winter in Pakistan. Jonathan Schroden. "Afghanistan's Security Forces Versus the Taliban: A Net Assessment." *CTC Sentinel*, 20-29, Jan. 2021, <https://ctc.westpoint.edu/afghanistans-security-forces-versus-the-taliban-a-net-assessment/>, 24. Some estimates in 2021 reached even 100,000. United Nations, Security Council, "Twelfth Report of the Analytical Support and Sanctions Monitoring Team", S/2021/486, <https://docs.un.org/S/2024/499>, 10.

⁴⁴ Conversations with a range of Afghans and foreign diplomats between October 2021 and August 2022.

two ministries, or even in civilian ministries. By late 2025, total personnel in the security sector was estimated at 380,000-450,000, with upwards of 168,000 in the army, at least 210,000 in the police, at least 20,000 in the intelligence service, with the at least 3,500 employees of the newly created Ministry for the Promotion of Virtue and Eradication of Vice also carrying out police and surveillance functions.⁴⁵

But the Taliban management of these forces prioritized bonds of loyalty with their leadership and did not lead to the creation of a structured law enforcement, defence or security service.

The violence potential of the thousands of young Taliban fighters was directed into suppression of critics from within the Taliban.⁴⁶ After an effort in late 2021 and early 2022 to reform the ranks, Chief of Staff Mullah Fazel replaced the Inspector General as the Head of a “Reform Commission” in

⁴⁵ Taliban Chief of Army Staff Fasihuddin Fitrat stated that the Ministry of Defence maintained a force of 150,000 personnel, see: “Bid to Recover Afghanistan’s Aircraft Has Failed, Says Taliban Army Chief,” *Afghanistan International*, July 22, 2025, <https://www.afintl.com/en/202507223962>; Giustozzi, 2026, noted the transfer of security functions from the police and the dissolved Attorney General’s Office to the General Directorate of Intelligence. Since 2021 the Taliban have not released detailed budget figures; see Antonio Giustozzi, “From Insurgency to Government,” *Afghanistan Analysts Network*, January, 2026, <https://www.afghanistan-analysts.org/en/themed-reports/political-landscape-themed-reports/from-insurgency-to-government-how-the-islamic-emirate-polices-afghanistan>.

⁴⁶ Dissident commanders from ethnic minorities who were disciplined with the use of military force include Uzbek commander in spring 2022 in North Afghanistan and Hazara commander Mahdi in the summer in Central Afghanistan. A similar conflict with Tajik commander Jum’a Fateh in Badakhshan has escalated through June 2026 and has led by late June to his dismissal from his public office as Deputy Governor of Southern Zabul Province, but this demotion was met with a declaration of obedience on his part. On 1 July, Taliban reportedly moved a large number of military personnel to Badakhshan and replaced the commanders of all military units in the province.

2022.⁴⁷ The Inspector-General continued with a more limited mandate and stated when touring South Afghanistan in August 2022 that the army had in fact 150,000 active personnel.⁴⁸ In late March 2024, Taliban Minister of Defence Mullah Yaqub issued a letter stating that no one would have the right to interfere with the Commission, indicating continued interference. During late 2021 the Taliban centralized control over weapons, ammunition and advanced weapons systems in Kabul, worth approximately \$8 billion.⁴⁹ By 2025

⁴⁷ The Head of the “Purging Commission” (*Kamisiyun-i tashfiya*) was Inspector General of the Ministry of Defense Mufti Latifullah Hakimi. He had been a Taliban official during the First Emirate and later a spokesperson 2004-05. He was captured in Pakistan and extradited to Afghanistan in 2006. Abdul Hai Mutma’in: *Taliban A Critical History from Within*, translated by lex Strick van Linschoten, Saba Imtiaz, and Felix Kuehn, Berlin 2019, page 237. After his release from Afghan captivity, he became a central bureaucrat in the Cultural Commission. United Nations, “Monitoring Team’s First Report” (S/2012/683), 5. Sept. 2012, 25, docs.un.org/S/2012/683. Hakimi tried between December 2021 and May 2022 to consolidate payroll and actual strength of the units allocated to various commander. He also opposed underage recruitment, criminals and the “recycling” of former ISKP fighters. In February 2022, he claimed to have expelled nearly 4,500 Taliban fighters. “4350 individuals expelled from Islamic Emirate ranks.” *Salam Watandar*, 21. Feb. 2022, <https://swn.af/en/2022/02/4350-individuals-expelled-from-islamic-emirate-ranks/>.

⁴⁸ The visit took place on 25 August 2022 in parallel of a visit by Hajji Mali Khan Sadiq, a senior member of the Haqqani Network and serving as the Deputy Chief of Staff of the Ministry of Defence to the North on 23 August 2022.

⁴⁹ Tanya Mehra, Méryl Demuynck, and Matthew Wentworth, “Weapons in Afghanistan: The Taliban’s Spoils of War.” *International Centre for Counter-Terrorism*. Policy Brief, Feb. 2022, 9, <https://icct.nl/sites/default/files/2022-12/The-Spoils-of-War-final-1.pdf>, predicted that “more equipment may continue to be smuggled across Afghan porous borders.” United States Special Inspector General for Afghanistan Reconstruction (SIGAR), *U.S.-Provided Funds and Equipment to Afghanistan: An Assessment of Taliban Access to Assets Remaining in Country When the Afghan Government Collapsed*, <https://www.govinfo.gov/content/pkg/GOVPUB-S-PURL-gpo220255/pdf/GOVPUB-S-PURL-gpo220255.pdf>, assessed the value of military equipment provided by the United States to Afghanistan at \$7.1 billion. United Nations, fourteenth report of the Monitoring Team to the 1988 Sanctions Committee (S/2023/370), 9 June 2023, docs.un.org/S/2023/370, mentioned 350,000 automatic weapons, 70,000 armoured vehicles, 20 assault aircraft, 4 transport aircraft and more than 100 helicopters, collectively valued at \$8.5 billion.

sources within the Taliban admitted that approximately half of the weapons were no longer under their control.⁵⁰

While airframes⁵¹ remained mostly in Afghanistan under Ministry of Defense control, the heavy weapon cantonment under a single authority in Kabul was negatively impacted by the creation of a “Praetorian Guard” unit in Kandahar in 2024. The *Amir-ul-Momineen’s Khas Zwak* (Amir’s Special Force) commandeered the best weapons and vehicles, and also all suicide attackers. The unit is commanded by Helmand Pashtun commander Abdul Ahad Talib⁵² directly under Amir Hibatullah, who also serves as Police Chief for Kandahar Province. The “Amir’s Special Force” was supposed to be financed through a 20% cut in expenditure in other parts of the Ministry of Defence.⁵³

Discipline in all armed forces and police units is lax, with many Taliban not adapting to regular work hours. In practice, most army units appear to observers to be nominal headquarters units with a skeleton staff in place. A leaked personnel chart in early 2025 shows that among the Ministry of Defense’s nearly 170,000 personnel, over 101,000 are appointed as better remu-

⁵⁰ Yasin Rasouli & Zia Shahreyar, “US weapons left in Afghanistan sold to militant groups, sources tell BBC,” *BBC*, April 17, 2025, <https://www.bbc.com/news/articles/cr78nkg548lo> and Rick Noack, Alex Horton, Haq Nawaz Khan and Shaiq Hussain, “U.S. weapons from Afghan war give Pakistani militants a deadly advantage,” *Washington Post*, April 14, 2026, <https://www.washingtonpost.com/world/2025/04/14/afghanistan-war-weapons-pakistan-taliban-militants/> Umair Jamal: US Weapons Left Behind in Afghanistan Are Fueling Militancy in Pakistan. *The Diplomat*, 15. Dec. 2025, <https://thediplomat.com/2025/12/us-weapons-left-behind-in-afghanistan-are-fueling-militancy-in-pakistan/> quotes a Taliban official that about half of the stockpile was unaccounted for. Based on information provided by intelligence services of United Nations Member States, United Nations, Sixteenth Report (S/2025/796), page 19 arrives at the same conclusion. In private conversation, the author has heard of formerly Taliban-owned weapons turning up in large quantities as far away as Brazil.

⁵¹ 64 functioning airframes (helicopters and fixed wing) see: “Afghan Green Trend”, *Twitter/X post*, 8. Apr. 2024, <https://x.com/AGTAfghanistan/status/1777246645505135080>.

⁵² United Nations, Fifteenth Report (S/2024/499), 10f. “Mawlawi Abdul Ahad Talib [a.k.a. Mawlawi Talib]. Middle East Institute: Taliban Leadership Tracker, <https://talibantracker.mei.edu/english/taliban/leadership-tracker/mawlawi-abdul-ahad-talib--a-k-a--mawlawi-talib->

⁵³ United Nations, Sixteenth Report (S/2025/796), page 10 cites the decree by Hibatullah dated 13 April 2025.

nerated officers, compared to the remainder classified as soldiers.⁵⁴ There is also an unbroken trend to create ad hoc new units directly under Amir Hibatullah, with higher pay and benefits: in response to border clashes with Pakistan, the creation of an 8,000-strong force, the so-called “Hibati Force” was announced.⁵⁵ In short, the Taliban’s strong vertical cohesion and loyalties which enabled their resilience work against the creation of an accountable military structure.⁵⁶

Under the Emirate, the police largely retained the Ministry of Interior structure inherited from the Republic.⁵⁷ Although Sirajuddin Haqqani remains as minister, appointment of Kandahar-aligned officials has constrained his influence over the ministry.⁵⁸ The gendarmerie and several specialized units, including the Major Crimes Task Force, were dissolved, while local administration responsibilities were reintegrated into the ministry.⁵⁹ Since September 2021, policing in rural areas has been carried out mainly by local Taliban forces that took control of police headquarters and focused primarily on maintaining public order. However, many local Taliban members remained

⁵⁴ The overview shows 68,508 soldiers, 62,000 non-commissioned officers and 38,000 officers, including over 240 General Officers and 1,181 colonels. See: “Afghanistan Green Trend.” *Twitter/X*, 15. Feb. 2025, <https://x.com/AGTAfghanistan/status/1890731350384333185>.

⁵⁵ “Taliban Leader Forms 8,000-Strong Unit To Secure Pakistan Border.” *Afghanistan International*, 19. June 2026, <https://www.afintl.com/en/202606193047>.

⁵⁶ Theo Farrell, “Unbeatable: Social Resources, Military Adaptation, and the Afghan Taliban.” *Texas National Security Review*, 1 (3), May 2018, <https://doi.org/10.15781/T22B8VW1N>, pages 7, 10 and 18 stresses the strong “vertical ties with rural communities.”

⁵⁷ Antonio Giustozzi, “From Insurgency to Government: How the Islamic Emirate polices Afghanistan,” *Afghanistan Analysts Network*, Jan. 18, 2026, 7f., <https://www.afghanistan-analysts.org/en/wp-content/uploads/sites/2/2026/01/Taliban-Policing-FINAL.pdf>.

⁵⁸ Profiles of top 96 leaders in the Ministry of Interior were shared online showing the Helmand commander Dawud Muzammil as deputy Minister and key counterweight - see: “Afghan Green Trend.” *Twitter/X post*, 7. Apr. 2024, <https://x.com/AGTAfghanistan/status/1777246645505135080>. He was assassinated in a ISKP suicide bombing and was replaced by GDI Director General Abdul Haq Waseeq’s close confidant Qari Najib who hails from Ghazni.

⁵⁹ Under the Islamic Republic, the Independent Directorate for Local Governance (IDLG) was created instead of the previous Deputy Minister for Local Administration. Orzala Nemat & Antonio Giustozzi, Local “Governance under Taliban Rule 2021-2023.” *European Commission* 2023, 13, <https://centralasiaprogram.org/wp-content/uploads/2024/11/updated-local-governance.-1.pdf>.

outside the formal police structure, avoiding uniforms and regular working hours while continuing to operate from their village.

The Ministry for Interior has a personnel strength of around 172,000 as of January 2026. Minister of Interior Sirajuddin Haqqani had integrated his personal special forces, the “Badri 313” Force into this organisational set-up with 50,000 budgeted posts. As noted by observers in military units, actual police strength appears to be far lower. Most districts count between 50-100 policemen, with large districts reaching up to 200. Most provincial capitals appear to have 300-600 men, with Kabul being an exception with 5-7,000.⁶⁰ Most of the policing appears to consist of manning mobile posts, checking in daily with village headmen and the heads of Taliban militias who are based in all villages, on who the police appear to rely most in order to manage in dispute resolution or pursuit of criminals.⁶¹ Policemen distrust professional training, the concept of a Police Academy remains contested⁶² and torture is rampant across all detention facilities.⁶³ Any investigative activity is now held by the General Directorate of Intelligence, including investigation in any criminal activity.

Investigative activity (including countering narcotics trafficking and terrorism) is in the hand of the Intelligence Service GDI, which has between 20-40,000 employees. In rural districts, less than a dozen employees are assigned to an average District Centre, which means that also in the GDI, total present strength is likely to be much lower than the budgeted 20-40,000. As during the Republic, GDI also pays and equips close protection officers for officials, which might explain the vast discrepancy between estimates of GDI personnel serving in the agency and the claimed payroll.⁶⁴ GDI officials on the district level tend also to be drawn from local Taliban, with only district com-

⁶⁰ Giustozzi “From Insurgency to Government,” 13.

⁶¹ Giustozzi “From Insurgency to Government,” 16ff.

⁶² Giustozzi “From Insurgency to Government,” 18f.

⁶³ World Organization against Torture (OMCT): Global Torture Index 2026: Afghanistan. 25. June 2026, <https://www.omct.org/en/global-torture-index?country=afghanistan> assessed the risk of torture a “very high”.

⁶⁴ Calculating 400 rural districts with 12 GDI personnel in each would suggest a field strength of 4,800. A structure of the GDI leaked in social media shows approximately 30 central directorates, which likely are staffed with a hundred agents each, bringing up the total to less than 10,000 actual strength.

manders hailing from outside. The focus of GDI activities appears to be identifying and eliminating former security officials of the Islamic Republic, with over 250 extrajudicial executions documented so far.⁶⁵ In addition to torture, the GDI facilities also appear to be the places where systematic rape of female suspected opponents occurs.⁶⁶ A leaked document I received in mid-2024 from a central GDI office purports to be an Afghanistan-wide target list of “partisans of discord and corruption” and lists a total of 590 wanted individuals, who mostly appear to be former security officials, politicians or human rights activists. The highest number of names is recorded for Laghman Province, followed by Panjsher and Parwan. Another watchlist obtained around the same time lists 1,066 names of wanted ISKP members, with most of them in Kunar Province, followed by Nangarhar and Laghman.⁶⁷

The Taliban justice sector is a direct continuation of their centrally led “war by justice” throughout the insurgency, e.g. weaponization of the courts in

⁶⁵ Secretary-General’s Report on the Situation in Afghanistan (A/80/745-S/2026/431), page 3 and 7. Taking together UNAMA’s documented 266 extrajudicial killings since September 2021. In detail: 50 (A/76/667 - S/2022/64), 40 (A/76/862 - S/2022/485), 46 (A/77/340 - S/2022/692), 9 (A/77/636 - S/2022/916), 9 (A/77/772 - S/2023/151) 10 (A/77/914 - S/2023/453), 12 – summing up at least 218 since 15 August 2021 and 30 June 2023 (A/78/361 S/2023/678). Since 1 July 2023 a total of is aggregated based on the following reports by the United Nations Secretary General: during the remainder of 2023: 10 (A/78/628 - S/2023/941). In 2024: 14, resulting from adding 2 (A/78/789 S/2024/196), 3 (A/78/914 - S/2024/469), 4 (A/79/341 - S/2024/664), 5 (A/79/675 S/2024/876). In 2025: 17 resulting from adding 1 (A/79/797 - S/2025/109) 4 (A/79/947 S/2025/372), 5 (A/80/366 - S/2025/554), 6 (A/80/556 - S/2025/789) and 17 until May 2026: 12 (A/80/658 - S/2026/99), 5 (A/80/745 - S/2026/431). Additional killings have been documented by journalists, for example this research documented 110 extrajudicial killings (more than twice times the numbers UN) since 2023. See: Fahim Abed et al.: “Hunted by the Taliban.” *Lighthouse Report*, 15. Oct. 2025, <https://www.lighthousereports.com/investigation/hunted-by-the-taliban/>.

⁶⁶ Afghanistan International Research Unit, “‘You Have Polluted Society’: How The Taliban Rapes And Terrorises Women In Custody.” *Afghanistan International*, 13. Feb. 2026, https://content.afintl.com/en_taliban_assaults/index.html?_gl=1*v1mpb7*_ga*MTg2MjYwMzYyNi4xNzA4NzE2ODkw; date of posting accessed via linked website, https://www.afintl.com/202502131365.

⁶⁷ Obtained in August 2024 through a former intelligence official of the Islamic Republic of Afghanistan.

grassroots struggle against competitors.⁶⁸ Taliban courts, led only by a single judge and operating without a prosecutor, became the Afghan judiciary structure from December 2021 onwards.⁶⁹ Judge appointments reflect loyalty with the leadership and Taliban are only accountable to so-called “military courts” under a separate hierarchy. Detainees have limited access to legal counsel, defence lawyers are often side-lined during court proceedings.⁷⁰ Women are excluded, as judges refer their cases for informal dispute settlement or request representation by a *mahram* (male guardian).⁷¹ The judges lack legal training, judicial or investigative experience or are illiterate, and many of them refer the majority of cases to informal justice mechanisms.⁷² The Minister of Justice keeps his own jail.⁷³

The Second Emirate’s security system maintains the right of Taliban village commanders to run their own groups and carry weapons without being directly supervised by an official of a security institution. Security institutions themselves appear to be more distribution channels for financial benefits, rather than providing oversight. The system therefore looks very familiar like during previous periods of Afghanistan’s history as “*an instrument which enables His Majesty’s principal subjects to the greater part of his revenues without making any*

⁶⁸ The system was described by Adam Baczko, *La guerre par le droit*, for the period prior to 2021.

⁶⁹ Appointments to the Supreme Court were announced on 16 and 25 December 2021, United Nations, Secretary-General’s Report on the Situation in Afghanistan, (A/76/667–S/2022/64), 28. Jan. 2022, docs.un.org/S/2022/64, 3.

⁷⁰ The number of defence lawyers licensed has also been halved since the Republic, with about 2,400 defence lawyers authorized in mid-2025, compared to over 4,000 prior to 2022. United Nations, Secretary-General’s Report on the Situation in Afghanistan, (A/80/366–S/2025/554), 3. Dec. 2025, 3, docs.un.org/S/2025/554.

⁷¹ United Nations, Secretary-General’s Report on the Situation in Afghanistan, (A/76/667–S/2022/6), 15. June 2022, 3, docs.un.org/S/2022/64.

⁷² Secretary-General’s Report on the Situation in Afghanistan, (A/80/556–S/2025/789), 3 December 2025, docs.un.org/S/2025/789, accessed 23 June 2026, page 9.

⁷³ “Taliban Justice Minister Releases Shia Detainees Held In Private Jail.” *Afghanistan International*, 24. June 2026, <https://www.afintl.com/en/202606249245> describing how he arrested Shia community representatives for flying flags for the Muharram holiday and released them after three days following orders from Amir Hibatullah and Minister of Interior Sirajuddin Haqqani.

return.”⁷⁴ This vertical patronage network ensures in every village a content Taliban commander who controls the local population and is tied into an ideologically supported country-wide network with like-minded administrators, policemen and judges.

Harbouring terrorists

In the 29 February 2020 Doha Accord, the Taliban pledged that Afghan territory would not be used for attacks against the United States or its allies. While the Taliban restricted the external activities of some Al-Qaida-linked groups, these groups were generally allowed to remain in Afghanistan⁷⁵ if they complied with Taliban rules, as illustrated by the presence of Al-Qaida leader Ayman al-Zawahiri in Kabul until his death in a United States drone

⁷⁴ M. E. Yapp, “The Revolutions of 1841-2 in Afghanistan.” University of London: *Bulletin of the School of Oriental and African Studies*, 27 (2), 1964, 333-381, page 339 quoting Dr. Trevor commenting on 31 August 1840 on the military system under Shah Shuja, the Afghan King.

⁷⁵ The leader of a significant force of Al-Qaida fighters in East Afghanistan, Abu Ikhlas al-Masri had married into a local family of Kunar Province. Brian Glyn Williams, “Afghanistan’s Heart of Darkness.” *CTC Sentinel*, 1 (12), Nov. 2008, 11-14, <https://ctc.westpoint.edu/afghanistans-heart-of-darkness-fighting-the-taliban-in-kunar-province/>. He re-opened a mechanical workshop after 2021 in the provincial capital and was taken several times in protective custody by the Taliban and relocated temporarily to Kabul (personal communication with Afghans in Kunar 2022 and 2025).

strike on 31 July 2022.⁷⁶ Al-Qaida is currently in its third⁷⁷ phase, having re-organized itself under Zawahiri⁷⁸ and updated its doctrine.⁷⁹

The long history of exile of all Taliban leaders in Pakistan coupled with irredentist claims to territory beyond Afghanistan's internationally recognized borders⁸⁰ have created a tangled web of loyalties with Pashtun constituencies in Pakistan's provinces of Khyber Pakhtunkhwa and Baluchistan. It was not a surprise that the Taliban accorded to the Tehrik-i Taliban Pakistan (TTP) freedom of movement and access to military supplies and training facilities.⁸¹

⁷⁶ Denying any knowledge of the presence of the Al-Qaida leader in Kabul, the Taliban criticized the United States for violating the territorial integrity of Afghanistan and mobilized thousands of people to protest against the strike in country-wide demonstrations, held on 5 and 6 August. See: United Nations, Secretary General's report on the situation in Afghanistan (A/77/340 - S/2022/692), New York 14 September 2022, docs.un.org/S/2022/692, page 4. In the aftermath of the strike, Member States of the United Nations assessed that ties between Al-Qaida and the Taliban remained close, and that Al-Qaida would remain in Afghanistan for the near future. See: United Nations, Monitoring Team's 31st Report (S/2023/95), New York; 13 February 2023, docs.un.org/S/2023/95, page 5 & 16.

⁷⁷ Sara Harmouch, "Al-Qaeda's Third Phase," *Modern War Institute*, March 3, 2026, <https://mwi.westpoint.edu/al-qaedas-third-phase/>.

⁷⁸ The fullest biography on Zawahiri is: Sajjan Gohel, *Doctor, Teacher, Terrorist: The Life and Legacy of Al-Qaeda Leader Ayman al-Zawahiri*, 2023; online ed. Oxford Academic, January 18, 2024.

⁷⁹ Ryan Hess, "Al-Qaeda's Keys to Success," *Journal of Indo-Pacific Affairs Summer*, June 2021, 324-334, <https://media.defense.gov/2021/Jun/03/2002733839/-1/-1/0/HESS2.PDF/HESS2.PDF>.

⁸⁰ Afghan officials usually boast adorned nameplates on their desks. These nameplates are often made out of stone and show in addition to name and rank also the contours of Afghanistan. In the Taliban military it has become commonplace to display a "greater Afghanistan" with contours reaching to include parts of Pakistan and Kashmir.

⁸¹ In 2021, behind a facade of support for the Taliban's military conquest, Pakistani establishment was unpleasantly surprised by the events. The rapid take-over of power also led to the Taliban inheriting the pro-India policies of the Ghani government. Rahimullah Yusufzai, "Politics of Proxy Wars and Terrorism" *Pitfalls and the Way Forward*, 135-150, Sept. 2021, <https://collections.fes.de/publikationen/download/pdf/451971>, page 149 observed that Pakistan's approach in 2021 had been to gradually ease the Taliban back into power through diplomatic means and avoid a Second Emirate.

The TTP aspire to continue a parallel governance and wrest territory west of the Indus from Pakistan.⁸² After the 2014-16 operations by Pakistan drove TTP across the border into Afghanistan, the movement re-invented itself under a new leader Noor Wali Mehsud from 2020 onwards.⁸³ Under the new leadership, TTP merged with other groups that had originated out of the same ecosystem, such as Jamaat ul-Ahrar, which split off in 2014 and reunited in August 2020.⁸⁴ The initial expectation by TTP had been to negotiate a return to Pakistan with the Pakistani Government on their own terms, meaning to become the de facto authorities of their home areas. This was rebuffed by Pakistan and accompanied by assassinations of TTP officials in Afghanistan.⁸⁵ Parallel governance structures (*tashkeels*) for Baluchistan were rolled out in November 2022, the TTP integrated numerous local Baluch Islamist commanders and addressed the secular separatist BLA as

⁸² Mohammad Waqqas Sajjad & Ahmed Jawad, “The Evolution of Tehreek-e-Taliban Pakistan (TTP): Ideology, Strategy, and Aspirations.” *Perspective on Terrorism*, 20 (1), Mar. 2026, 90-100, <https://www.jstor.org/stable/27473866?seq=1>.

⁸³ At the time, the group’s strength was assessed to be less than 700 fighters in two Afghan provinces (Nangarhar & Kunar). See: United Nations, Monitoring Team’s 11th Report to the 1988 Committee (S/2020/415), New York 27 May 2020 docs.un.org/ S/2020/415, page 20.

⁸⁴ Cooperation between TTP and Jamaat ul-Ahrar is noted in 2020. See: United Nations, Monitoring Team’s 26th report (S/2020/717) New York, 23 July 2020, docs.un.org/S/2020/717, page 15f. The merger of five entities took place in July and August 2020 (Shehryar Mehsud, Jamaat-ul-Ahrar, Hizb-ul-Ahrar, Amjad Farooqi group and Usman Saifullah group - formerly known as Lashkar-e- Jhangvi). See: United Nations, Monitoring Team’s 27th report (S/2021/68) New York 3 February 2021, docs.un.org/S/2021/68, page 16.

⁸⁵ It is likely that Pakistani security agencies acted through contacts within the Afghan Taliban, see for example the death on 7 August 2022 in Paktika Province of Abdul Wali Mohmand alias Omar Khalid Khurasani through improvised explosive device on the roadside. He had founded in 2014 a TTP splinter group Jamaat ul-Ahrar but then rejoined the TTP. See: Farhan Zahid, “At War with Pakistan: The Assassination of TTP Commander Omar Khalid Khorasani and its Impact on the ‘Pakistani Taliban’.” Jamestown Foundation: *Militant Leadership Monitor South Asia*, 13 (10), 4. Nov. 2022, <https://jamestown.org/at-war-with-pakistan-the-assassination-of-ttp-commander-omar-khalid-khorasani-and-its-impact-on-the-pakistani-taliban>.

“brothers.”⁸⁶ When talks with Pakistan moderated by the Afghan Taliban failed to reach an agreement, the TTP terminated the May 2022 ceasefire.⁸⁷ TTP also were given arms from former Afghan Government stockpiles, and recruited Afghan Taliban⁸⁸ into their ranks, though both the Taliban and TTP publicly deny any cooperation.⁸⁹ Attacks on security forces by the TTP have since increased rapidly, aiming to remove any presence of the Pakistani state in the rural Pashtun-speaking areas. The steep increase of attacks during 2025 threatens to bring back levels of violence that Pakistan last experienced in 2009.⁹⁰ On 9 October 2025 TTP leader Noor Wali Mehsud survived an

⁸⁶ Abdullah Khan, “TTP’s Expansion in Balochistan: An Alarming Threat to Pakistan’s National Security,” *Pakistan Institute for Conflict and Security Studies*, June 14, 2025, <https://www.picss.net/articles/ttps-expansion-in-balochistan-an-alarming-threat-to-pakistans-national-security/>. See for the remarks on the secular separatists BLA being “brothers” this article: Abdul Basit, “Questions Surround Pakistani Taliban’s Inroads into Balochistan: Organizational Expansion or Propaganda Stunt?” Jamestown Foundation: *Terrorism Monitor Pakistan*, 21 (14), November 7, 2023, <https://jamestown.org/questions-surround-pakistani-talibans-inroads-into-balochistan-organizational-expansion-or-propaganda-stunt/>.

⁸⁷ United Nations, Monitoring Team’s 31st Report (S/2023/95), 16f.

⁸⁸ By mid-2026, Pakistani officials had identified by name and address over 300 Afghan nationals who were killed inside Pakistan while fighting Pakistani security forces. These included the son of the Taliban Deputy Governor of Badghis Province. In the attack on the Cadet College Wana on 10 November 2025, all five attackers were Afghan nationals operating under direct TTP command. SAT Editorial Desk: Khalilzad’s Claims Ignore Four Years of Documented Pakistani Diplomacy and His Own Catastrophic Record in Afghanistan. *South Asia Times*, 22. June 2026, <https://southasiatimes.org/khalilzads-claims-ignore-four-years-of-documented-pakistani-diplomacy-and-his-own-catastrophic-record-in-afghanistan/>.

⁸⁹ United Nations, Secretary-General’s report on the situation in Afghanistan (A/78/361-S/2023/678), New York, 18 September 2023, docs.un.org/S/2023/678, 5.

⁹⁰ K. Alan Kronstadt, “Terrorist and Militant Groups in Pakistan,” *Congressional Research Service: IF11934*, March 25, 2026, https://www.congress.gov/crs_external_products/IF/PDF/IF11934/IF11934.7.pdf. 2007 was the year with the third highest level of terrorism related fatalities experienced by Pakistan since 2001.

airstrike in Kabul.⁹¹ On 11 November 2025, a suicide attack on an Islamabad courthouse resulted in 12 deaths and was claimed the Ittihad al-Muslimin group, widely seen as a front for TTP. This resulted further Pakistan strikes in response, which led to civilian casualties⁹² but also killed TTP members.⁹³

The TTP in turn responded on 25 December 2025 by announcing a revised structure (*tashkeel*) expanding further into Pakistan and adding an “air force” of their own.⁹⁴ The TTP structure is aligned to fit seamlessly into the Taliban territorial administration. Provinces (*wilayat*) headed by a Governor (*wali*) are divided into districts (*wuluswali*) which are headed by a District Governor (*wuluswal*), assisted by directors (*mudir*) for economy, guidance and preaching, health and in some areas also for education. The terms used are conforming to the territorial administrative practice of Afghanistan, which points to that

⁹¹ Pakistan targeted TTP sites on 11 August in Nuristan, on 27 August in Khost, Kunar and Nangarhar on 27 August, on 14 September in Khost, on 17 September in Paktika and Paktiya, on 23 September in Kandahar, on 30 September in Kunduz, on 9 October in Kabul city, on 10 October in Paktika. The Taliban retaliated by cross-border attacks between 10 and 18 October. On 14 October two rockets impacted in Kabul city. United Nations, Secretary General’s report on the situation in Afghanistan (A/80/556 - S/2025/789), New York 3 December 2025, docs.un.org/S/2025/789, page 5.

⁹² United Nations, Cross-border civilian casualties: October-December 2025, Kabul 8 February 2026, updated 11 May 2026, <https://unama.unmissions.org/sites/default/files/2026-05/ENGLISH%20-%20UNAMA%20HRS%20paper%20on%20cross-border%20civilian%20casualties%20updated.pdf>, counted over 500 civilians killed and injured (47 killed, 456 injured) in Afghanistan.

⁹³ One TTP commander was killed on 4 November in a drone strike on a mosque in Nangarhar Province. Further strikes hit Khost, Kunar and Paktika Provinces on 25 November and Ghazni Province on 3 and 14 December. On 13 December, an improvised explosive device killed three suspected TTP members in Kunar Province, and on 13 January, a drone strike was reported in Goshtah District, Nangarhar Province. United Nations, SG’s report on the situation in Afghanistan (A/80/658-S/2026/99), New York 27 February 2026, doc.un.org/A/80/658-S/2026/99, accessed 24 June 2026, page 5.

⁹⁴ The TTP 2026 appointments are published by their outlet Umar Media with an archive going back to appointments made since in 2022. See: “Salana Tashkilat [annual [appointments to] structures].” *Umar Media*, 25. Dec. 2025, <https://umnewsdesk.com/category/%D8%B3%D8%A7%D9%84%D8%A7%D9%86%DB%81-%D8%AA%D8%B4%DA%A9%DB%8C%D9%84%D8%A7%D8%AA/>. “The Khorasan Diary.” *Twitter/X*, 25. Dec. 2025, <https://x.com/khorasandiary/status/2004231463856668838>.

a possible extension of the Taliban's Second Emirate on Pakistani soil. The Taliban evaded Pakistan's request for Amir al-Mu'minin Hibatullah to declare waging war against Pakistan illegitimate.⁹⁵

A new series of attacks inside Pakistan include an attack on a Shia mosque in Islamabad⁹⁶ on 6 February, and a complex attack on 16 February 2026 in Bajaur that killed eleven Pakistani security forces and one child.⁹⁷ TTP attacks were increasingly supported by unmanned aerial vehicles.⁹⁸ Pakistani security forces responded to these and other attacks by launching artillery, unmanned aerial vehicles and airstrikes on TTP and ISKP targets inside Afghanistan between 21 and 26 February 2026 in the eastern provinces of Khost, Nangarhar and Paktika.⁹⁹ Given that Pakistan's information collec-

⁹⁵ Taliban had claimed already in 2023 that Hibatullah had outlawed attacks against Pakistan. See: Ayaz Gul, "Afghan Taliban Chief Deems Cross-Border Attacks on Pakistan Forbidden," *Voice of America*, August 6, 2023, <https://www.voanews.com/a/afghan-taliban-chief-deems-cross-border-attacks-on-pakistan-forbidden-/7213760.html>, but this obviously had had either no effect or was a lie to begin with. "Pakistan Sought Religious Decree From Taliban Leader To End Conflict, Says Negotiator." *Afghanistan International*, November 12, 2025, <https://www.afintl.com/en/202511121191>, quotes the disingenuous claim by head of the Taliban delegation Rahmatullah Najib that the Amir as a matter of principle "did not issue fatwas." After the take-over, Najib served first as special assistant to Abdul Haq Waseeq, the Director General of GDI, and was placed in the Ministry of Interior in 2023 in order to counterbalance Sirajuddin Haqqani. While being from Ghazni like Waseeq, he is firmly aligned with the Kandahar centre of power.

⁹⁶ Claimed by ISKP see: "IS Claims Suicide Bombing at Shi'ite Mosque in Islamabad Inflicting Close to 200 Casualties" *SITE*, February 6, 2026, <https://ent.siteintelgroup.com/content/statements/is-claims-suicide-bombing-at-shiite-mosque-in-islamabad-inflicting-close-to-200-casualties/>. ISKP provided a photo and the name of the attacker Saifullah al-Ansari, who attacked the Shia Mosque (Khadija Tul Kubra Imambargah).

⁹⁷ "Suicide bomber and gunmen kill 11 soldiers and a child in northwestern Pakistan," *Associated Press*, February 17, 2026, <https://apnews.com/article/pakistan-suicide-bomber-northwest-ea4f5dbbbbed85be5749be2addaa14007>.

⁹⁸ Muhammad Shoaib & Hammad Waleed, "Facing the TTP Drone Threat in Pakistan," *Stimson Center South Asian Voices*, June 22, 2026, <https://southasianvoices.org/sec-m-pk-r-ttp-drone-threat-06-22-2026/> counted 405 attacks using UAVs during 2025, rated it as unlikely that the TTP organically developed this capability and therefore raised the potential assistance from the Afghan Taliban.

⁹⁹ The strikes in Nangarhar and Paktika claimed to target both TTP and ISKP elements behind the attack on a Shia Mosque in Islamabad on 6 February. See: United Nations, Secretary-General's report on the situation in Afghanistan (A/80/745 - S/2026/431), New York 22 May 2026, docs.un.org/S/2026/431, page 5.

tion was heavily dependent on informants inside the Taliban, it is no surprise that the information for targeting was not always accurate, and sometimes resulted in significant collateral damage.¹⁰⁰

Open cross-border warfare was launched by the Afghan Taliban on 26 February 2026.¹⁰¹ Between 27 February and 19 March Pakistani attacks continued unimpeded, but without changing fundamentally the Taliban stance of support for the TTP. Pakistani ground troops had no difficulties in destroying the numerous fortifications¹⁰² created by the Taliban along the border, and to continue attacking Afghan Taliban and TTP targets deep in Afghanistan, culminating in a controversial air raid on Kabul on 16 March 2026, which led to hundreds of civilian casualties in the Omid drug addiction treatment centre¹⁰³ located next to an Afghan Taliban drone facility. When the Eid al-Fitr coincided with Nawroz celebrations on 20-21 March, Pakistan suspended military operations and pursued again the diplomatic route.¹⁰⁴

¹⁰⁰ “Cross-border civilian casualties in Afghanistan: January-March 2026.” United Nations, Mar. 2026, https://unama.unmissions.org/sites/default/files/2026-05/English%20-%20UNAMA%20HRS%20paper%20on%20cross-border%20civilian%20casualties%20-%20Jan-Mar%202026_Updated_11.05.26.pdf.

The figure of over 750 civilian casualties (372 killed and 397 wounded) in Afghanistan during the first quarter was obtained by the same methodology employed by the United Nations Assistance Mission since 2009, though the context has changed. The Taliban being the sole authority is certainly not enticing locals to claim casualties as belonging to the TTP or Taliban forces who often do not wear uniform. Given the mission’s mandate limitations, no comparable study has been undertaken on the Pakistani side of the border.

¹⁰¹ United Nations, Secretary-General’s report on the situation in Afghanistan (A/80/745 - S/2026/431), New York 22 May 2026, docs.un.org/S/2026/431, page 5f.

¹⁰² “Destroyed Taliban Outposts Along Chaman-Spin Boldak Border, Says Pakistan” *Afghanistan International*, 29 April 2026, <https://www.afintl.com/en/202604294578>.

¹⁰³ See “Cross-border civilian casualties in Afghanistan: January-March 2026” cited above, page 3.

¹⁰⁴ Since the Taliban taking power, Pakistan’s diplomatic efforts included four visits by the Foreign Minister, two by the defence minister, five Special Representative visits, five Secretary-level meetings, one National Security Adviser visit, eight Joint Coordination Committee sessions, 225 border flag meetings, 836 protest notes, and 13 formal demarches. Cited after the Pakistani news outlet article: SAT Editorial Desk “Khalilzad’s Claims Ignore Four Years of Documented Pakistani Diplomacy and His Own Catastrophic Record in Afghanistan”, *South Asia Times*, 22. June 2026, <https://southasiatimes.org/khalilzads-claims-ignore-four-years-of-documented-pakistani-diplomacy-and-his-own-catastrophic-record-in-afghanistan/>.

after the Taliban reportedly asked the TTP to limit attacks in certain areas of Pakistan.¹¹⁰

The Balochistan Liberation Army (BLA) was founded in 1996 and traditionally maintained its leadership in exile in Afghanistan.¹¹¹ BLA leader Balach Marri was killed in 2007 in Helmand, Aslam Baluch Achu was assassinated in December 2018 in Kandahar.¹¹² While the Taliban inherited the BLA in 2021, despite their close relationship with Pakistan, the BLA leader Bashir Zeb continued to remain in Afghanistan.¹¹³ By one account, the TTP granted accession to the BLA on 14 July 2022, enabling them to operate like any other of the smaller groups that fused with it.¹¹⁴ These training opportunities

¹¹⁰ Firdaws Kawish, “*Jama’at al-Ahrar: insbi’ab, ihya wa riqabat-i kbunin ba Tabrik-i Taliban-i Pakistan* (JuA: a bloody split, revival and a bloody rivalry with the TTP),” *Afghanistan International*, 10 Saratan (10 July), <https://www.afintl.com/202607014421>.

¹¹¹ Zahid Hussain, “Afghanistan Peace Process and Involvement of Outside Powers.” *Pakistan-Afghanistan Relations: Pitfalls and the Way Forward*, September 2021, 175-188, <https://collections.fes.de/publikationen/download/pdf/451971>, page 180 notes the provision of sanctuary by subsequent Afghan governments to Baluch separatists, a fact that was often ignored or disputed before 2021, e.g. see: Zachary Constantino, “The India-Pakistan Rivalry in Afghanistan,” *United States Institute of Peace*, January 10, 2020, https://www.usip.org/sites/default/files/2020-01/sr_462-the_india_pakistan_rivalry_in_afghanistan.pdf, who claims to see while Hamid Karzai “temporarily sheltered a prominent Baloch activist during his tenure in office, [...] no indications Ghani maintains this policy.” This conflicts with the astute observations by Pakistani ambassador Syed Abrar Hussein in his memoir “*Mullah Umar se Ashraf Ghani tak* [from Mullah Umar to Ashraf Ghani].” See for a summary: Saeed Khalid, “From Mullah Umar to Ashraf Ghani: The Destructive Rise of the Taliban & How Afghanistan’s Leadership Crumbled.” *Criterion*, 17(1), January/March 2022, <https://criterion-quarterly.com/afghanistans-leadership/>.

¹¹² I use Balochistan Liberation Army here for both factions BLA-Jeeyand led by Bashir Zeb and being the dominant faction over the BLA-Azad faction led by Hyrbayir Marri as both regularly cooperate and do not maintain a separation of their respective cadres. Ayush Verma, Imtiaz Baloch & Riccardo Valle, “The Baloch Insurgency in Pakistan: Evolution, Tactics, and Regional Security Implications.” *CTC Sentinel*, 18 (4), April 2025, 27-40, https://ctc.westpoint.edu/wp-content/uploads/2025/04/CTC-SENTINEL-042025_article-3.pdf, page 29f. See: United States Director of National Intelligence, “BALOCHISTAN LIBERATION ARMY (BLA).” *DNI Counterterrorism Guide*, Feb. 2026, https://www.dni.gov/nctc/terrorist_groups/bla.html.

¹¹³ In February 2025 a senior leader was assassinated in Kabul city: “The Assassination of Mushtaq Kohi: A Major Blow to the Baloch Liberation Army.” *Balochistan Pulse*, February 3, 2025, <https://balochistanpulse.com/mushtaq-kohi/>.

¹¹⁴ United Nations, Monitoring Team’s 31st Report (S/2023/95), 16f.

included access to training in Nangarhar, Paktika, Kandahar, Helmand and Nimroz.¹¹⁵ The Taliban facilitated also direct exchanges between the TTP and the BLA: Senior BLA leaders, including Bashir Zeb, met in June 2024 with TTP supreme leader Noor Wali Mehsud in Kabul. Another meeting was reported to have taken place in September 2025 when Taliban 215 Corps commanders visited a training camp in Baramcha in Helmand Province, where both TTP and BLA personnel was undergoing training. In January 2026, the Taliban coordinated a meeting between BLA and TTP in Khost.¹¹⁶ The BLA has been using regularly arms that originate from Afghan security forces' stores that were taken over by the Taliban in 2021.¹¹⁷ The BLA targeted a shuttle train in Quetta used by the military on 24 May 2026, killing 47.¹¹⁸ Given that the BLA is driven by serious grievances¹¹⁹ in Pakistan, the sanctuary and support is but one of many factors in its rise.

The wicked problem of ISKP

All ISKP leaders and most of the middle management have a past within the Afghan Taliban or TTP.¹²⁰ Even before the official announcement of ISKP's

¹¹⁵ United Nations, Fifteenth Report (S/2024/499), page 17.

¹¹⁶ Conversations with current and former intelligence officials in Afghanistan and Pakistan 2024-2026.

¹¹⁷ The use of M4 type rifles by the BLA has been noted as early as 2019, indicating that not only the Taliban provided these weapons out of the stockpile given to the Afghan Security Forces to the BLA. Inspecting BLA videos after September 2021 onwards, it was however striking how much more frequently these weapons were seen, and how increasingly more modern night vision scopes appeared. See the Pakistani Defence Minister's analysis: Sanstuti Nath, "Rifles, Night Vision Devices: Baloch Rebels Have US Weapons, Claims Pakistan's Khawaja Asif," *NDTV*, February 4, 2026, <https://www.ndtv.com/world-news/rifles-night-vision-devices-baloch-rebels-have-us-weapons-claims-pakistans-khawaja-asif-10944253>.

¹¹⁸ "Death toll from suicide blast targeting passenger train in Pakistan rises to 47," *Xinhua*, May 25, 2026, <https://english.news.cn/20260525/478b43f87fff47a5ac3f5008220d673c/c>. For earlier attacks see United States Director of National Intelligence "BALOCHISTAN LIBERATION ARMY (BLA)."

¹¹⁹ Abdul Basit, "The BLA Becomes South Asia's Most Effective Insurgent Group," *Jamestown: Terrorism Monitor*, October 22, 2022, <https://jamestown.org/the-bla-becomes-south-asias-most-effective-insurgent-group-2/>.

¹²⁰ Antonio Giustozzi, *The Islamic State in Khorasan: Afghanistan, Pakistan and the New Central Asian Jihad*, New York: Hurst, 2022.

existence in January 2015, reports of pledges started in July 2014 in East Afghanistan. On 1 July 2014, Abdul Rahim Muslim Dost became the first Afghan to have pledged loyalty to the Islamic State's Amir al-Mu'minin Abu Bakr al-Baghdadi.¹²¹ At this point in time, the Haqqani Network had already provided for at least three years fighters to Syrian factions.¹²² Another sign of interest in September 2014 came from a Hezb-i Islami member closer to Kabul.¹²³ In October 2014, TTP spokesperson Shahidullah Shahid congratulated the Islamic State on conquests made in Iraq and Syria and later joined with five of his commanders. The first leader of ISKP Hafez Saeed Khan came from the TTP, his deputy Abd al-Ra'uf Khadem had once been a Corps Commander during the Taliban's First Emirate up to 2001 and served as a senior commander with the Taliban upon his release in 2010 from Guantanamo.¹²⁴ Taliban commanders in Zabul, Farah and Faryab openly joined ISKP once it became clear that Amir al-Mu'minin Mullah Omar had already died in March 2013 and the Taliban leadership had kept his death a secret.¹²⁵

This lent ISKP leaders the ability to reach out into the Taliban or other networks and pretend to be part of them. While visible ISKP territorial manifestations were repeatedly destroyed by a combination of Coalition, Afghan

¹²¹ Borhan Osman, "Messages in Chalk: 'Islamic State' haunting Afghanistan?" *Afghanistan Analysts Network*, November 14, 2014, <https://www.afghanistan-analysts.org/en/reports/war-and-peace/messages-in-chalk-islamic-state-haunting-afghanistan/>.

"Islamic State in Khorasan Province (IS-KP)," Stanford University: *Mapping Militant Organizations*, June 2018, <https://cisac.fsi.stanford.edu/mappingmilitants/profiles/islamic-state-khorasan-province>.

¹²² Giustozzi, "The Taliban at War," 81. Antonio Giustozzi, "The Islamic State in Khorasan," 21ff.

¹²³ John Simpson, "Afghan militant fighters 'may join Islamic State'," *BBC*, September 2, 2014, <https://www.bbc.com/news/world-asia-29009125>.

¹²⁴ Kathy Gannon, "One-time Guantanamo detainee now Taliban leader," *Associated Press*, March 4, 2010, <https://www.nwaonline.com/news/2010/mar/04/one-time-guantanamo-detainee-now-taliban--20100304/>.

¹²⁵ Hannah Byrne, John Krzyzaniak & Qasim Khan, "The Death of Mullah Omar and the rise of ISIS in Afghanistan," *Institute for the Study of War*, Washington, August 17, 2025, <https://web.archive.org/web/20161119070958/http://understandingwar.org/sites/default/files/Mullah%20Omar%20Background.pdf>, archived version of the original file.

National Security Forces and the Taliban, most rank-and-file members re-integrated into their original networks among Taliban and TTP. By mid-2020, ISKP had lost most leaders to Afghan security forces actions, with over 1,500 members imprisoned in various facilities, mostly in Kabul and Bagram.¹²⁶

The new ISKP leader appointed in June 2020 by Abu Bakr al-Baghdadi's successor Abdallah Qardash Al-Mawla, alias Amir al-Mu'minin Abu Ibrahim, was Sanaullah Ghaffari, alias Dr. Shahab al-Muhajer. He had deep roots in Afghanistan¹²⁷ and has proven to be so far the longest serving ISKP franchise leader world-wide. When the Taliban took over and released all prisoners on 14 August 2021, ISKP's fortunes revived, though some cadres were cautious.¹²⁸

¹²⁶ ISKP leader Aslam Farooqi (also known as Abdullah Orokzai) was captured by the Afghan intelligence service in Kandahar in April 2020. The Uzbek contingent left ISKP and re-joined the Al-Qaida aligned Islamic Movement of Uzbekistan in Faryab Province. United Nations, Monitoring Team's 26th Report (S/2020/717), July 23, 2020, docs.un.org, page 14f.

¹²⁷ Khalilullah Safi, "Daesh In Afghanistan," Konrad-Adenauer-Stiftung & Counter Extremism Project: *The Taliban's Takeover in Afghanistan – Effects on Global Terrorism*, 2022, 40-50 and endnotes 191-288 on pages 113-119, https://www.counterextremism.com/sites/default/files/2023-01/KAS-CEP%20Report_The%20Taliban%27s%20Takeover%20in%20Afghanistan_Dec%202022.pdf, page 43 points out that Ghafari's family was affiliated with the Hezb-e-Islami Afghanistan, and he became a member of the Taliban's Haqqani Network. The Afghan intelligence agency NDS arrested him 2010, but he was released in 2015 and subsequently joined ISKP.

¹²⁸ In the words of Abu Yusuf al-Firansi, the Taliban takeover was "not good news in itself" but he remained optimistic due to the Taliban's inability to tell apart its fighters from those belonging to ISKP, especially among those freed from prisons across the country. see: "Jihadist Considers Ways ISKP Can Capitalize on Taliban Takeover of Afghanistan." *SITE*, August 16, 2021, <https://ent.siteintelgroup.com/content/chatter/jihadist-considers-ways-iskp-can-capitalize-on-taliban-takeover-of-afghanistan/>.

The first ISKP suicide attack on 26 August 2021 cost the lives of 13 Americans and 169 Afghans.¹²⁹ The United States military erroneously claimed to have killed the mastermind of the attack in a drone strike on 27 August in Nangarhar and on 29 August in Kabul, in each case confirming later that none of the targets were directly related to the 26 August attack planning.¹³⁰ The Taliban claimed in April 2023 - apparently confirmed by the United States at the time - to have killed the primary planner for the attack, though

¹²⁹ For the claim by ISIL (Da'esh), its central media agency 'Amaq came forward and named the attacker as former prisoner "Abdul Rahman al-Logari" see: "ISKP Claims Attack Near Hamid Karzai International Airport as Suicide bombing." *SITE*, August 26, 2021, <https://ent.siteintelgroup.com/content/statements/iskp-claims-attack-near-hamid-karzai-international-airport-as-suicide-bombing/>. This was followed by an editorial "The Battle of Monotheism in Kabul," and more detailed description in an article in the weekly Al-Naba. See: "IS Makes Suicide Bombing Near HKIA Centerpiece of Naba 302, Reveals Info on Executor." *SITE*, September 2, 2021, <https://ent.siteintelgroup.com/content/statements/is-naba-302-hkia/>. An affiliated media unit, Mobin Media, shared a photo of the attacker who had appeared only masked in the 'Amaq and al-Naba publications. See: "Pro-IS Group Distributes Alleged Photo of Unmasked ISKP Suicide Bomber." *SITE*, August 30, 2021, <https://ent.siteintelgroup.com/content/chatter/pro-is-group-distributes-alleged-photo-of-unmasked-iskp-suicide-bomber/>. A video "The Blessed Kabul Attack," was released by the centrally led Al-Battar Media Foundation on 20 September 2021, further underlining the success "IS-aligned Unit Focuses on U.S. Casualties in Video Promoting ISKP Suicide Bombing at Kabul Airport." *SITE*, September 21, 2021, <https://ent.siteintelgroup.com/content/multimedia/is-aligned-unit-focuses-on-u-s-casualties-in-video-promoting-iskp-suicide-bombing-at-kabul-airport/>.

¹³⁰ Kabir Aidi alias "Mustafa" and two other individuals killed on 27 August 2021 in Nangarhar were later disclosed to have been likely involved in planning a further planned attack. See: Mike Brest, "US releases identity of target of first Afghanistan drone strike during withdrawal," *Washington Examiner*, September 24, 2021, <https://www.washingtonexaminer.com/news/1345076/us-releases-identity-of-target-of-first-afghanistan-drone-strike-during-withdrawal/>. The target of the 27 August 2021 strike turned out to be Zemari Ahmadi, an unrelated aid worker at his family home. See: Kyle Morris, "General says it is unlikely ISIS-K members killed in August Kabul drone strike: 'A tragic mistake'," *Fox News*, September 17, 2021, <https://www.foxnews.com/politics/us-official-announces-no-isis-k-members-killed-in-august-kabul-drone-which-led-to-civilian-casualties>.

no name or evidence was ever presented.¹³¹ The uncertainty of Taliban and United States official's claims was underlined when on 4 March 2025¹³² Pakistani authorities arrested and extradited a surviving ISKP member Mohammad Sharifullah, alias "Ja'far," who had been involved in the planning of the attack and presented him as the mastermind.¹³³ The Taliban GDI published a rebuttal and claimed - without any further evidence - that the attack planners had been killed by them back in 2023, naming them as "Dr. Hussein" killed on 5 April in Herat and "Abdullah Kabuli" killed in Nimroz on 9 April

¹³¹ Courtney Kube, "Taliban kill mastermind of Kabul airport bombing that killed 13 U.S. service members," *NBC News*, April 25, 2023, <https://www.nbcnews.com/news/taliban-kill-mastermind-kabul-airport-bombing-killed-13-us-service-mem-rcna81456>, cites three US officials without providing a name or any detail, only stating that the single unnamed individual was killed earlier in April and stressing that the United States were "not relying on the Taliban for confirmation that he was killed." The Taliban claimed to have killed two ISKP officials in April 2023: a local Herat-based commander Doctor Hussain on 5 April 2023 in Herat City and Omar Burhan, a Pakistani who was described as head of operations for Kabul Province on 12 April 2023 in Kabul. Shahabullah Yousufzai, "Afghan Taliban say killed 12 ISKP leaders in 2023," *Tribune Express*, November 30, 2023, <https://tribune.com.pk/story/2448476/afghan-taliban-say-killed-12-iskp-leaders-in-2023>, reproduces a Taliban GDI infographic poster, allegedly describing the outcome from a meeting between the Taliban with Pakistan's Defence Minister in February 2023. The graphic and other reporting do not provide more detail than single names or likely aliases, a date and place of death. In the case of "Abdullah, the SKP head of the migration department," not even date and location of his killing were provided.

¹³² "United States Arrests ISIS-K Attack Planner for Role in Killing of U.S. Military Service Members at Abbey Gate, Afghanistan." *United States Department of Justice*, 5. Mar. 2025, <https://www.justice.gov/opa/pr/united-states-arrests-isis-k-attack-planner-role-killing-us-military-service-members-abbey>.

¹³³ Sharifullah's candid statement does mention that he was later involved in providing weapons training to two of the Moscow Crocus City Hall attackers in 2024, but he does not mention any of the individuals who were claimed to have been killed as the masterminds by the Taliban. Source: United States Government Exhibits on identifying other ISKP members Nawab, Sattar, Shakib and Samir 20-13 to 20-16, on Dr. Shahab (exhibit 20-22), and exhibit 20-51 on denying knowledge about the airport attack planning; United States Government Exhibit 20-37 on identifying the Moscow attackers. Source: Alexandria, VA court records, Case 1:25-cr-00143-AJT.

2023.¹³⁴ Understandably, the jury in Virginia remained uncertain about the role of Sharifullah.¹³⁵

The Taliban had in 2021 recruited vast numbers of former ISKP prisoners into their burgeoning security apparatus.¹³⁶ Significant numbers of ISKP fighters were integrated with their weapons¹³⁷ through reconciliation cere-

¹³⁴ Bizarrely, the Taliban rebuttal does not mention the death of Omar Burhan in April 2023 in Kabul, who then had been described then as ISKP guerilla warfare chief of operations for Kabul, but repeated another earlier claimed name “Dr. Hussein” who had been in 2023 described as military commander for Herat, but now was described as the commander of the suicide brigade of ISKP and Abdullah, described as head of the ISKP Migration Department, a name announced in 2023, but not linked to a date and place of death. The rebuttal provided two photos supposedly of Dr. Hussein and Abdullah Kabuli, in which one of the two wears Republic-era prisoner clothing. The 2026 GDI statement also claims that both names would have been confirmed by the United States spokesperson in 2023, while in fact Admiral Kirby spoke in 2023 of a single person. See: “Is Muhammad Sharif Jafar, the ISIS Operative Arrested in Pakistan, Truly the Mastermind Behind the Kabul Airport Attack?” *Al-Mirsad*, March 5, 2025, <https://almirsaden.com/is-muhammad-sharif-jafar-the-isis-operative-arrested-in-pakistan-truly-the-mastermind-behind-the-kabul-airport-attack/>.

¹³⁵ Michael Kunzelmann, “Man convicted of aiding IS group, but jury deadlocks on alleged role in deadly Kabul airport bombing,” *ABC News*, April 29, 2026, <https://abc7news.com/post/mohammad-sharifullah-convicted-aiding-is-group-jury-deadlocks-alleged-role-deadly-kabul-airport-bombing/18998835/>. The trial of “Ja’far” was concluded in 2026 in Alexandria, Virginia with the jury only agreeing to the count of membership in a terrorist organization. The jury did not follow the prosecution in that the accused had directly contributed to the death of Americans. Court documents, see motion to acquit, document number 213 Case 1:25-cr-00143-AJT.

¹³⁶ Khalilullah Safi, “Daesh In Afghanistan.” Konrad-Adenauer-Stiftung & Counter Extremism Project: *The Taliban’s Takeover in Afghanistan – Effects on Global Terrorism*, Dec. 2022, 40-50, https://www.counterextremism.com/sites/default/files/2023-01/KAS-CEP%20Report_The%20Taliban%27s%20Takeover%20in%20Afghanistan_Dec%202022.pdf.

¹³⁷ “*Da Da’esh daloy yaw muhim mishr Talibanu ta taslim shawi* [One of ISKP leaders surrenders to the Taliban].” *Deutsche Welle*, March 4, 2022, <https://www.dw.com/ps/-داعش-دلي-يو-/a-61017691>, highlights Rahim Muslim Dost’s surrender but also shows a large group of Taliban surrendering with their weapons. A search in social media channels carried out by the author identified roughly nine hundred Taliban individuals surrendering in such ceremonies to the Taliban in Nangarhar 2021-2022.

monies.¹³⁸ Prominent were some leaders in East Afghanistan like the Pashtun commander Muslim Dost in Nangarhar¹³⁹ and North Afghanistan like the Uzbek Mufti Ni'matullah in Darzab, Faryab.¹⁴⁰ Some ISKP units proved to be unwilling and were confronted by Taliban units in Nangarhar and Kunar, and their wider support networks were targeted - but sometimes this happened at the direction of career-oriented ISKP infiltrators into the security services.¹⁴¹ During late 2021 and 2022, ISKP openly challenged the Taliban by re-establishing territorial control, killing Taliban officials, conducting cross-border attacks and vehemently criticizing the legitimacy of the Second Emirate, but lost the open fight to re-establish themselves as a rival entity.¹⁴²

The former ISKP leader Aslam Farooqi - who was released by the Taliban in August 2021 - was reportedly killed by them in 2022 in North Afghani-

¹³⁸ A video shows such a ceremony in Nangarhar, see: “*Pa Nangarhar ki da Da’esh 50 wusla wal hukumat ta taslim shawil* [In Nangarhar a group of 50 ISKP members surrendered to the Government].” *Pazhwak Afghan News*, October 26, 2021, <https://www.youtube.com/watch?v=8mzq8SrJ7rQ> – At least 660 fighters were integrated through ceremonies between 23 October 2021 and 5 October 2022 in Nangarhar Province.

¹³⁹ Muslim Dost was on 1 July 2014 the first Afghan to publicly declare his allegiance. In a number of interventions in 2022, he explains his new alliance with the Taliban and recounts his current version of his involvement with ISKP, which he claims was a front end for the Pakistani intelligence agency: “*Da Muslim Dost da takfiri mawqif arzun* [Muslim Dost’s stance on those who promote excommunication].” *Al-Mirsad*, December 31, 2022, <https://almirsad.com/د-د-مسلم-دوست-د-تکفیری-موقف-ارزونه/> and “*Muslim Dost: Afghanistan ki Da’esh da istikhbaratu pa las ki lamidili* [ISKP fell into the hands of the intelligence [agency]].” *Al-Mirsad*, December 29, 2022, <https://almirsad.com/مسلم-دوست-افغانستان-کی-داعش-د-استخبارا/>.

¹⁴⁰ Ni’matullah’s statement and history are published here: “*Da Darzab Da’esh, la pila ta paya* [Da’esh in Darzab, from beginning to end].” *Al-Mirsad*, 29. Dec. 2022, <https://almirsad.com/د-د-درزآب-داعش،-له-پیله-تر-پایه/>.

¹⁴¹ Safi “Daesh in Afghanistan” page 42 details infiltration into Haqqani Network Badri 313 unit and into Nangarhar GDI.

¹⁴² Abdul Sayed, Pieter Van Ostaeyen & Charlie Winter, “Making Sense of the Islamic State’s War on the Afghan Taliban,” *Hudson Institute*, January 25, 2022, <https://www.hudson.org/node/44711>.

stan.¹⁴³ The operations conducted by the Taliban proceeded frequently with utter disregard for civilian casualties and often falsely portrayed minorities as valid targets.¹⁴⁴ When in June 2023 the Taliban conducted an operation in Kunar targeting Sanaullah Ghafari, a young person resembling him was killed instead. The body was still presented by the Taliban to international interlocutors as the ISKP leader. Overall, the Taliban claim to have eliminated between 2022-2024 over one hundred alleged ISKP cadres, but the exact circumstances, identities and roles remain obscure.¹⁴⁵ Still, the Taliban could not eliminate the ISKP presence.¹⁴⁶

Claimed attacks in Afghanistan declined but increased in Pakistan.¹⁴⁷ The increase of ISKP activity in Pakistan often under the label of a “Pakistan Province” occurs in the same areas where TTP attacks (South and North Waziristan and Bajaur).

ISKP attacks in Afghanistan became more symbolic and embedded in a propaganda narrative, rather than real challenges for the Taliban hold on power. ISKP targeted Taliban lining up to collect their salaries at a bank in

¹⁴³ While claimed, it is emblematic, that his death has not been documented or confirmed. See Zaki Abbas, “Former IS-K chief Asif Farooqi killed in Afghanistan clash,” *The Express Tribune*, January 17, 2022, <https://tribune.com.pk/story/2339103/former-is-k-chief-asif-farooqi-killed-in-afghanistan-clash?amp=1>. Differences remained on his names and aliases (Aslam / Asif), no photographs were released and it remains unclear whether he was actually by the Taliban and not in an internal dispute, sources claimed that his body would be returned to Orakzai in Pakistan, but there was no further reporting on a burial.

¹⁴⁴ Abdul Sayed, “The Taliban’s Persistent War on Salafists in Afghanistan.” *Jamestown: Terrorism Monitor Afghanistan*, 19 (18), September 24, 2021, <https://jamestown.org/the-talibans-persistent-war-on-salafists-in-afghanistan/>. Abubakar Siddique, “Taliban Wages Deadly Crackdown On Afghan Salafists As War With IS-K Intensifies,” *RFE/Radio Azadi*, October 22, 2021, <https://www.rferl.org/a/taliban-crackdown-salafis-islamic-state-khorasan/31524687.html>, outlines targeted killings of Salafi cleric Sheikh Abu Obaidullah Mutawakil. See also for a perspective from 2025: “The Fate of Salafis Under Taliban: From Imam Removal To Mysterious Killings.” *Afghanistan International*, January 20, 2025, <https://www.afintl.com/en/202501203473>.

¹⁴⁵ United Nations, Monitoring Team’s 15th report to the 1988 Committee (S/2024/499), 8. July 2024, docs.un.org/S/2024/499, 14f.

¹⁴⁶ Franz Marty, “Is the Taliban’s Campaign Against the Islamic State Working?” *The Diplomat*, February 10, 2022, <https://thediplomat.com/2022/02/is-the-talibans-campaign-against-the-islamic-state-working/>.

¹⁴⁷ United Nations, Monitoring Team’s 15th report (S/2024/499), 15.

Kunduz in February 2024 and killed the second highest Taliban member of the Haqqani Network Minister for Refugee Return Khalil Haqqani in Kabul in December 2024. These attacks corresponded to ISKP propaganda themes accusing the Taliban to receive money from the United States and them agreeing to the nonvoluntary return of refugees from Pakistan, which was discussed in one of the rare cabinet meetings in Kandahar.

In order to evade the vengeful Haqqani family - the Minister of Interior Siraj is Khalil's nephew - ISKP cadres relocated to Baluchistan in Pakistan in late 2024 and early 2025 but did not stay there for long. Their media unit appears to have had a more stable presence in Baluchistan since early 2024.¹⁴⁸ Under pressure from Pakistani law enforcement - in partnership with Turkey in 2025, cadres relocated to the border areas of Khyber Pakhtunkhwa and adjacent provinces inside Afghanistan. Likely to secure this area in Pakistan, on 2 July 2025, ISKP assassinated administrative and police personnel in Bajaur.¹⁴⁹

The ISKP presence in Afghanistan remained, though. The Taliban GDI attacked several times ISKP cells, killing two suspects in June 2025 in Kabul¹⁵⁰ and an unknown number in August 2025 in Nangarhar and Parwan provinces.¹⁵¹ During the second half of 2025 ISKP was active mainly in North Afghanistan in particular Badakhshan, and in East Afghanistan in areas close to the Pakistani borders. Throughout 2025, travel of Islamic State personnel

¹⁴⁸ Hale Gönültaş, "Konya'dan Belucistan'a IŞİD Horasan'ın propaganda hattı" [From Konya to Balochistan: ISIS-K's Propaganda Pipeline], *Kisa Dalgi*, June 20, 2026, <https://kisadalga.net/haber/ozel-haber/konyadan-belucistana-isid-horasanin-turkce-propaganda-hatti-138763>.

¹⁴⁹ "ISKP claims VBIED blast in Bajaur killing Pakistani government official, policemen." *SITE*, July 1, 2025, <https://ent.siteintelgroup.com/content/statements/iskp-claims-vbied-blast-in-bajaur-killing-pakistani-government-official-policemen/>. The attack used an explosives-laden motorcycle that was remotely detonated when the vehicle passed of the Assistant Commissioner of Nawagai passed it.

¹⁵⁰ Ahmad Sohaib Hasrat, "Daesh hideout destroyed, 2 affiliates killed in Kabul," *Pajhwok*, June 10, 2025, <https://pajhwok.com/2025/06/10/daesh-hideout-destroyed-2-affiliates-killed-in-kabul/>.

¹⁵¹ United Nations, Monitoring Team's 16th Report to the 1988 Sanctions Committee (S/2025/796), December 8, 2025, docs.un.org/S/2025/796, page 15, reports Taliban claiming killing on 16 August 2025 an ISKP operative "Haji Musa" and foiled an attack on an industrial park in Parwan on 14 August 2025.

from Syria and Iraq to Afghanistan increased, with some Tajik members allegedly visiting ISKP in late 2025 in Kunar and some Turkic-speaking Central Asians and very few Syrians also coming to Afghanistan.¹⁵² ISKP maintained throughout a presence and attack capacity in West Afghanistan, particularly Herat. On 10 April 2026, unidentified gunmen opened fire on people in front of a Shia shrine in Herat Province. Although ISKP did not claim responsibility, they had in the past repeatedly targeted Shia Hazaras. Observers noted that the long-serving Taliban Governor Mawlawi Islamjar was also a vocal proponent of the excommunication of Shia Muslims.¹⁵³

In early 2026, like in the prior year, ISKP was able to deploy several suicide attackers in short succession. One targeted on 19 January 2026 a Chinese restaurant in Kabul and another one a tribal wedding in Pakistan on 23 January 2026. Another suicide attack on 23 January 2026 killed a pro-Government tribal leader in Dera Ismail Khan District in Pakistan.¹⁵⁴ On 6 February 2026 a suicide bomber detonated explosives during Friday prayers at the Khadija Tul Kubra Shia Mosque in Islamabad, accompanied by shooting, killing 32 and injuring more than 150. This attack was claimed by a group calling itself the Pakistan Province of the Islamic State, a front for ISKP.

¹⁵² Numbers as of March 2026: ISKP - 3,000, TTP 5-7,000, Al-Qaida 400 - 1,500, Islamic Movement of East Turkestan (ETIM-TIP) - 300 - 1,200, Islamic Movement of Uzbekistan (IMU), renamed as "Islamic Party of Turkestan" - 150-500 people) and Tajikistan's "Jamaat Ansarullah" - 150-250. See: "About the military and security situation in Afghanistan," *Russian Federation Ministry of Foreign Affairs*, February 27, 2026, https://mid.ru/ru/foreign_policy/vnesnepoliticeskoe-dos-e/krizisnoe-uregulirovanie-regional-nye-konflikty/obstanovka-v-afganistane/.

¹⁵³ On the attack: Farhad Farhaad, "Religious Hatred and Taliban Silence: A Grieving Mother's Painful Account from Herat," *Hashte Sobh*, April 13, 2026, <https://8am.media/eng/herat-shia-massacre-taliban-silence/>.
On the Taliban Governor's book: "Taliban's Governor Who Called Shias Unbelievers, Now Looks To Reassure Them." *Afghanistan International*, December 5, 2023, <https://www.afintl.com/en/202312056116>.

¹⁵⁴ This was covered in ISIL's central weekly Al-Naba 531 on 22 January 2026, see: "An-Naba "Exclusive" Reports Claim and Shed Light on IS Military Operations in Africa and Afghanistan." *SITE*, January 22, 2026, <https://ent.siteintelgroup.com/content/statements/an-naba-exclusive-reports-claim-and-shed-light-on-is-military-operations-in-africa-and-afghanistan-/>.

Calls for attack in China had been made repeatedly in 2025.¹⁵⁵ Credit for the 19 January attack in Kabul was taken immediately by Amaq on the same day with two bulletins.¹⁵⁶ The weekly Al-Naba article provided a photo and code-name of the attacker “Othman al-Muwahed” and claimed that he “remained inside the restaurant for half an hour waiting for his target to be complete, until he detonated his explosive vest among them, resulting in approximately 25 casualties, including both dead and wounded, among them the [Taliban] guards.” This detail aimed to emphasize the patience and determination of the attacker but also underlined the claim to be able to move freely within Taliban-controlled space. While ISKP claimed that the attack killed ten Chinese nationals, with one a member of the Chinese Communist Party, the Taliban downplayed the death toll and claimed that only one Chinese national was killed. The article in Islamic State’s weekly Al-Naba justified the attack by “the crimes committed by the infidel Chinese government against the Uyghur Muslims under Communist occupation.” This reconnected to the last time Al-Naba covered a spectacular attack on Chinese in Kabul, in January 2023.¹⁵⁷

Another effort is being made to attack mid- to senior-level clerics supporting the Taliban. On 10 January 2026, ISKP killed a Jamiat-i Ulama-Islami (Maw-

¹⁵⁵ In early 2025 a Chinese involved in mineral extraction was assassinated in North Afghanistan, in July and September the ISKP-aligned Sira Al-Khilafa Media Foundation (Life of the Caliphate Foundation) called for attacks in China. See: “Major IS-aligned Unit Targets China, Urges Uyghurs Mount Attacks in Beijing and Shanghai,” *SITE*, July 24, 2025, <https://ent.siteintelgroup.com/content/statements/major-is-aligned-unit-targets-china-urges-uyghurs-mount-attacks-in-beijing-and-shanghai/>. “IS-aligned Unit Urges Uyghurs Join Group and Establish Province in Northwestern China,” *SITE*, September 10, 2025, <https://ent.siteintelgroup.com/content/chatter/is-aligned-unit-urges-uyghurs-join-group-and-establish-province-in-northwestern-china/>.

¹⁵⁶ The attack targeted in a Chinese restaurant, killing 12 and injuring 15. See: “ISKP Claims Suicide Bombing on Chinese Nationals in Secure Area of Kabul,” *SITE*, January 19, 2026, <https://ent.siteintelgroup.com/content/statements/iskp-claims-suicide-bombing-on-chinese-nationals-in-secure-area-of-kabul/>.

¹⁵⁷ “IS’ an-Naba 373 Details Major Ops in Khorasan Province, Exposes Security Gaps in Taliban Counterterrorism Strategy,” *SITE*, January 13, 2023, <https://ent.siteintelgroup.com/content/statements/is-an-naba-373-details-major-ops-in-khorasan-province-exposes-security-gaps-in-taliban-counterterrorism-strategy/>.

lana Fazlur Rehman faction) cleric in Waziristan.¹⁵⁸ On 28 January 2026 ISKP attacked a member of Lashkar-e Tayyiba using an improvised explosive device in Bajaur.¹⁵⁹ As a byproduct of increased activity in Pakistan, in March 2026, ISKP reportedly lost a commander in Peshawar.¹⁶⁰ ISKP (using the Pakistan Province branding) also claimed responsibility for the 5 May 2026 assassination of Pakistani cleric Sheikh Muhammad Idrees Turangzai, Dean of the famous Haqqania Madrasa in Khyber Pakhtunkhwa.¹⁶¹

This shows that despite arrests and loss of leaders, ISKP maintains significant operational capability, including the ability to recruit suicide attackers. Looking through the various attacks executed in 2025 and up to mid-2026, ISKP continued to have access to modern tactical equipment (including drones, night vision devices, thermal imagers, etc.). It is likely that this access goes back to ultimately the Taliban stock through ISKP individual members' contacts to TTP and the BLA and their access to military stores of the Second Emirate.

ISKP's propaganda, both online and by word of mouth, focused on the endemic corruption of the Taliban, their betrayal of Islam and being silent on

¹⁵⁸ "ISKP Takes Credit for Assassination of Senior JUI-F Figure in South Waziristan," January 10, 2026, <https://ent.siteintelgroup.com/content/statements/iskp-takes-credit-for-assassination-of-senior-jui-f-figure-in-south-waziristan/>.

¹⁵⁹ "ISKP Claims Killing LeT Member with Explosive Device in Bajaur," *SITE*, January 28, 2026, <https://ent.siteintelgroup.com/content/statements/iskp-claims-killing-let-member-with-explosive-device-in-bajaur/>.

¹⁶⁰ Sohrab Sarwari, "Planner behind Kabul Bank attack in Kunduz killed in Peshawar," *Pajhwok*, March 8, 2026, <https://pajhwok.com/2026/03/08/planner-behind-kabul-bank-attack-in-kunduz-killed-in-peshawar/>, claims based on a Taliban GDI outlet that the ISKP planner of the 11 February 2025 attack on Taliban queuing for salaries at a bank in Kunduz went by the name of "Zalmai Badakhshi" alias "Salman" had left Afghanistan in October 2025 and was killed in Shah Khas area of Peshawar.

¹⁶¹ Izhar Ullah: *Matyad afghan Taliban rahnumaon-ke ustad muqatol Molana Idris kon be?* [*Who Was Maulana Idris, the Teacher of Multiple Afghan Taliban Leaders?*] *Independent Urdu*, May 5, 2026, <https://www.independenturdu.com/node/185776>. "Mawlana Muhammad Idris tsok way? [*Who Was Maulana Muhammad Idris?*]" *Afghanistan International Pashto*, May 5, 2026, <https://www.afintl.com/pa/202605056776>. Esma Kumova: *Pakistan'da bir alim cinayeti daha: Bölgenin önemli isimlerindedi* [Another scholar murder in Pakistan: He was among the region's important figures], *Dünya Bülteni*, May 6, 2026, <https://www.dunyabulteni.com.tr/pakistanda-bir-alim-cinayeti-daha-bolgenin-onemli-isimlerindedi>.

the treatment of Muslims in China and the war between Israel and Hamas in Gaza.¹⁶² The dissemination in all languages of Central Asia led to recruitment outside of Afghanistan, though the flagship propaganda outlet Al-Azaim and core messages originate in Pashto, with the readership extended even into Europe.¹⁶³ ISKP's propaganda suffered following the arrest of media leader Sultan Aziz Azzam in early 2025, under whose leadership it had published over 3,000 books and pamphlets and over 7,000 audio and video productions.¹⁶⁴ By late January 2026, ISKP issued again after a hiatus its English-language magazine "Voice of Khorasan."¹⁶⁵

The aspirations of ISKP in Afghanistan start with undermining the Taliban legitimacy and promise to implement the original Islamic system instead. The line of argument does not question basic Taliban aims, which are shared, e.g. the absolute rule by an absolute leader bearing the title "Amir al-Mu'minin." ISKP points out that Hibatullah is a corrupted imposter, demonstrated by the lack of full implementation of an Islamic system, the foreign sponsors like China, India and Russia, and the close alliance with Iran.¹⁶⁶

This approach is highly effective within Taliban ranks, where large numbers of fighters feel that the current Taliban regime did not implement the war

¹⁶² "IS Dismisses Sharm el-Sheikh Peace Summit, Argues Permanent End to Bloodshed Lies with the Sword," *SITE*, October 16, 2026, <https://ent.siteintelgroup.com/content/statements/is-dismisses-sharm-el-sheikh-peace-summit-argues-permanent-end-to-bloodshed-lies-with-the-sword/>.

¹⁶³ Almost a 150-page refutation of a German Salafist preacher: "ISKP-linked Unit Justifies Killing of Spies While Refuting German Salafist Preacher Maligned by Group," *SITE*, October 29, 2025, <https://ent.siteintelgroup.com/content/statements/iskp-linked-unit-justifies-killing-of-spies-while-refuting-german-salafist-preacher-maligned-by-group/>.

¹⁶⁴ Osama Ahmad, "Sultan Aziz Azam: ISKP's Spokesperson Arrested in Pakistan," Jamestown: *Terrorism Monitor*, 17 (3), March 25, 2026, <https://jamestown.org/sultan-aziz-azam-iskps-spokesperson-arrested-in-pakistan/>.

¹⁶⁵ "Resuming Publication, ISKP-linked Unit Continues Exploring AI Chatbots in English Magazine and Fundraises for Fighters," *SITE*, January 3, 2026, <https://ent.siteintelgroup.com/content/statements/resuming-publication-iskp-linked-unit-continues-exploring-ai-chatbots-in-english-magazine-and-fundraises-for-fighters/>.

¹⁶⁶ On 20 February ISIL amplified threat against Chinese nationals "Promoting Kabul Suicide Bombing, ISKP-linked Unit Delivers Bloodthirsty Warning to Chinese Nationals," *SITE*, January 20, 2026, <https://ent.siteintelgroup.com/content/statements/promoting-kabul-suicide-bombing-iskp-linked-unit-delivers-bloodthirsty-warning-to-chinese-nationals/>.

aims for which they risked their lives. Giustozzi observed already in 2023, that despite some targeted operations, ISKP survives as “the drivers of mobilisation into its Afghan ranks remain largely unaddressed.”¹⁶⁷

Another objective for ISKP’s propaganda is to reach out to the Afghan and Central Asian diaspora in the West to commit attacks in Europe and North America. Most of these attacks could be prevented, unlike the massive attacks against the Crocus City Hall in Moscow, Russia and in Kerman and Shiraz in Iran.¹⁶⁸ ISKP acted through facilitators based in Afghanistan, Pakistan, Iran and Türkiye, and was accompanied through media production. This was shown by the arrests in Pakistan of the Afghan citizens Adel Arif Panjshiri and Muhammad Sharifullah, and Turkish citizens Özgür Altun alias Abu Yaser al-Turki and his wife and later Ahmet Kazancı.¹⁶⁹ Fragmented media activity is often an indicator for coming attacks, as also shown in the Al-Qaida context.¹⁷⁰ These appeals did not fall on deaf ears, reaching through 2024 an audience in Europe to target places of worship in Turkey¹⁷¹ and

¹⁶⁷ Antonio Giustozzi, “The Taliban’s Campaign against the Islamic State: Explaining Initial Successes,” *Occasional Paper*, London: RUSI, 2023, online link: <https://static.rusi.org/op-taliban-campaign-against-islamic-state.pdf>.

¹⁶⁸ Ameera Jadoon, Abdul Sayed, Lucas Webber, and Riccardo Valle, “From Tajikistan to Moscow and Iran: Mapping the Local and Transnational Threat of Islamic State Khorasan,” *CTC Sentinel West Point*, 17 (5), May 2024, 112, <https://ctc.westpoint.edu/from-tajikistan-to-moscow-and-iran-mapping-the-local-and-transnational-threat-of-islamic-state-khorasan/>.

¹⁶⁹ Hale Gönültaş, *İŞİD Horasan hattında yakalandı: MİT’in Türkiye’ye getirdiği Ahmet Kazancı kimdir?* [Caught in the line of ISIS Khorasan: Who is Ahmet Kazancı]. Kısa dalga, June 17, 2026, <https://kisadalga.net/haber/ozel-haber/turkiyede-izi-yoktu-pakistanda-ortaya-cikti-ozgur-altunun-ifadesiyle-ulasilan-ahmet-kazancinin-sorgusu-basladi-138707>. Animesh Roul, “Özgür Altun: Turkish Media Mastermind for IS-KP Arrested,” Jamestown: *Terrorism Monitor*, October 9, 2025, <https://jamestown.org/ozgur-altun-turkish-media-mastermind-for-is-kp-arrested/>.

¹⁷⁰ Sara Harmouch, “Global Terrorism Threat Looks Uncomfortably Familiar,” *Jamestown: Impending threats*, July 16, 2026, <https://jamestown.org/global-terrorism-threat-looks-uncomfortably-familiar/>.

¹⁷¹ Notable is the planned attacks on synagogues and the actual attack on a church in January 2024. See: Robert Badendieck & Mehmet Guzel, “The Islamic State group claims responsibility for the Istanbul church attack that killed one person,” *Associated Press*, January 4, 2024, <https://apnews.com/article/istanbul-church-attack-islamic-state-18ba89071eb86cd455554cd20187d190>.

Czech Republic¹⁷², New Year in Central Asia¹⁷³ and later in March to June 2024 against the concert of Taylor Swift in Austria¹⁷⁴, the Paris Olympics and the UEFA Euro 2024 in Germany¹⁷⁵, in November against Election Day in the United States.¹⁷⁶ Early in 2025, ISKP propaganda called for attacks on

¹⁷² “Czech authorities detain 5 teens over online radicalization by IS and charge 2 with terror plot,” *Associated Press*, June 25, 2025, <https://apnews.com/article/czech-teenagers-radicalized-islamic-state-97d0ee730763a53ac69508309ec48db4>.

¹⁷³ In January 2024 a car bomb in Kulob targeted a local politician, with ISKP claiming responsibility. Tajik authorities arrested approximately 30 individuals linked to ISKP plotting to poison food at public gatherings during Nowruz celebrations. See: “Country Reports on Terrorism 2024: Tajikistan,” *United States Department of State*, <https://www.state.gov/reports/country-reports-on-terrorism-2024/tajikistan/>.

¹⁷⁴ Nicolas Stockhammer & Colin Clarke “The August 2024 Taylor Swift Vienna Concert Plot.” *CTC Sentinel*, 18 (1), January 2026, 8-17, <https://ctc.westpoint.edu/the-august-2024-taylor-swift-vienna-concert-plot/>.

¹⁷⁵ German authorities arrested an Iraqi suspect planning a stabbing attack and a separate ISKP-linked individual who reportedly sought employment connected to the UEFA European Championship in June 2024. Morgan Tadych, “From Dushanbe to Berlin: The emerging ISIS-K threat,” *Atlantic Council*, October 10, 2024, <https://www.atlanticcouncil.org/blogs/menasource/europe-isis-k-tajikistan/>.

¹⁷⁶ Tajik and Afghan plotters were arrested in 2024 in the United States. See: Pat Milton, Robert Legare, Nicole Sganga & Camilo Montoya-Galvez, “8 arrested men with ties to ISIS feared to have been plotting potential terrorist attack in U.S., sources said,” *CBS News*, June 26, 2024, <https://www.cbsnews.com/news/more-information-emerges-about-8-tajikistani-men-arrested-for-suspected-isis-ties/>; “Afghan National Pleads Guilty to Plotting Election Day Terror Attack in the United States,” *United States Department of Justice*, June 13, 2025, <https://www.justice.gov/opa/pr/afghan-national-pleads-guilty-plotting-election-day-terror-attack-united-states>, with one of the plotters, Afghan Abdullah Haji Zada being deported to Afghanistan as part of the sentence. United States Citizenship and Immigration Services “USCIS Assists FBI Investigation Leading to Guilty Plea in ISIS-Inspired Election Day Terror Plot.” *USCIS*, April 24, 2025, <https://www.uscis.gov/newsroom/news-releases/uscis-assists-fbi-investigation-leading-to-guilty-plea-in-isis-inspired-election-day-terror-plot>.

the United Nations.¹⁷⁷ In late March 2025, ISKP's Voice of Khorasan in English scolded the Taliban for their alliance with Iran and called for attacks in Australia.¹⁷⁸ Another call for attacks in the US was made in late 2025¹⁷⁹ following which a suspect was arrested.¹⁸⁰ A recently captured ISKP member Mehmet Gören by Turkish intelligence in the Afghanistan-Pakistan border region in December 2025 showed that he was prepared to carry out suicide

¹⁷⁷ Voice of Khorasan 44 article "The Desire for Seat" makes the case for the United Nations corrupting the Taliban through the temptation of international recognition: "ISKP-linked Unit Slams UN as "Greatest Tyrant," Criticizes Taliban's Deference for Trump in 44th Issue of English Magazine," *SITE*, February 26, 2025, <https://ent.siteintelgroup.com/content/statements/iskp-linked-unit-slams-un-as-greatest-tyrant-criticizes-taliban-s-deference-for-trump-in-44th-issue-of-english-magazine/>. See also for another text accusing the United Nations to create "heretic constitutions" that create false categories: "While Exploring Bloody Conflict in Syria's Coastal Region, IS Urges Sunnis Shun 'Ignorant' Concepts and Embrace Radical Ideology," *SITE*, March 17, 2025, <https://ent.siteintelgroup.com/content/statements/while-exploring-bloody-conflict-in-syria-a-coastal-region-is-urges-sunnis-shun-ignorant-concepts-and-embrace-radical-ideology/>.

¹⁷⁸ Voice of Khorasan 45 included criticism of the Taliban for aligning with Iran and recycled an interview with an Australian fighter in Syria: "ISKP-linked Unit Reminds of Cambodian-Australian's Joining of IS, Slams Afghan Taliban for Cooperation With Iran," *SITE*, March 27, 2025, <https://ent.siteintelgroup.com/content/statements/iskp-linked-unit-reminds-of-cambodian-australian-s-joining-is-slams-afghan-taliban-for-cooperation-with-iran/>, and re-published ten-year old material from Syria starring Australian Neil Prakash alias Abu Khaled al-Kambudi used in a separate call for attacks in Australia: "IS-aligned Channel Amplifies Incitement to Muslims in Australia, 'Attack Before Being Attacked'," *SITE*, March 28, 2025, <https://ent.siteintelgroup.com/content/chatter/is-aligned-channel-amplifies-incitement-to-muslims-in-australia-attack-before-being-attacked/>.

¹⁷⁹ "ISKP-linked Unit Summons Jihadists to Kill Qur'an Burning Congressional Candidate in Texas," *SITE*, August 28, 2025, <https://ent.siteintelgroup.com/content/statements/iskp-linked-unit-summons-jihadists-to-kill-quran-burning-congressional-candidate-in-texas/>.

¹⁸⁰ The suspect Ammar Said allegedly planned an attack on the TACOM United States Army facility in Michigan but confided only in undercover agents posing as ISKP. See: "Former National Guardsman allegedly plotted ISIS-inspired attack on Michigan military facility," *ABC News*, May 14, 2025, <https://abcnews.com/US/former-national-guardsman-allegedly-plotted-isis-inspired-attack/story%3Fid%3D121797139>. Since the arrest, the case (2:25-mj-30313) was merged with another case (25-20725) and has not yet reached trial stage.

attacks in Pakistan, Turkey and several European countries.¹⁸¹ He reportedly survived airstrikes against ISIS positions in Pakistan before going into hiding and was then captured.¹⁸² In November 2025, ISKP reached out to Afghan diaspora in Europe and Central Asia to commit attacks.¹⁸³ A propaganda meme was published on 10 January 2026 and suggested a focus of attacks on New York.¹⁸⁴

On 26 January 2026 instructions were published how to evade detection in Telegram.¹⁸⁵ ISKP distributed new wallet information through alternate channels in early 2026.¹⁸⁶ By aligning attacks closely with propaganda, calls

¹⁸¹ Esra Tekin, “Senior figure of ISIS (Daesh) terror group captured in Afghanistan-Pakistan region by Turkish intelligence,” *Anadolu Agency*, December 22, 2025, <https://www.aa.com.tr/en/turkiye/senior-figure-of-isis-daesh-terror-group-captured-in-afghanistan-pakistan-region-by-turkish-intelligence/3777908>.

¹⁸² Announced capture of Mehmet Gören alias “Yahya” see: “MİT’ten, DEAŞ’ın intihar eylemcisine operasyon [Turkish intelligence agency conducts operation against ISIS suicide bomber],” *Demirören News Agency (DHA)*, December 22, 2025, <https://www.dha.com.tr/gundem/mitten-deasin-intihar-eylemcisine-operasyon-2782468>.

¹⁸³ “ISKP-linked Unit Summons Jihadi Afghan Expats in West, Central Asia to Carry Out Lone-Wolf Attacks,” *SITE*, November 5, 2025, <https://ent.siteintelgroup.com/content/multimedia/iskp-linked-unit-summons-jihadi-afghan-expats-in-west-central-asia-to-carry-out-lone-wolf-attacks/>.

¹⁸⁴ “Depicting Gunman Overlooking Liberty Island and NYC’s Financial District, ISKP-linked Unit Threatens ‘Horrific Punishment,’” *SITE Monitoring*, January 15, 2025.

¹⁸⁵ “Supporter Advises Utter Secrecy in Planning Lone-Wolf Operations, Recommends ‘Trick’ for Broadcasting Claim,” *SITE*, January 26, 2026, <https://ent.siteintelgroup.com/content/chatter/is-supporter-advises-utter-secrecy-in-planning-lone-wolf-operations-recommends-trick-for-broadcasting-claim/>.

¹⁸⁶ ISKP had advertised the same Monero wallet for donations in cryptocurrency for over three years. In late February 2026, a user with the infamous username “Khurasan.Lion” on RocketChat encouraged donations of Monero and posted the same wallet address as in issue 47 of Voice of Khorasan. Likely this was an imposter account operating using the “Khurasan.Lion” handle after the arrest of Özgür Altun. Three new wallets were provided on 24 February in Hatf Media, on 5 April on Al-Ayaim, on 1 May via Rocket Chat and also in the issue of Islamic State Pakistan Province magazine “Invade” released on 11 February 2026. A user on the Al-Azaim Element channel claimed on 31 March that ISKP no longer had access to their old Monero addresses.

for donations in cryptocurrencies are highly effective.¹⁸⁷ When on 1 July 2026 over 130 electronic wallets belonging to ISKP were frozen, analysts documented that the wallet had received over \$1.4 million since 2023 and sent over \$880,000 to various locations, including Syria.¹⁸⁸

Conclusion

The Taliban claim that there is no terrorist presence within its borders, is “judged not to be credible by regional countries.”¹⁸⁹ The current situation reflects the result of policy choices towards stabilizing the Taliban’s Second Emirate. As Asfandiyar Mir predicted in 2023, “a stronger Taliban [...] may target ISK[P] more effectively; however, stability and strength may also embolden the Taliban into ramping up their support for allied groups such as al-Qaida and the TTP.”¹⁹⁰ It is evident from ISKP attack patterns that the reaction of ISKP had been to integrate under the TTP umbrella. The Taliban are almost guaranteed to continue support to the TTP, who in turn are unlikely not to further escalate their attacks against Pakistan.¹⁹¹ While the insurgencies in Pakistan pursued by TTP and BLA are unlikely to be successful in the short to medium term against the formidable resources of the Pakistani

¹⁸⁷ Adam Rousselle, “Propaganda as Financial Infrastructure: How Islamic State and al-Qaeda Media Ecosystems Enable Terrorist Finance,” *Global Network on Extremism and Technology (GNET)*, April 7, 2026, <https://gnet-research.org/2026/04/07/propaganda-as-financial-infrastructure-how-islamic-state-and-al-qaeda-media-ecosystems-enable-terrorist-finance/>.

¹⁸⁸ Chainalysis Team, “OFAC Updates ISIS-Khorasan Sanctions with Over 100 Cryptocurrency Wallets,” *Chainalysis*, July 1, 2026, <https://www.chainalysis.com/blog/isis-designation-crypto-addresses-july-2026/>.

¹⁸⁹ United Nations, Sixteenth Report (S/2025/796), page 3 and United Nations, 36th Report (S/2026/44), page 17.

¹⁹⁰ Asfandiyar Mir, “Commentary: No Good Choices: The Counterterrorism Dilemmas in Afghanistan and Pakistan,” *CTC Sentinel*, 16 (10), October-November 2023, 40-53, <https://ctc.westpoint.edu/wp-content/uploads/2023/11/CTC-SENTINEL-102023.pdf>, 44.

¹⁹¹ Regional countries are unlikely to step in decisively. The primacy of economic cooperation drives tolerance for the Taliban including within Pakistan. While the Central Asian diaspora in the Russian Federation, Turkey and Europe remains a reservoir for ISKP recruitment, the security management inside Central Asian states has confidence in thwarting any domestic challenges.

state, the ongoing conflict allows ISKP the space in which it can survive, as individuals embed in the TTP or Afghan Taliban networks. The radicalization of Afghan society by the Taliban is likely to lead to a perennialization of ISKP as an underground current of true believers. Joint operations with Pakistan have significantly degraded ISKP's outreach but cannot influence the dynamics inside Afghanistan. As stated by Professor Michael Semple, the "extremist nature of the Taliban's ideological project suggests that, sooner or later, Afghanistan may again disturb regional peace and stability."¹⁹²

¹⁹² Michael Semple and Atta Ur Rahman Saleem, "Revised Role for the UN in Afghanistan: Pragmatic Presence Today; Preparing for Opportunities Tomorrow." University of Edinburgh: *PeaceRep: The Peace and Conflict Resolution Evidence Platform*, Policy Paper, February 2026.