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Peace and Conflict Resolution Evidence Platform


AFGHANISTAN

# Peace Matrix for Afghanistan

## Strengthening Afghans' pursuit of democracy, freedom and economic recovery

CONCILIATION RESOURCES

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THE UNIVERSITY of EDINBURGH



This research was produced by Mawlvi Atta ur Rahman Saleem and Michael Semple, working with Conciliation Resources and the PeaceRep consortium.

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# Key Findings and Recommendations

Key findings and recommendations from PeaceRep and Conciliation Resources Afghanistan research are summarised here. They outline the rationale and logic of a 'matrix' approach to peace in Afghanistan, by which different Afghan individuals and groups can lead multiple actions to create conditions for peace without need for a structured process of formal negotiations. Findings and recommendations are drawn from and elaborated in the main report below, along with details of the research methodology.

### Key Findings – Developments with the Taliban's Islamic Emirate 2023–24

- **Taliban authoritarianism** – the Taliban govern with all the hallmarks of authoritarianism: pluralism has been eradicated; political legitimacy is derived through the Amir chosen by God to implement divine law, not through popular consent; dissent and political mobilisation are suppressed; and the Amir exercises untrammelled executive authority, unconstrained by a constitution.

  Women are excluded from public life as a matter of fundamental principle. A repressive apparatus led by the Taliban's General Directorate of Intelligence enforces compliance. Afghans who dare to speak publicly face arrest or disappearance. Journalists must check reporting with the Taliban, and civil society activity must reach an accommodation with Emirate intelligence.

- **The strategic vision of the Taliban** is to consolidate the Islamic Emirate for permanent rule of Afghanistan, staffed exclusively by Taliban, and impose the doctrines of the Hanafi sect as the sole source of Islam. Authority is concentrated in the Amir and calls for a broad-based government are rejected – the Taliban won the war and see little rationale for incorporating those whom it has defeated.

- **Central role of the Amir** – institutions have been established to reinforce Amir Haibatollah Akhundzada's absolute power: expanding the office of the Amir in Kandahar; forming a special guard force to protect him; strengthening Kandahari over non-Kandahari Taliban and marginalising non-Pashtun northern Taliban; and deepening the exclusion of women.

- **Civil administration and the military – the Taliban's state** – existing national and sub-national administrative structures were largely retained, with the *tashkeel* (staffing plan) used to manage personnel changes within this so that Taliban could accommodate supporters and displace Republic-era civil servants. Waves of purges ensured that the security forces were staffed by bona fide Taliban who had served in the insurgency.

- **Transforming Afghan society** – as well as excluding women, the Taliban used education policy to transform society, including increased recruitment of students to madrassahs and appointing Taliban to headmaster positions. *Motasibeen* (enforcers) with the Ministry for Propagation of Virtue and Suppression of Vice imposed the moral code, including restrictions on women's dress and mobility and men's beards, hairstyles and dress, and bans on music and dance. Shia and Salafi minorities were targeted, including detentions of Salafis and the exclusion of Shias from national and provincial *ulema shuras* (Islamic leadership councils).

- **Economy** – the Taliban increased existing taxes, imposed new taxes and often claimed 'back taxes' from the Republican era. State expenditure was opaque, with reports of both petty and large-scale corruption, while mining contracts were awarded to Taliban. Many international donors reduced humanitarian assistance in response to the Emirate's humanitarian and human rights policies which they deemed unacceptable, and to Taliban efforts to divert aid. The Emirate ban on the narcotics trade reduced opium cultivation, but while peasant farmers subsequently lost livelihoods, trafficking continued in areas where ban enforcement was patchy.

- **Foreign militants** – despite Emirate claims to be honouring commitments to quell foreign militant groups, there were reports throughout 2023 that the Tehreek-e-Taliban Pakistan was operating from bases in Afghanistan, and of direct involvement of Afghan Taliban in operations in Pakistan.

- **International and regional relations** – by early 2024, the Emirate seemed to pivot away from pursuing broader international recognition, and to double down on defying international norms. At the same time, countries in the region were increasingly open to pragmatic engagement with the Taliban, notably an exchange of ambassadors with China.

- **Dialogue and international processes** – the UN-led Doha Process emerged as a key international exercise to coordinate efforts to resolve the conflict in Afghanistan. The November 2023 report of the UN Special Coordinator proposed steps forward including national dialogue, an inclusive constitution-making process, and the appointment of a Special Envoy to lead the Doha Process.

  However, all efforts to persuade the Taliban leadership to moderate its stance have failed. The Taliban opposed the appointment of a Special Envoy and refused to attend the February 2024 round of the Doha Process. PeaceRep and Conciliation Resources research suggests that the Taliban will continue to reject meaningful intra-Afghan political dialogue or any compromise on women's rights, and that international pressure will remain ineffective. The official peace track thus remains stuck.

## Recommendations – a 'Matrix' Approach to Peace

- **Afghanistan needs a peace process** – structural violence is endemic. The Taliban rule by force with limited popular support, and with acute regional, ethnic and gender imbalances in the distribution of power. While there is currently widespread opposition to re-escalating armed conflict, many Afghans still express multiple grievances that risk triggering violent mobilisation – such as over the treatment of women, the Taliban monopoly of state employment, the suppression of opportunities for youth, onerous taxation and mishandling of the economy, arbitrary rule, and sexual violence.

- **Peace matrix** – a conventional 'linear' peace process or roadmap to negotiate a political settlement between Taliban and non-Taliban Afghans is impracticable – either to overcome Taliban intransigence, or to tackle the complexity of current challenges. A 'matrix' approach offers a more viable way forward, by which different Afghan individuals and groups can lead a range of different peace actions in order to create conditions for sustainable peace. Actions can progress at different speeds without the need for a structured process of formal peace talks.

### *Peace Matrix Approach*

**Regime change** – supporters of peace in Afghanistan need to accept the reality that progress requires replacing the Taliban regime with a pluralist political system in which all Afghans see themselves represented.

**Democratic consensus** – PeaceRep and Conciliation Resources research suggests widespread support among non-Taliban Afghans for a new political system. Researchers have been developing 'guiding principles' for democracy and peace through discussions among Afghan constituencies. Such agreed principles can form the basis for a platform to build national consensus for democratic pluralism as a credible alternative to the Islamic Emirate.

**Culture of peace** – Afghan Islamic scholars can espouse teaching on moderation, the Islamic case for democratic pluralism, and that critiques the Islamic Emirate's departure from the reasonable Muslim consensus.

***Peace Matrix Actions***
Dialogue and Mediation

**Intra-Afghan mediation** – Afghan democratic groups and forces are fragmented. There are Afghans with relevant experience of peacemaking who can usefully mediate between different elements of the opposition to the Taliban in order to build a more consolidated democratic coalition.

**National dialogue** is needed to address the current representative deficit among Afghans. Prevailing authoritarianism means a national dialogue would have to be convened outside Afghanistan. Initial steps of a national dialogue process could include using communications technology and 'digital dialogue' as a way to engage people from all provinces of Afghanistan and the diversity of Afghan society.

**Adversary dialogue** – channels of communication with amenable parts of the Taliban leadership should be kept open, in order to facilitate short-term prospects of limited cooperation, identify potential areas of future agreement, and signal that reconciliation with the Taliban will be possible after regime change.

### Mobilisation

**Afghan national democratic struggle** – Afghan opposition political groups have been reticent in developing a programme of action to achieve their objectives. Progress towards peaceful democratic pluralism is more likely to emerge through struggle against, rather than negotiations with, the Taliban. There are many experiences of political and civic actions for non-violent struggle, navigating armed resistance forces.

**Mobilising Afghans living under authoritarianism** – mass mobilisation may be the fastest pathway to exerting leverage over the Islamic Emirate, raising the possibility that the Taliban cannot indefinitely rule by force and boosting the legitimacy of a national democratic coalition. There are examples of effective mobilisation to draw on from previous phases of Afghan resistance to authoritarian regimes.

### Alternative Political System

**Credible transitional leadership** is needed to present a vision for an alternative political system, and eventually head up transition to democratic pluralism. It should comprise competent, principled and representative Afghans, who would need to renounce claims to post-transition public office in order to avoid risks of the political process returning corrupt people to power.

**Incubating the future political system** – Afghans need to prepare an inclusive, accountable and effective post-Emirate government and political system, including designing institutions, norms and codes which enshrine democratic pluralism, and building agreement on them.

### International Partners

**Incentivising peace** – international partners should incentivise Afghans to work for peace and democratic pluralism, and should avoid rewarding the Taliban for obstructing this. The UN sanctions regime is imperfect, but it remains important to incentivise the Taliban to cooperate with peace efforts, and should be actively used to signal that relations have not been and will not be normalised until the Taliban pivot to cooperating with an inclusive political transition.

# Introduction

The report is intended to offer fresh thinking on how to unstick the Afghan peace process in the light of the Taliban's consolidation of their monopoly of power and the failure of efforts to achieve compromise through engagement with them. The report reviews the current state of the Afghan conflict and assesses the Taliban's performance in control of the state to inform suggestions on the scope for Afghans to take the initiative on building a peaceful plural alternative to the Taliban's Islamic Emirate.

The analysis by the two authors draws on detailed accounts of unfolding events in Afghanistan which they have accessed with the help of extensive contacts across Afghan society.

Mawlvi Atta ur Rahman Saleem was the pioneer of negotiation with the Taliban Movement, with 30 years of experience engaging with them since the movement emerged in 1994. During the Islamic Republic period (2004–21), he served as deputy head of the two national bodies tasked with pursuing peace, the Supreme Council for National Reconciliation and the High Peace Council. Mawlvi Saleem's analysis is informed by insights he obtains from his network of peers, built up during a career in peace and mediation. This peer network has nationwide coverage and consists of around 40 figures who were active in public life and involved, at different levels, in reconciliation efforts during the Republic. They include former members of the Republic's negotiating team, members and advisers of the peace commissions, *ulema* (scholars of Islamic doctrine and law), several provincial governors, deputy ministers, jurists, senior military officers and civil society activists. While some of the peacemakers have stayed on in Afghanistan since the Taliban takeover, many have relocated to the countries of the region and a few further afield. All are well grounded in Afghan society and politics and maintain extensive contacts inside the country. A subset of this peer network constitutes a peacemakers' working group, with which Mawlvi Saleem consults to agree consensus positions on key issues around the peace process.

Professor Michael Semple served as a United Nations official during the first period of Taliban rule and the foundational phase of the Islamic Republic, during the implementation of the Bonn Accords. He also helped to pioneer approaches to reconciliation and engagement with the Taliban during the Republican period. He advised the leadership of the peace commissions and has continued ethnographic research on Afghanistan, drawing on the insights and relationships built up during his successive roles in the country.

The current report is a sequel to the authors' 2022 report, *Towards peaceful and plural politics in Afghanistan,*[1] written in the wake of the Taliban takeover of Afghanistan the previous year. The 2022 report was based upon a consultation with 27 Afghan peacemakers as they struggled to make sense of the abrupt changes brought about by the collapse of the Republic. Peacemakers had been urged during the Republic to pursue peace as a settlement between the two belligerents. Now they have to adapt to a conflict in which a single armed faction, the Taliban, has secured control of the national territory without a settlement or resolution of the multiple issues which divided Afghans for over four decades. In 2022 the peacemakers concluded that, even after the Taliban's seizure of power, achievement of sustainable peace depends on moving towards democratic pluralism. They identified the Taliban's assertion of an extreme version of power monopoly as a key driver of conflict. They imagined a new peace process involving dialogue, mobilisation and planning, through which the Afghan people would articulate their aspirations to determine the form of government and choose their representatives.

The latest study incorporates observations about Taliban politics and governance during 2023 and the first quarter of 2024, covering the second and much of the third year of the restored Emirate. In this period the Taliban have consolidated their political system, adopting an increasingly authoritarian form of governance, with a high degree of political and ethnic exclusiveness and extreme gender discrimination. The authors believe that Taliban actions during this consolidation phase provide a more reliable guide to the leaders' strategic intent than their rhetoric or undertakings given prior to taking power.

A notable development in peacemaking during 2023 was the consultation conducted by the UN-mandated Special Coordinator Feridun Sinirlioghlu. His final report to the Security Council proposed a dialogue process, to be led by a UN Special Envoy, promoting a settlement based on restoration of rights and inclusive government. Sinirlioghlu's report provides an authoritative description of the endpoint of a peaceful Afghanistan. But the reception of the report indicates the vulnerability of any Afghan peace process to a de facto veto exercised by the Islamic Emirate leadership. The Taliban rejected the proposal for a Special Envoy and avoided discussion on a political settlement by staying away from the UN's latest attempt to convene meaningful dialogue, in Doha in February 2024.

This report provides a set of recommendations on how Afghan political actors can take the initiative to promote an inclusive settlement, in line with the Sinirlioghlu vision, despite the Emirate leadership's veto and the international community's apparent unwillingness to confront this veto.

# The Consolidation of the Taliban's Islamic Emirate

During 2023, the Taliban consolidated their Islamic Emirate so that, by the end of the year, it was clear how they intended to continue ruling Afghanistan. The Islamic Emirate, as Afghans now experience it, can be thought of as a 'finished product' rather than a 'work in progress', despite the Taliban continuing to label their ministers as 'caretakers'. This Emirate sets the national context within which any peace initiative, and indeed the conflict, can be expected to play out in the next few years.

The commentary below draws upon observations of Taliban and their Emirate made by members of the Afghan peacemakers' working group. Their observations characterised the Islamic Emirate in the first quarter of 2024 as exhibiting:

- A narrow ethnic base
- Highly concentrated power and decision-making
- The effective exclusion of women from public space
- The use of repressive apparatus to suppress dissent and opposition
- A political monopoly in the style of a one-party state
- The abrogation of minority rights
- The assertion of a version of divine right for the system, amounting to a rejection of any form of popular mandate or democratic accountability
- Priority in resource allocation to maintaining the Taliban's state and their armed forces over service provision, welfare or public investment
- A deeply problematic judiciary, lacking a clear legal code and increasingly corrupt
- The pursuit of an ideological project through the education sector, resulting in a shift of resources away from schools and into politicised madrassahs
- The rejection of any suggestion of political compromise with either international actors or non-Taliban Afghans, including rejection of any notion of power-sharing or broadening the base of the administration.

Each of these points is expanded in the detailed commentary.

## The Taliban's Islamic Emirate 2023–24

*Strategic Vision*

Insofar as the Taliban leadership displayed any strategic vision, it centred on the idea that the Emirate should be consolidated for permanent rule of Afghanistan. Supreme leader Haibatollah Akhundzada, referred to as the Amir, has repeatedly articulated this by claiming that the Taliban had a mission to implemented God's law and he called upon the *ulema* to be ready to sustain this mission until the Day of Judgement. He avoided articulating any overarching vision of the supposed Islamic character of the regime he proposed to make permanent. The consistent substantive features were that the regime should be staffed exclusively by Taliban (a one-party state), that it should impose the doctrines of the Hanafi sect as the sole source of Islam, and that all authority should be concentrated in the person of the Amir, to whom Taliban and citizens alike owed obedience. The Amir invoked a divine mission as the basis for the legitimacy of this vision and called upon Taliban and the *ulema* to be ready to wage a permanent jihad to realise the vision and defend it from the hostile forces of the infidel West and anti-Taliban Afghans.

Unsurprisingly, given the strategic vision's focus on consolidating the Taliban monopoly of power, on all possible occasions, the Emirate leadership rebutted calls for a broad-based government or any political process involving other Afghan or international actors. As far as Taliban are concerned, they formed their administration on the back of a military victory. This is a regime that has won and hence unsurprisingly sees little rationale for incorporating those whom it has defeated. The West refers to the Doha accord and the supposed 2020 agreement for an inter-Afghan dialogue as if the accord was binding. But the Amir has acknowledged that Taliban used the accord as a tactical ploy during a military campaign. The point is moot as the Taliban refuse to be cajoled into broadening the base of their administration, in particular to include those whom they view as being the enemy.

As one of the leading regime ideologues, chief justice Sheikh Abdul Hakeem warned that a broad-based government would merely be a way to bring disgraced warlords back to power. When UN Special Coordinator Sinirlioghlu presented his report in November, he acknowledged that Taliban opposition to a renewed political process was driven by a fear that it would be an avenue towards regime change and empowerment of the Taliban's traditional foes.

The Amir's April 2024 Eid message summarised the Taliban's claims regarding the secular benefits of their Emirate. He stated that the Islamic Emirate has successfully established a well-governed, prosperous, and secure society and repeated the Taliban's case for being tolerated internationally by declaring the Taliban's commitment to the doctrine of non-interference in other countries. Consistent with the claim of benevolent rule, Haibatollah was repeatedly quoted as lecturing officials on their duty to be pious and to serve the population.

*Central Role of the Amir*

The Amir and his Chief Justice, Abdul Hakeem, stated that the Taliban's jihad is ongoing and will continue the establishment of a 'full Islamic system', for which they offered no timetable or meaningful criteria. In line with the implied state of continuing struggle, two key developments occurred during 2023 in the politics of the Taliban's state. There was a significant shift in the internal power balance as an outcome of the factional struggles that characterised the first year-and-a-half of Taliban rule between Taliban from greater Kandahar (who include men belonging to the Kandahari tribes domiciled in surrounding provinces such as Helmand) and non-Kandahari Taliban. And Haibatollah established institutions and relationships to exercise the absolute power which had always notionally rested with the Amir.

A key strand of the factional struggles was the attempt by Interior Minister Khalifa Seraj Haqqani, the head of the Haqqani Network, to retain the power over Kabul which his network of supporters had achieved in the early stages of the takeover. The practical manifestation of this rivalry was multiple disputes over the spoils of victory, especially over lucrative appointments in the state machinery. Refugees Minister Khaleel Haqqani epitomised the material element of the network rivalry. He used his position to secure a lucrative goldmine contract for his preferred company, only to see a powerful Kandahari figure with the backing of the Amir displace him and take over the contract.

On the political level, Khaleel's nephew Khalifa Seraj tried to carve out a distinct position for himself by voicing thinly veiled criticism of the Amir's hard-line policies and signalling, partly through his brother Anas, a willingness to accommodate non-Taliban political forces and international concerns.

The Kandahari faction had already made significant headway in reducing the Haqqanis' authority during 2022. This was, for example, visible during the response to the 2022 Paktika earthquake in which Kandaharis controlled logistical and financial resources for operations in an area which Khalifa Seraj and his uncle considered their heartland. Until early 2023, Haibatollah still considered the option of sacking his Interior Minister. But around this time Khalifa Seraj and his allied non-Kandahari Pashtun Taliban seem to have backed down in the factional struggle and accepted that the Kandaharis would hold all key military appointments and dominate the Emirate. Khalifa confided with allies that he had felt humiliated in Kandahar and subsequently stayed away from office for most of the spring and nominated an aide to deputise for him.

This shift in balance of power during 2023 was achieved without changes in the tier one appointments to the ministries and national institutions. It was tier two appointments which cemented the Kandahari grip on power, as more Kandahari governors were appointed to the south-eastern and eastern provinces from where Khalifa Seraj's network had drawn its support. Similarly, Kandahari Taliban were appointed to the army corps. Kandahari dominance of informal power in the Emirate was even more marked. Several deputy Ministers such as veteran commanders Mullah Fazl and Qayyum Zakir, provincial governors close to the Amir or Chief Justice Abdul hakeem, all exerted influence well beyond that inherent in their formal position. They were far more powerful than the handful of non-Pashtuns still in tier one positions, such as deputy prime minister Salaam Hanafi. Khalifa's Helmandi deputy, Sadr Ibrahim, backed by the Amir, took the lead in managing police appointments for instance, a key tool for ensuring the Kandaharis' hold over the security forces. Khalifa Seraj eventually returned to work and abstained from any overt challenge to either the influence of the Kandahari Taliban or the authority of the Amir.

In another key strand of the Taliban's factional struggles, the Emirate leadership completed the process of marginalising non-Pashtun northern Taliban leaders and commanders within the hierarchy. By the end of the year, with the replacement of a Tajik *wali* (provincial governor) and security chiefs in Badakhshan, all Tajik and Uzbek Taliban had been removed from any position of authority in their home areas of the north. The men who had initially served as governors, police chiefs and military commanders in the north found themselves sacked or posted to minor positions in the capital or southern provinces where they had no authority and where their connection with their old networks of fighters were severed.

This experience of marginalisation left the northern Taliban deeply alienated and convinced that they were the victims of ethnic discrimination. But, in common with the Pashtun Taliban who had lost out in the factional tussles, the northern Taliban made no attempt to challenge the leadership beyond occasional visits to Kandahar to petition the Amir.

The Taliban built the institutions in Kandahar to reinforce its role as the centre of power in the Emirate and to enable the Amir to assert his authority throughout the country. The office of the Amir, which functioned on a small scale throughout the insurgency, expanded. Reflecting a classical vision of governance, the new sections and staff focused on receiving and processing complaints and petitions and servicing the Amir's meetings. Around a dozen key Sunni *ulema*, with a history of links to Haibatollah, were appointed to an advisory council. Other *ulema* served in the Kandahar-based office for preparing religious decrees *(darul ifta)*. The leading Emirate spokesman, Zabiullah Mujahid, was ordered to shift his work base to Kandahar.

The Taliban in Kandahar also developed meeting venues tailored to the Amir's distinctive approach. The most used was the Mindajak Hall in the late Taliban founder Mullah Omar's old residence. Haibatollah made a point of meeting officials and commanders at all levels of the Emirate to assert his authority and cut through the traditional hierarchies of the ministries and administrative apparatus. But the meetings were carefully controlled both to maintain security and to keep strict control over his image. A key task of the venue managers was to prevent any unauthorised recordings or images of the Amir, quite a challenge in the era of social media.

In the Amir's meetings with provincial and district governors, intelligence directors and police chiefs, army commanders and candidates for appointment to any high office, the Amir consistently instructed them to communicate directly with his office and remember that ultimately, they were answerable to him. Haibatollah decreed the formation of a department to monitor the implementation of his decrees, which built on a minor department which already existed in Kabul. It was headed by the Talib who served as Prosecutor General until the Amir handed the authorities of prosecutors to the judiciary. Although Kabul remained the seat of the national administration, the Council of Ministers, or individual ministers, were periodically summoned to Kandahar to talk through key issues with the Amir. By late spring, members of the Council of Ministers privately conceded that they had surrendered all effective authority to Kandahar.

Security institutions also developed to protect the all-powerful Amir in Kandahar. This was particularly important for Haibatollah because, unlike the first two Taliban Amirs, he had never held a military command and lacked the networks of loyal fighters on which Mullah Omar and subsequent leader Akhtar Mohammad Mansoor's power had rested. Around the time of the denouement of the factional struggle in the spring, Taliban denied rumours of a coup attempt in Kabul. It became clear that Haibatollah had made an informal alliance with the Helmandi commanders who had been part of Akhtar Mohammad's network. Their fighters were deployed in Kandahar in an obvious show of deterrence against any possible move against the Amir.

The process was formalised in November when Haibatollah decreed the formation of a 40,000-strong special guard force and appointed governor of Helmand Mawlvi Talib Ishaqzai to command it. Although the force remained well below its decreed strength, it took over some of the trained suicide squads and had the pick of weaponry gathered up from US and Afghan National Army stocks. The aim of the special guard force was both to protect the person of the Amir and enable him to challenge any official or commander of the Emirate who questioned his authority without having to rely on the main security organs.

The Emirate maintained and expanded its bans on female post-primary education and most paid work. These bans, along with the accompanying restrictions on women's mobility and enforcement of a dress code, constituted an egregious violation of Afghan women's rights and attracted global criticism. Emirate officials enforced the bans nationally and tried to suppress the numerous workarounds which Afghans developed. However, the bans seem to have been unpopular among Afghan civilians and in private many Taliban leaders were also critical. But the hard-line policies on women were also an expression of the power dynamic within the Emirate. Haibatollah consciously used them to assert his authority within the Taliban movement and even globally. This became clear as early as January 2023, when UN Deputy Secretary General Amina Mohammad travelled to Afghanistan to lobby for women's rights. The envoy left empty-handed, having been refused any senior-level meeting in Kandahar.

Episodically through much of the year, ministers travelled to Kandahar to express concerns over the women's bans. They explained to Haibatollah that his decrees were the main sticking point in Afghanistan's international relations and thus a block on the Emirate gaining recognition. Hope springs eternal and on several occasions senior Taliban seemed convinced that the Amir would find a formula to order girls back to school, perhaps with new veiling requirements or segregation arrangements. Instead, the Amir doubled down. He asserted divine prerogative, claiming that his decrees were directly inspired by God and thus informed ministers that he would neither tolerate criticism nor suggestions for modifications of the bans.

Senior Taliban figures felt forced to maintain their silence as they feared that any further attempt to express concerns to the Amir would result in them being treated as a rebel and thrown out of government and the movement. By maintaining the bans in the face of domestic and global criticism, Haibatollah asserted his raw power and constructed a narrative of championing Islamic purity in the face of a hostile and corrupt world. Meanwhile many leaders who might have objected to the bans opted to preserve their positions and economic benefits, buying into the mantra of avoiding dissent or fragmentation, rather than asserting themselves. Such closing of ranks has been cultivated as a distinctive aspect of Taliban political culture.

Although the Taliban made few changes to the first tier of their administration during the second year in power, those changes that did happen were a consequence of Haibatollah's efforts to tighten his grip on power. In January Finance Minister Gul Agha and Bank Chief Haji Idrees reportedly expressed their concerns at the Amir's interference in the finances. They felt that Haibatollah was undermining their control systems by demanding transfers of large sums to Kandahar and failing to document expenditures. Eventually Haibatollah imposed a more pliant finance minister and demoted Gul Agha to head of the Afghanistan bank. During the summer Prime Minister Mullah Hassan stood down, ostensibly on health grounds, to be replaced temporarily by one of his deputies. However, Hassan confided in colleagues that he wanted to step aside over frustration at his complete lack of authority in chairing the council of ministers.

Despite the significant changes that they made to the structure of government, the Taliban continued to rule without a constitution. In September rumours abounded that a committee had been appointed to develop a draft constitution. At least one plausible text was circulated, and the Emirate spokesman seemed to encourage the idea that the Emirate would adopt a constitution. In the event, no such process was ever formalised nor did the Emirate acknowledge any draft. Instead, decrees issued by the Amir continued as the sole source of new laws.

Taliban continued, selectively, to apply laws from the Republic, such as the tax code, but there was a high degree of ambiguity over which laws had become redundant. While Emirate leaders repeatedly asserted that their government was founded on Shariat, they and their judges had an infinite degree of discretion in deciding the Shariat position on any issue. Periodically the Emirate's Supreme Court announced the imposition of Shariat-based '*hadd*' punishments, such as lashes for alleged sexual misconduct and, more rarely, execution. Taliban seemed keen to publicise the fact that they were meting out the punishments, to assert their Islamist credentials. But they tried hard to control any images of the process.

In the second half of the year, it gradually became clear that the Amir had launched what he considered to be a flagship project – the establishment of a well-resourced jihadi madrassah, with capacity for 1,000-2,000 students and boarding facilities, in each of the 34 provinces. The jihadi madrassahs were directly funded from budget heads controlled by the Amir, who was involved in appointing the teaching staff. The jihadi madrassahs published curriculums for religious education based on traditional Deobandi pedagogy, which grounds them in Hanafi doctrine but does not explicitly include any military subject. Observers generally assumed that the madrassahs would offer military training alongside the traditional religious subjects.

The selection of principals and teaching staff was key to the purpose of the madrassahs. Only *ulema* with a history of links to the Taliban and of advocating violent jihad were eligible for appointment. As they began operating, feedback from the madrassahs indicated that these ideologically oriented teachers were using the opportunity for indoctrination, for example by frequently repeating texts pushing the violent interpretation of jihad curriculum and emphasising the confrontation between forces of Islam and infidels or Christians and Jews.

Whereas some of the Amir's decrees remained largely symbolic and little effort was put into implementation, the jihadi madrassah initiative was pursued systematically. The Emirate authorities seized key public buildings in the provinces, such as teacher training institutes, to house the new madrassahs. The Amir communicated directly with the principals and reassured them that he would make available all required resources. This enabled the jihadi madrassahs to set teaching staff salaries at about twice the level paid in regular schools and to offer full board for many of the students. This combination of factors, including a prevailing sense that a school education was no longer a passport to future employment and that boys would be fed and accommodated in the jihadi madrassahs, greatly facilitated the process of persuading parents to enrol their sons.

In his briefings to the staff of the jihadi madrassahs, Haibatollah urged them to train the students as the future defenders of the Taliban's Islamic system, who could act as a guarantee of the survival of that system in the face of any eventual political effort to reverse course. The Amir told them that he envisaged achieving the capacity to turn out around 35,000 graduates from these jihadi madrassahs annually, easily sufficient to refresh the ranks of the Taliban's army.

Through his championing of the jihadi madrassahs, the Amir tried to reinforce his personal control of the Emirate. He intended that the young men trained in these institutions would be personally loyal to the Amir. He envisaged them as another counterweight to the informal networks of Taliban fighters organised around veteran Taliban commanders such as Mullah Fazl and Mullah Baradar.

Parallel to the Amir's initiative, other madrassahs proliferated across the country. Many of these were patronised by senior figures in the Emirate, such as chief justice Abdul Hakeem and the security ministry deputies Mullah Fazl and Sadr Ibrahim. Foreign Minister Amir Khan Motaqi and his brothers launched a particularly well-endowed madrassah in central Kabul, which they tried to profile as an elite educational institution. As well as enabling the patrons to cultivate a new generation of followers, the madrassahs offered a lucrative source of revenue and assets. The Emirate authorities allocated state land to the new madrassahs and the ministries of education and of Haj and Auqaf provided funding, as did Gulf donors. Unsurprisingly, the Amir eventually concluded that madrassahs outside his control might constitute a threat and made preparations for centralising control.

*Civil Administration and the Military – the Taliban's State*

The Taliban largely retained the structure of the national and sub-national administration as it had existed during the Republic, which in turn had built on over two centuries of historical administrative practice. Structurally the only changes during the year were the abolition of the Prosecutor General's Office and its transformation into the Office to Monitor and Implement the Amir's Decrees. The key tool which the Taliban leaders in Kabul used to manage the state structure was the *tashkeel* or staffing plan. In the run-up to the Persian new year, all ministries and state bodies had to propose their staffing levels and defend them in a top-level committee. The process eventually led to the addition of some 100,000 posts in the Education Ministry to accommodate the expansion of madrassahs and increases for the security ministries. This was a familiar process for the Taliban leadership, who had also organised their ranks in a *tashkeel* during the insurgency.

The main impetus for proposals and negotiations over staffing was the effort by all influential figures in the movement to accommodate their supporters, clients or comrades in desirable positions within the state apparatus. It is impossible to overstate how important a dynamic this was in the Taliban stewardship of the state. Former commanders evaluated the desirability of their appointments primarily on the basis of whether they would gain the ability to appoint other members of their network. Despite Haibatollah having published an order that Emirate officials should not appoint close family relatives to departments which they headed, complaints of nepotism were frequent.

To a remarkable extent, Taliban regarded control of the state apparatus as part of the spoils of victory and engaged in intense manoeuvring over how these spoils should be divided. In the event, there was a long delay in the Amir formally approving the annual *tashkeel* because he made promises around adjustment of customs rates which upset budget estimates.

The Taliban drive to appoint members or supporters of the movement to the civil service was of course accompanied by a parallel drive to displace civil servants who had served under the Republic. There was no outright ban on retention of civil servants in the civilian ministries and bodies. Instead, the Taliban ensured that they appointed one of their own in a supervisory position in any unit where old personnel had been retained. In this way they could retain some technical capacity while placing authority in the hands of Taliban. But, incrementally, they moved towards increasing the Taliban hold of the civil service, expanding the list of positions from which retained personnel should be excluded.

For example, in the first year and a half of the Emirate several retained directors ran sections of the Administrative Affairs Department, but in their third year Taliban issued orders to replace them. Even low-ranking and unskilled staff were periodically sacked from various state organs by Emirate officials hoping to hire their pick of Taliban or supporters in their place. And the administration in non-Pashtun provinces such as Bamyan and Daikundi was effectively ethnically cleansed.

In developing their security forces, the Taliban focused on successive waves of purge. In contrast to Stalinist post-revolutionary purges of the Red Army, the Taliban have sacked their personnel rather than executing them. The aim was to ensure that, as far as possible, the security forces should be manned exclusively by bona fide Taliban who had served in the insurgency. The purges were designed to root out both Republic era personnel and opportunists who joined the Taliban ranks after their victory. In parallel, security chiefs were repeatedly advised to seek out former Taliban fighters who had either been excluded or were disaffected and had opted not to join up again. The intention behind this part of the recruitment strategy seems to have been to stem the flow of disaffected Taliban towards Islamic State. The purges have revealed that Taliban administration is as vulnerable to traditional Afghan clientelism and favouritism as the previous Republican administration. Many commanders have been happy to ignore rules about eligibility. They have appointed friends, relatives and clients to security forces positions to offer them access to the moderate salary.

In the first year of their rule, the Taliban had relied on biometric registration to weed out former Republican personnel. But in year two they switched to a new tool in the shape of a reference form. All personnel had to complete these, giving details of their service in the movement and obtaining signatures from their unit commanders and local intelligence chiefs to certify their service. Many Taliban in the ranks complained that this left the onus on them to persuade intelligence officials, with whom they might be at odds, to sign for them. On the other hand, insofar as there had been an influx of '2021 Taliban' into the ranks, this had been largely driven by Taliban commanders wishing to accommodate clients of clansmen. The same commanders were only too willing to certify that their supporters had served the jihad, regardless of reality. Taliban struggling to complete their forms understandably complained of favouritism.

The approach to the purges in Helmand seemed to be entirely different, where powerful insurgency era commanders proceeded with recruiting for the police and army, including for active deployment in northern Afghanistan, based on bonds of tribe and locality irrespective of previous service. They seemed unconstrained by the purges conducted in eastern and northern Afghanistan. Meanwhile, despite the successive rounds of purge, a minority of Republic-era military personnel were retained in their positions because they had specialist skills not available in the Taliban ranks. In some cases, these Afghan National Defence and Security Forces (ANDSF) officers were actually invited to return to work. But, as in the civilian ministries, they resented being supervised by youngsters far less qualified or experienced. They also concluded that the Taliban intention was to acquire their skills as soon as possible and then replace them with Taliban. Typically, officers were retained on temporary appointments, waiting for promised confirmations from the ministry's personnel department, which never came.

### The Emirate and Society

Without ever articulating a grand scheme, through a succession of policies, actions and statements, the Taliban increasingly revealed their vision for transforming Afghan society. In interpreting Taliban rhetoric about planned social engineering, it is important to distinguish between rhetoric burnishing Islamist credentials to legitimise their rule, from that signalling serious intent to push through changes.

Alongside the Taliban's attempts to exclude women from the public domain and reshape their societal role, the education sector emerged as a key target for transformation. Taliban officials declared that education during the Republic had systematically inculcated alien Western values, aimed at weakening Afghans' knowledge of and faith in their language and diluting their identity as Afghans. The aim of education under the Emirate was thus to reverse the alleged Republican social engineering. The massive investment in and increased recruitment of students to madrassahs was of course part of this effort to eradicate supposed Western influence. Teachers in universities were ordered to attend compulsory Islamic re-education sessions. Many of the old personnel in the Ministry of Education-run schools were retained, perhaps because salaries were so low that they were unattractive to Taliban.

But the Emirate appointed Taliban to headmaster positions, retiring or sacking the incumbents. They also assigned a commission to rework the school curriculum, to boost the teaching on Hanafi religious education and eliminate subjects deemed contrary to Taliban values.

The infamous Ministry for Propagation of Virtue and Suppression of Vice (V&V) was the most visible tool used by the Taliban to reshape society. Their broad remit was to impose the Emirate's moral code, through a country-wide network of enforcers *(motasibeen)*. In the Emirate's first year the leadership made much of the claims that V&V would operate through persuasion. In principle this was a change in approach from the first Emirate in which violence and punishments inflicted by the V&V of the time were acknowledged as a key source of alienation. The second Emirate's enforcers have been equipped with white lab coats and early Taliban social media content showed them pleading with people in the street to modify their behaviour. Through their second and into their third year, V&V reverted to type and were increasingly reported to have used threats, beatings and detentions as their tools of persuasion.

Elements of the moral code policed by the V&V enforcers included the restrictions on women's dress and mobility, attendance at congregational prayers, male beard and hairstyles, male authorised dress (shalwar kemiz and head covering in place of shirt, trousers, and bare head), bans on music and dance, especially at weddings, prohibition of unapproved images or music online, and strict segregation of the sexes. V&V ran separate campaigns for the general public and the civil service. They embedded teams of enforcers within ministries, who had the authority to impose their rules on departmental staff. This was driven by the Taliban conviction that they had to re-educate the supposedly corrupt and Westernised retained staff. In effect it meant that there was enormous pressure on civil servants to grow their beards, shift to wearing shalwar kemiz and a turban, and attend prayers at the mosque.

The V&V enforcer teams targeting the general public had greater freedom of operation. They established roadside checkpoints, conducted raids or inspections of bazaars, offices and other locations and they accessed mosques as a guaranteed source of captive audiences. In principle V&V actions were driven by a common moral code, laid down by the minister, Khalid Akhundzada, under instruction from the Amir.

But in practice, enforcement was patchy, varying over time and from one province to the next. Provincial directors exercised a great deal of discretion in setting the tempo of their enforcement and choosing which issues to campaign on.

Reports of popular resentment at bullying by V&V were widespread and frequent but there was little organised protest at their actions. However, in early 2024 the latest V&V campaign proved more provocative than any previous one. V&V enforcers raided bazaars in northern and western Kabul frequented by Tajik and Hazara minorities and arrested women they accused of infringing hijab regulations. The women were taken to V&V holding centres and, after a period of detention, had their parents summoned to come and take custody of them upon payment of sums of money.

Although the initial campaign took place in Kabul, similar actions were reported from other provinces including Ghazni and Balkh. While initial reports of generally young women being picked up clearly related to a campaign by V&V, they were followed by reports detailing how other elements of the Emirate's security forces were resorting to arbitrary detentions of women. These could be as random as a passing Taliban patrol picking up a girl while she crossed the road from her parents' house to her uncle's. Many reports were impossible to verify, in part because victims feared social ostracisation if it became known that they had been held and possibly sexually abused by the Taliban. The detentions were widely condemned on Afghan media and social media and were portrayed by Taliban critics as an egregious gender-based and ethnic-based abuse of power.

While there was little sign of inter-provincial coordination in most V&V campaigns, some actions clearly were coordinated across the country. Thus, in March 2024, the Amir decided to publicise his order that the judiciary should commence implementation of death sentences, including the stoning of women, in a move calculated to portray the Taliban as defiantly committed to an extreme version of Shariat enforcement. V&V in multiple provinces deployed enforcers to give speeches during Friday prayers presenting Haibatollah's explanation of this move and calling on the population to defend it.

Taliban continued the process of restricting rights and freedoms, a process which has been well documented elsewhere. Freedom of speech and freedom of assembly were most affected. Working journalists reported that they were subject to strict and intrusive censorship. In effect they are ordered to refrain from publishing or broadcasting any content critical of or disapproved by the Islamic Emirate. Officials of the Information and Culture Ministry and General Directorate of Intelligence (GDI) media specialists maintain direct contact with journalists via WhatsApp and demand that they clear pieces before publication.

The knowledge that Afghanistan-based outlets are heavily censored has driven Afghans to rely increasingly on news sources operating outside the country. Nevertheless, live TV broadcasting still allows some brave or reckless contributors to express views which would not pass a censor. A notable example of this was when Kabul-based former Hezb Islami figure Zaman Muzamil ridiculed the Taliban's claim to have had God on their side in defeating the US. He pointed out that the Vietnamese forces which defeated the US proxy there were confirmed atheists and of course clips of the comments went viral. In addition to media censorship, the Taliban expanded their network of informers reporting to the GDI on community members. They deliberately cultivated a classic authoritarian atmosphere in which, in any but the most intimate gathering, participants had to assume that anything they said might be reported to the authorities. This stifled free speech and criticism of the Emirate even at the local level.

While Taliban general statements of intent referred to implementing an ‘Islamic system’, the Amir repeatedly specified that in this system only the doctrine and jurisprudence of the Hanafi sect would be recognised. While a majority of Afghans adhere to the Hanafi sect, the Shias and Salafis constitute two major minorities. Each of them was affected by the Taliban efforts to favour the Hanafi sect. It is important to acknowledge that Haibatollah's actions were driven by a peculiar, exclusive and narrow interpretation of Hanafi doctrine.

During the first year of the restored Emirate, the GDI targeted members of the Salafist community in its bloodiest campaign of enforced disappearances and summary executions. Some thirteen hundred Salafis were killed in Nangarhar alone, with others killed or disappeared in the rest of eastern and northern Afghanistan and Kabul. The key figure in orchestrating this campaign was GDI provincial director in Nangarhar, Dr Basheer, who subsequently transferred to Kabul as Director of Counterintelligence. Prominent Salafi *ulema* were targeted as well as ordinary civilians. Victims were typically accused of membership of Islamic State Khorasan Province (ISKP). Although it is correct that ISKP has largely recruited from the Salafi community, members of the community have given testimony that the majority of the victims were innocent of any ISKP links.

Taliban policy towards the Salafis developed during 2023. The campaign of mass killings was suspended, replaced by less frequent but more targeted detentions, probably driven by intelligence. In the Emirate's first year, the Taliban closed multiple Salafi religious institutions (mosques and madrassahs). Although many of these remained closed, there were fewer new closures. But Emirate authorities in eastern Afghanistan applied pressure to Salafi madrassahs to conform to Hanafi doctrine by pushing them to accept an Emirate-approved curriculum and, in cases where the Ministry of Education had been funding teaching posts, pushing them to accept pro-Taliban Hanafi-trained teachers. Salafi *ulema* revived their *shuras* (leadership councils) to organise a coordinated resistance to these moves and the tussle continued unresolved into the Emirate's third year. Leaders of the Salafi community concluded that the Taliban were ultimately determined to close down or take control of their madrassahs, which the Salafis considered tantamount to suppressing the sect. The Emirate authorities refrained from total suppression of the Salafis. However, in response to renewed attacks by ISKP Haibatollah in discussions with officials in Kandahar mooted the idea of closing all Salafi madrassahs, but stopped short of issuing an order.

While the Haj and Auqaf and Education ministries led on dealings with the Salafi madrassahs, the GDI led on Emirate political strategy to the Salafis. In late 2023 and early 2024 they made overtures to leading Salafis both in eastern Afghanistan and Peshawar. The GDI organised meetings in Kabul with senior members of the community, ostensibly to hear their grievances and provide an opportunity for the Salafis to petition the Amir. GDI envoys to Peshawar approached Salafis there in an effort to persuade prominent *ulema*, some of whom had a track record of giving jihadi fatwas, to return to Afghanistan.

In both sets of overtures GDI officials claimed that the killings were at an end and the Salafis were under an obligation to declare obedience to a bona fide Islamic regime. But apart from conciliatory words, the GDI were unable to deliver any concessions. The Salafi leaders proposed that the Amir meet with them and that he should publish an undertaking that members of the Salafi sect were to be treated on a par with those of the Hanafi sect. There was no progress on the fate of the disappeared or detainees, and multiple institutions remained closed. The Salafis did not reconcile with the Emirate and the GDI outreach resulted in no significant returns from Peshawar.

Afghanistan's Shias were the other religious minority marginalised by the Emirate's insistence on imposing the supremacy of the Hanafi sect. However, there was an obvious contrast in the ethnic dimensions of the relationship between the Emirate and the Shias. Most victims of the Emirate's violent repression of Salafis were ethnic Pashtun. Although the sect also has significant Uzbek and Tajik communities in northern Afghanistan, the main impetus for the Taliban's animus against Salafis was religious rather than ethnic. In contrast, the majority of Afghan Shias are members of the Hazara ethnic minority. They have historically been the target of state repression, most notably during the late nineteenth century military campaigns by Amir Abdur Rahman. And Afghanistan's complex ethnic geography, with majority Hazara areas inter-facing with majority Pashtun areas, has bequeathed many long-running competitions over resources and control of territory and routes. During 2023, Emirate restrictions on the Shia sect continued to be intertwined with systematic marginalisation and oppression of the Shia Hazaras.

In the first year of the Emirate many Kabul-based Shia leaders attempted to engage with the Emirate. Some of them, with a history of ties to the Iranian authorities, clearly took their line on engagement from Tehran. Shia leaders who had been prominent in the Republic, such as Ustads Karim Khalili and Mohammad Mohaqiq, left as the Republic collapsed. But second ranking figures such as Alami Balkhi, Ustad Akbari and Kareemi Bamyani all ended up staying and formed a striking number of *shuras* which engaged with the Emirate and tried to broker a modus vivendi for the community. Hazaras had been almost entirely absent from the Taliban insurgency, apart from a handful of figures who had developed links with the Taliban while serving prison sentences. This helped ensure that the Hazaras were almost entirely excluded from the Emirate administration, although eventually Kareemi managed to get himself appointed as deputy Minister for Urban Development.

The engagement efforts by the multiple *shuras*, as well as calls for restraint from the exiled Hazara leaders, helped ensure that Hazaras offered almost no military resistance to the Emirate. The one exception to this in the Emirate's first year was the operation mounted by the Emirate in Balkhab to suppress one of the few Hazara commanders serving with the Emirate, Mawlvi Mehdi, whom they accused of insubordination.

During 2023, the limitations of the Shia and Hazara strategy of engagement with the Emirate became clear. The Emirate decreed that all references to Shia teaching should be removed from the educational curriculums. As the Emirate doubled down on constructing a Hanafi-only state, it offered no recognition to Shia jurisprudence or rituals. Thus, when the Amir appointed national and provincial *ulema shuras*, supposedly to supervise the administration, Shias were excluded. This was taken to extremes, so that a province such as Daikondi with an almost 100% Shia population ended up with an *ulema* council comprised exclusively of Sunnis. In contrast to the fate of the Salafis, Shia mosques and madrassahs were left largely untouched. But Emirate authorities again severely restricted the observance of the mourning rituals in the month of Moharram, which are key to Shia religious identity.

Meanwhile, Hazara communities experienced discrimination and repression at the hands of the Taliban which were only tangentially related to sectarian differences and were far more plausibly explained by the history of ethnic competition. The Emirate administration in the Hazar majority areas had most of the characteristics of an occupation and was regarded as such by residents and Emirate officials alike. Some local Hazaras acceptable to the Taliban were appointed to serve in district or provincial administrations in Hazarajat. Prominent examples were former commanders Sangardost appointed as *uluswal* (district governor) of Balkhab in Saripul and Arif Dawari as *uluswal* of Naomish, the Hazara majority district of Helmand. But all power in these administrations rested with non-Hazaras and the national authorities to which they answered, in Kabul and Kandahar, were controlled by Pashtuns.

The power imbalance directly impacted on community relations. One of the key contested issues was claims by Pashtun nomads *(kochis)* to grazing rights and ownership of tracts of land in parts of Hazarajat. Many of these disputes have run for decades and periodically led to clashes during the Republic period. During 2023, the Emirate authorities ruled in favour of *kochi* and Pashtun claims in particular in Ghazni, Bamyan and Daikondi provinces. One of the common themes in the disputes was that *kochis* claimed large sums in compensation, ostensibly for murders of members of their community decades earlier or for Hazara occupation of land they claimed. The successive rulings against Hazaras in land and compensation cases seemed to have little to do with the merits of the cases and for more to do with the decisive shift in the balance of power, as Pashtun-dominated administrations, judiciary and claimants aligned against Hazara defendants. Hazaras also complained that local administrations engaged in arbitrary taxation and extortion. Such complaints were far from unique to Hazarajat. However, Hazaras reckoned that ethnic prejudice towards them motivated the Emirate authorities in subjecting them to particularly heavy demands to hand over all available resources.

In the wake of the rising in 2022, Balkhab during 2023 became the district in which the sense of an occupation was most palpable. The Emirate maintained a disproportionate military presence in the area, with non-Hazara troops garrisoning both the district centre Tarkhoch and outlying villages. The de facto occupation led to the dismantling or usurping of the Balkhab economy, which had been one of the most dynamic in Hazarajat. Coal mining had developed under the Republic; one of the key features in the industry had been that landowners on whose land shafts were developed could claim ownership of the coal extracted and employed labour from their area or clan for the mining operations. The government taxed the mining operations but respected these ownership rights. The Emirate authorities asserted their control of the underground resources, thus cutting the landowners out of the coal business. But they proceeded to allocate contracts to non-Hazara outside parties, who imported Pashtun labour for mining and transport operations. Balkhabis were thus excluded from all levels of the main local industry. But at the same time, local trade collapsed in the wake of the 2022 conflict and did not recover, while Taliban market manipulation led to a catastrophic drop in price for the main local cash crop, asafoetida. The result was further impoverishment of the population, continued out-migration to Iran and deep alienation from the ruling authorities.

Another feature of the social reality of the Emirate which became clearer during 2023 was the complex relationship between Taliban and armed crime. Organised crime networks demonstrated their ability to operate within or in collusion with the Emirate. Whereas the GDI was remarkably vigilant in detecting and suppressing any suspected politically motivated resistance to the Emirate, it was ineffective in combatting armed criminals operating under Emirate cover. As a result, many civilian victims of armed crime concluded that it was meaningless to make a distinction between armed criminals and the Taliban. Such victims repeatedly reported that those who raided their house or robbed them wore the same clothes, sported the same beards, carried the same weapons and drove the same vehicles as the Taliban who were supposed to police the area.

The reports of armed crime contrasted markedly with the official Emirate claims of having restored security. Reporting of the phenomenon has not been sufficiently systematic to allow reliable estimates of the scale. However, armed crimes under Taliban cover were clearly frequent and widespread, affecting both Kabul and the provinces. These included complex military-style raids on houses, designed to look like a bona fide search, but where the search party simply seized valuables. Some burglaries were more basic, with armed men forcing entry and looting household goods and valuables. Other robberies took place at roadside checkpoints. And kidnap for ransom was one of the most common crimes. More recently, forcible occupations of houses have been reported, particularly targeting properties of anti-Taliban figures who have migrated abroad. Civilians complaining that the criminals operated with Taliban protection pointed out that only Taliban or those enabled by them could circulate in residential areas with weapons, in particular when travelling in a military-style Ranger pick-up. The civilian assumption that armed gangs operate with the backing of the Taliban acts as a powerful disincentive to report crimes.

Arrests and killings of Republican era security forces continued and have been noted in human rights reporting. During the year, Taliban particularly targeted personnel who had recently returned from a period in Iran. Killings also disproportionately targeted security force personnel from areas in which there has been some armed resistance. Taliban treated security personnel from these areas as potential resistance fighters, irrespective of whether they had actually been active. Former commanders of the Republic era auxiliaries, the Afghan Local Police, were also singled out. In addition to target killings, former security force personnel were also the target of intrusive house searches and extortion. Typically, a Taliban commander would raid a former soldier's house and demand he hand over a stashed government weapon or pay cash in lieu. Such raids constituted extortion rather than real searches.

Even when they were not being detained or extorted, former ANDSF complained that they were prevented from leading a normal life. They were of course blocked from service in the Emirate security forces or administration, faced a constant fear of arrest and even faced hurdles in simple tasks such as registering a vehicle (as the process involved biometric registration by the Taliban police, who could refuse to register the owner of a vehicle who was recorded as having served in the ANDSF). The Taliban frequently referred to the amnesty for security forces their Amir had announced. However, the large number of undeclared exceptions meant that the amnesty was largely meaningless for members of the ANDSF. Unsurprisingly, large numbers of them, perhaps even a majority, chose to stay as migrants and casual labourers in Iran rather than risk returning to Afghanistan to be targeted.

### The Emirate and the Economy

As the Taliban completed a second year in control of the economy, the consequences in terms of economic performance and impact on the population became clearer. The shift in tone of the most authoritative international assessment was clear. The World Bank had given a cautiously positive assessment of the Taliban's first year of economic management, acknowledging their success in stabilising the public finances to fund the state from domestic resources. But in 2023, the Bank assessed that the economy had stabilised at a low level and the Taliban lacked the policy or means to put it back onto an acceptable growth path.

The Taliban claimed credit for having strengthened the exchange rate, while the World Bank attributed Afghani appreciation mainly to factors outside Taliban control, including the regular injection of cash dollars to finance international aid programmes, remittances, and an opaque transit trade with Pakistan. Experts explained that the resultant price deflation brought its own set of problems, including lack of aggregate demand as purchases are deferred. Testimony from ordinary Afghans about their efforts to survive in this low-equilibrium economy and observations by the peacemakers provide insights into Taliban stewardship of the economy. The observations below are intended to capture relevant aspects of how Afghans experienced living within an economy controlled by the Taliban, as part of the context within which peacemaking must take place. They are not intended as a thorough assessment of Afghanistan's economic performance.

The most universal aspect of Afghans' experience of living under the Taliban was increased taxation, as Taliban officials increased rates and collection of existing taxes and imposed fees, charges or taxes on activities which had previously been outside the tax net. Not only did Taliban tax current economic activity, but when they presented shopkeepers or property owners with tax assessments, they frequently claimed what they described as back taxes from the Republican era. Shopkeepers, small business owners, importers, public transport operators, people applying for a national identity card, restauranteurs, artisan miners, farmers, private doctors, court petitioners and people involved in any economic activity or accessing any service complained that assessments were burdensome and arbitrary.

Ordinary people told how they were already struggling to survive loss of livelihoods under the Emirate, for example if a family member had been thrown out of work to be replaced by a Talib, or if an employer had closed down. For them, every fresh demand for money from the Taliban simply reduced the amount of food they could buy.

Multiple business operators, ranging from shopkeepers, to restauranteurs, to large-scale importers, complained that they simply could not afford to meet Taliban tax demands and were being driven out of business. No doubt the relatively sympathetic initial World Bank commentaries on the economy were informed by the recognition that Afghanistan's transition away from dependence on external budget support occurred abruptly with the collapse of the Republic. The shift to reliance on domestic revenues was bound to hurt. But as the Taliban completed their second year, civilians increasingly complained that the incessant demands to hand over money were predatory. They seemed unwilling to believe that Taliban were simply engaged in necessary burden sharing. Numerous factors contributed to the growing sense of unfairness.

By word of mouth and on social media, Taliban foot soldiers learned of leaders and commanders acquiring residences in the most desirable townships of Kabul and Kandahar, paying inflated bride prices to conduct second and third marriages, feeding thousands of guests at wedding parties for their sons and taking wives and mothers on expenses-paid trips to Mecca for the Haj. This Taliban version of conspicuous consumption had immense cultural significance for the movement. Since the time of Mullah Omar, the Taliban had cultivated the image of an anti-elite, spartan and thrifty movement which rejected materialism in favour of piety and criticised its enemies as spreaders of corruption.

Foot soldiers who had sacrificed for the cause and were acutely aware that victory had brought little or no improvement in their own material conditions complained of hypocrisy.

The lack of transparency in all aspects of Emirate governance compounded the sense that Afghans did not know where the money was going. The annual news conference held by some of the ministries under the heading of accountability sessions did little to convince non-Taliban that their taxes were well spent. There was a widespread sense that, under the Emirate, the Taliban managed the Afghan state for the benefit of members of their movement alone. Officials were sometimes explicit about this and refused requests for assistance from people they labelled as not having supported the insurgency, saying 'you benefited for twenty years and now it is our turn'. The World Bank October 2023 'Development Update' reported that 60% of budgeted operating expenditure was allocated to the ministries of defence and the interior and the GDI, a situation which the Bank characterised as 'leaving donors to finance healthcare, food security, broader education needs and the agri-food system.'

There was also a blurred line between tax collection going into public coffers and extortion to benefit the armed men who took the money. The religiously mandated *ushr* tax on agricultural and other incomes provided the most blatant example. During the insurgency fighters collected this in Taliban-controlled areas to fund their war effort. But the Amir decreed that Taliban should continue to collect *ushr* after the takeover. The Ministry of Agriculture was tasked to supervise the process and claimed to have collected one billion afghanis in its first season. But reports from provinces indicated that assessments were arbitrary and much of the tax take was divvied up by armed groups and local officials without reaching state coffers. The Emirate has placed Afghanistan in a minority of Muslim countries which claim state control over *ushr* and *zakat*. And, as the Republic did not collect *ushr* and *zakat*, the Taliban effort to extend these taxes nationwide constitutes a major additional transfer of resources from rural households to the state.

Even entering the Emirate's third year, armed Taliban continued to target former Republican officials with obviously extortionate demands to hand over cash in lieu of weapons or government property which had supposedly been issued to them. While these practices were endemic, people were disinclined to accept any Taliban demand for money as legitimate tax collection. And the Taliban image of being less corrupt than the Republic, which was given credence in the first year World bank assessments, became implausible in their second and third years, as reports circulated of petty and large-scale corruption within the Emirate administration.

Taliban insiders told tales of kickbacks in the award of official contracts reminiscent of the Republic's endemic corruption. According to these accounts, contracts for procurement of military uniforms, delivery of rations to the troops or construction sub-contracts on the few public works projects initiated by the Emirate could be secured with a bribe to the relevant minister's nominee. Tales of the most blatant bribery or nepotism concerned award of lucrative mining licences by the Mines and Petroleum Minister. The Amir protected the minister, despite the mounting public accusations and internal investigations. Taliban judges became notorious for settling cases in return for bribes, contrasting with their narrative of integrity carefully cultivated during the insurgency. In contrast to the initial World Bank assessment that Taliban had successfully reined in Republican era corruption in customs collection, business owners and individuals increasingly testified how Taliban tax collectors reduced excessive demands in return for a bribe. As the Emirate consolidated, Afghans increasingly concluded that the Taliban's new system was just as corrupt as the Republic was when it fell.

And of course, popular resentment at the growing tax burden was further exacerbated by the sense of powerlessness. The Emirate's rejection of any element of popular accountability left Afghans in a classic state of taxation without representation. Increasing taxation seemed to be the only economic lever the Taliban leadership knew how to pull: in an economy suffering from a shortage of effective demand, they seemed oblivious to the possibility of any approach beyond the self-reliance proclaimed in year one, pushing Afghans by year three to complain of self-destruction.

Another Emirate policy with significant economic impact was the approach to narcotics. As has been widely commented on, the Emirate maintained its declared ban on all aspects of the narcotics trade and significantly reduced opium cultivation. It announced a new schedule of punishments for involvement in trafficking. Emirate leaders still inclined to project the image of responsible rulers relied on the apparent successes of the narcotics ban. However, contradictions in the Taliban's approach continued and exacerbated the popular complaints that Taliban economic management was self-serving and unfair. While opium cultivation was reduced, trafficking continued at high levels by drawing on stocks and on opium from the areas where ban enforcement was patchy. It was widely understood that numerous Taliban leaders, along with drug traffickers linked to them, accumulated large stocks of opium before or in the early stages of the ban. They continued to make large gains from the raised opium prices and retained enough stocks to continue benefitting from the ban.

Meanwhile, peasant cultivators and labourers, who did not hold stocks, lost their main source of livelihood. During the eradication campaign in autumn 2023, there were graphic accounts of women in Taliban heartlands, pushed aside while bearing Korans and appealing to eradication teams to spare their gardens. But the sense of unfairness was compounded by tales of other Taliban teams accepting bribes to pull back and areas in northern Helmand where organised resistance successfully protected the crop. Although, apart from in northern Helmand, there were few reports of villages actively resisting eradication in 2023, in areas which historically supplied most of the Taliban fighters there was growing dissatisfaction with the sense of winners and losers in the Taliban handling of the matter.

Mining was the industry which attracted more Taliban attention than any other. Indeed, the issue of multiple contracts for the operation of mines and quarries meant that this was the one industry which enjoyed a rapid expansion in response to Taliban policies. But, as with taxation and counter-narcotics, Taliban were accused of enriching themselves rather than benefiting the economy as a whole. The Amir operated an unannounced policy of permitting the award of a quota of contracts to Taliban leaders and their proxies as further spoils of victory. Emblematic of this process, Haji Bashar Nurzai and Khaleel Haqqani found themselves in a business dispute over control of one of the Takhar gold-mining contracts. The former, a clansman of the Amir, was the original financer of the Taliban, served jail time in the US for narcotics trafficking and was also awarded the distribution rights for the state-owned fertiliser plant in Mazar-i-Sharif.

The latter is the Minister for Refugees and uncle of the Haqqani Network head, Khalifa Seraj. Such Taliban leaders and their proxies enjoyed a particular advantage in contracts involving joint ventures with international actors such as Chinese firms.

Taliban policies affecting the UN, NGOs and access to humanitarian assistance also had economic impact. Multiple factors drove donors to reduce humanitarian assistance allocations to Afghanistan. But among these factors were the Taliban restrictions on humanitarian space and their human rights record. The Emirate's Economic Ministry made successive adjustments to its regime for the regulation of aid actors, which all seemed oriented to increasing Taliban control of the aid distribution process and enabling diversion of resources to Taliban officials and their preferred beneficiaries.

The perceptions encouraged by the Taliban's economic performance ran directly counter to the image cultivated by the Amir in his pronouncements and decrees. Haibatollah tried to project the image of a regime which was austere and disciplinarian, but spiritually motivated and committed to correct conduct and service of the public good. But tales of Taliban leaders enriching themselves while the majority of the population struggled to put food on the dasterkhwan pushed Afghans increasingly to conclude that Taliban motives were materialistic, that governance was arbitrary rather than rule-bound, and that Taliban economic monopolies ran contrary to social justice.

### Foreign Militants – the Taliban's Islamist Allies and Rivals

The issue of the Emirate's handling of the presence of foreign fighters in Afghanistan remained controversial both among Afghans and in the Taliban's international relations. Emirate spokesmen repeatedly asserted that the Taliban honoured the commitment given in the Doha Agreement to ensure that no group used Afghan soil against other countries and their interests. Critics of the Taliban often asserted that over 20 terrorist groups were present in the country.

The GDI remained responsible for the Emirate's dealings with foreign fighters. In their dealings with most of the groups, the Taliban's approach seems to have been one of systematic control. The GDI provided funding and support for fighters from Central Asia and multiple jihadi organisations opposed to the regimes in Afghanistan's neighbouring countries.

But instructions from the GDI officials to the resident foreign fighters were pretty consistent in forbidding them from undertaking operations, for now at least. This careful management of the foreign fighters seemed aimed at maintaining rather than reintegrating or demobilising the outfits. In its relations with the foreign fighters, the GDI clearly tried to provide a protective umbrella, shielding the militants from surveillance by the neighbouring states.

The contradictions in the Emirate's stance on the hosting of foreign fighters were most apparent in the Taliban's dealings with the Pakistani Taliban (Tehreek-e-Taliban Pakistan – TTP) and the range of Pakistani militant groups. Deaths from terrorism in Pakistan in 2023 were three times the level of the last year before the Taliban takeover of Afghanistan. But Emirate spokesmen and officials repeatedly asserted that the terrorist resurgence in Pakistan was an internal matter for Pakistan and denied that TTP was exploiting havens in Afghanistan. The Pakistan defence minister travelled to Kabul in February and bluntly called on Taliban to arrest TTP militants and hand them over to Pakistan.

Rather than complying with this demand, the Amir made a public statement that Taliban commanders and their men were forbidden from participating in the conflict in Pakistan or from assisting Pakistani militants. He said that any Afghan fighting in Pakistan would not be participating in a divine jihad and thus could not expect the divine rewards of martyrdom. The Amir's official position was backed up by a series of provincial-level meetings where top security officials instructed officials and commanders to refrain from involvement in or support for the conflict in Pakistan. Emirate security officials claimed that they had applied as much pressure on the TTP as it was reasonable to expect them to do. However, a succession of reports throughout the year indicated that reality diverged from the position which the leadership was signalling. For example, a major incursion by the TTP into Chitral District in September was plausibly explicable only as a military operation launched from the TTP bases in eastern Afghanistan, in the full knowledge of Emirate security leadership.

TTP continued to base its commanders, fighters and their families in Afghanistan, to fundraise, procure weapons, treat wounded and travel widely around Afghanistan. Despite the public pronouncements, rotations of Afghan Taliban fighters travelled to Pakistan to fight alongside the TTP and there were sporadic reports of the return of the bodies of those killed doing so, while images were shared on social media of Afghans who had conducted suicide bombings there. In private, many in the Taliban leadership articulated sentiments completely at variance with the declared Emirate position. The TTP were veteran allies of the Taliban, and the bonds of jihadi solidarity obliged the Taliban to assist them. Moreover, despite the sanctuary in Pakistan which had been critical to the Taliban's successful insurgency campaign, they considered the Pakistan authorities and military as hostile. Ultimately, they hoped that the TTP campaign would overthrow the Pakistani state to impose another Emirate. For Taliban leaders of this persuasion, the claims of not assisting the TTP constituted necessary dissimulation to enable ongoing support. Given that the Pakistani authorities were fully aware of the contradictions in the Emirate approach, it was hardly surprising that relations between Pakistan and the Emirate deteriorated through the year.

The Taliban response to ISKP stood in direct contrast to the stance on all other non-Afghan militant groups present in Afghanistan. The Taliban considered ISKP a hostile force and a direct threat to the Emirate and its personnel. Taliban operations against ISKP continued through the year and achieved some notable successes in killing key personnel and closing down ISKP hideouts. Pressure from the Taliban security forces prevented ISKP from regaining control of the pockets of territory which it had held until the final years of the Republic. In Kunar in particular, ISKP repeatedly challenged Emirate control of remote valleys where the population was not particularly sympathetic to the Taliban.

Although the momentum of ISKP operations in 2023 was significantly reduced relative to that in the first year of the Emirate, they had some success in targeting prominent Emirate officials. The governor of Balkh, killed in March, had been a close ally of the Amir. The killings in Badakhshan of a police chief and then a deputy *wali* and a former police chief were impactful and set the conditions for the Emirate's controversial overhaul of the provincial administration there. Alongside their kinetic operations, ISKP remained prolific in their output of propaganda.

They offered the most strident critique of the Taliban's Emirate from a supposedly Islamist and jihadi perspective. ISKP propaganda material portrayed the Taliban as the latest US 'contractors', tasked with ruling Afghanistan in the service of Western forces. They described the Taliban as complicit in Chinese crimes against the Uyghurs, because of Taliban cosying up to China. They critiqued Emirate governance as un-Islamic and Taliban leaders as corrupt and compromised.

Periodically, Emirate officials claimed that they had in effect defeated ISKP. Unsurprisingly, all such claims proved to be premature, as ISKP mounted further operations. In private at least, Taliban leaders and officials remained concerned at the threat to them posed by ISKP. After TTP, ISKP proved to be the militant group with most profound consequences for Taliban rule. ISKP's resilience in the face of Taliban efforts to eradicate represented a clear failure of the Taliban's efforts to impose their authority decisively throughout the national territory. This failure allowed ISKP to displace Al Qaeda as the principal transnational terrorist network operating in Afghanistan and generating threats to regional and international security.

Every Afghan commentator or security analyst following Afghanistan noted that ISKP launched deadly attacks on Pakistan, Iran and even Russia and incubated plots against Europe and possibly North America. The vehement ISKP anti-Emirate narrative may have been one of the considerations pushing Taliban to embrace their Amir's hardline policies, as they countered the potential threat of defections of disenchanted Taliban fighters. ISKP's resilience also convinced Taliban leaders that the group must be supported by Pakistan and possibly other international actors, although they consistently failed to come up with evidence to back this.

### Regional Relations

Given that the Emirate's international dealings have been much scrutinised, brief comments should suffice here. As the Emirate entered its third year, there were signs of a shift in the approach to international dealings. Initially Taliban leaders seemed relatively confident that they would achieve international recognition and that this would be helpful to them in consolidating the Emirate. The team of politically oriented Taliban leaders who were publicly involved in the pre-2021 Doha process probably reassured the rest of the leadership that their diplomacy would achieve recognition.

But as states continued to withhold recognition, the political team blamed the Amir and his suppression of women's rights for rendering recognition unobtainable. And those around the Amir blamed inherent Western hostility to Islam and diplomatic failures by Western-tainted Taliban for the lack of recognition.

In the face of this predicament, the Emirate continued to pursue expanded relations with countries in the regions and powers short of full recognition. Taliban measured and claimed success in terms of the numbers of diplomats which they managed to deploy. For example, in July Foreign Minister Motaqi claimed to have a diplomatic presence in 16 countries. Countries in the region increasingly showed themselves open to pragmatic engagement with the Taliban, as signified by the Iranian authorities handing over control of the Tehran embassy in February, followed by the United Arab Emirates accepting a Taliban-nominated consul general for Dubai. Perhaps the Taliban's most notable success was in exchanging ambassadors with China.

The Taliban's international *ulema* engagement demonstrated the limits to what they were prepared to do and what they could achieve. Early in the year, the Taliban hosted sympathetic *ulema* visits, such as a visit from a self-described group of British imams. The imams' feedback, both on Afghan television and in meeting with Muslim communities in UK, involved lavish praise of Taliban achievements which seemed to bear little relation to the facts and bordered on sycophancy. Prior to 7 October, Emirate officials publicised several engagements with Hamas leaders, who were also complimentary about Taliban achievements. But the sympathetic *ulema* had little international credibility or even weight in their own countries.

The September *ulema* visit organised by the Organisation of Islamic Cooperation underscored the Taliban's isolation within the Islamic world. Those Taliban leaders who were authorised to meet the OIC *ulema* failed to convince them that there was any credible religious basis for their controversial policies. The Taliban refrained from taking up the OIC delegation's invitation to a formal debate and the Amir did not make himself available to meet the delegation. Key members of the delegation returned to Saudi Arabia convinced that the Emirate leadership was religiously illiterate and was engaged in instrumentalising religion in a way that was harmful to the interests of the global Muslim community *(ummah)*.

By early 2024, Haibatollah and his advisers seemed to have pivoted away from pursuing international recognition. They preferred to double down on defiance of international norms, proclaiming a version of Shariat enforcement which enabled them to claim to be involved in uncompromising implementation of an Islamic system. They probably calculated that such a stance would not jeopardise the pragmatic regional engagement which they already enjoyed and that the potential gains of broader international recognition were too remote to be worth investing in.

# Peacemaking in Light of the Consolidated Emirate

## Not at Peace

Under the Emirate, Afghan society can in no meaningful sense be considered at peace. Structural violence is endemic, and a resumption of large-scale armed conflict remains a distinct possibility. Ultimately, the case for continued efforts at peacemaking rests upon this insight that Afghanistan's conflict is ongoing.

The post-2021 conflict differs from the insurgency era in terms of the geography, the intensity and patterns of violence, the actors, and the external context. With the Taliban capture of Kabul, the Republic's armed forces which had fought against the Taliban in effect disbanded, leaving the Taliban as a single military force in complete control of the country for the first time in four and a half decades. Despite efforts by multiple resistance fronts, none were able to mount an effective challenge to the Taliban's control of any part of the territory. The frequency of incidents of armed conflict fell sharply after the Taliban takeover, a drop which has been sustained.

It is generally understood that there is widespread popular opposition to any attempt to dial up the violence again. Furthermore, the Taliban remain determined to suppress any sign of political or military opposition, which poses a formidable challenge to any effort at mobilisation. But our analysis of the Islamic Emirate performance suggests that it is too early to consider Afghanistan to have transitioned to the status of a post-conflict society. Taliban rule by force, with limited popular support and have taken no effective steps to broaden the regime's base of support or to achieve popular legitimacy. Their approach to governance generates grievances, such as acute regional and ethnic imbalances in the distribution of power. Violence has so far been kept in check by war fatigue, effective Taliban repressive apparatus and the lack of external backers for an escalation of armed conflict. But the Taliban's uncompromising approach and alienation of much of the population risks triggering the kind of violence and mobilisation against them which occurred in other phases of Afghanistan's long conflict.

## Popular Grievances and Aspirations

The Islamic Emirate has consolidated as a revolutionary regime, engaged in arbitrary rule by an unelected Amir directing an exclusive vanguard of armed clerics. It operates without internal checks and balances and explicitly rejects popular accountability. Members of the regime who present as pragmatic and open to compromise declare themselves as powerless to affect policy as civilians. The regime has declared its intention to achieve a radical transformation of Afghan society by imposing obedience to a conservative Pashtun cleric's reading of Sunni-Hanafi doctrine. It denigrates the entire education sector and swathes of society as corrupted and worthless. It excludes women from public life as a matter of fundamental principle and brooks no opposition to this.

Along with the suppression of women it practises sectarianism and ethnic discrimination. It valorises the use of political violence, especially suicide bombing. Those charged with defending the regime operate outside any rule of law, unaccountable for practices such as summary execution and enforced disappearance. The regime empowers corruption, private resource appropriation and even armed crime by members of its vanguard, while invoking Republican-era corruption as a pretext for seizing assets linked to the Republican elite.

The regime has extended the state monopoly over underground natural resources and through its taxation practices rendered much private sector economic activity unprofitable. The regime is deliberately defiant of both universal norms and the consensus within Muslim societies. It articulates a Manichaean vision of a world of the virtuous struggling against infidels and posits the Taliban as the ultimate guardians of virtue in this struggle. In its approach to international engagement and negotiation, the regime prides itself on refusal to compromise. It hosts and shields armed Islamist movements opposed to each of its six neighbours, including one movement, the TTP, engaged in an active insurgency against one of those, Pakistan. It retains a highly opaque relationship with Al Qaeda and has made much of its efforts to suppress the other global terrorist network, ISKP. But, by operating clandestinely and infiltrating Taliban and TTP ranks, ISKP has leveraged Taliban rule of Afghanistan to expand its regional and global activities.

The Islamic Emirate's base of support is narrow, consisting exclusively of the Taliban's movement of armed Sunni clerics who waged the post-2001 insurgency. The Taliban have not demonstrated Afghan support for any of the policies which they have implemented. Instead, they have asserted a divine mandate for their actions. Afghan civilians have expressed grievances, inter alia, against the treatment of women, the Taliban monopoly of state employment, the suppression of opportunities for educated youth, onerous taxation and mishandling of the economy, arbitrary rule and sexual violence. Although some grievances are particular to the groups targeted by sectarian and ethnic discrimination, most popular grievances are common to all regions and ethnicities.

It must be emphasised that, harsh as these observations may appear, they are evidenced, based on the performance of the Taliban since they consolidated their Emirate.

### Economic Dimensions of the Conflict and Peace Agenda

The Taliban takeover brought about a massive transfer of resources within Afghan society, building upon a process which had already been taking place during the Republic. Individual Taliban commanders, of all ethnicities, rapidly acquired private wealth from the spoils of victory – from looted or expropriated property, protection money from businessmen or Republic-era figures, and transfers from the Emirate Itself. The ethnic and tribal balance of power within the Emirate and its network of allies has meant that members of some groups, such as the Nurzais, Ishaqzais and Zadrans, have been disproportionately enriched in the division of spoils.

As illustrated in the Balkhab case, the Emirate's assertion of all rights over mineral rights has further enriched the Taliban leadership and their favoured contractors, largely at the expense of communities in the areas where the mines and quarries are located. And through its vigorous control of state revenues, the Emirate has deployed those resources for the benefit of the members of the Taliban movement and the causes it favours, such as jihadi madrassahs. As well as the Republican elite, the losers in the countrywide redistribution of resources pushed through by the Taliban include the 'salariat' – Afghanistan's middle class of personnel working directly or indirectly for the state – and all economically active Afghans now bearing the tax burden of the Taliban state.

Any movement against the Emirate which eventually emerges is likely to mobilise around the widespread economic grievances generated by the Taliban's resource grab. It remains to be seen how the Emirate's economic elite of propertied commanders and clerics try to hold onto their newly acquired wealth in the face of any challenge to the Emirate. And, if organised opposition to the Emirate spreads, it remains to be seen if the Taliban can retain their control of the illicit economy, which has long been a key source of funding for anti-status quo movements.

### Taliban Authoritarianism

The Taliban leaders and apologists characterise their regime as Islamic. This characterisation is based on three main claims. They claim that the leader is divinely inspired *(*an *Amirul momineen)*, that the vanguard manning the regime is an Islamic movement and that the regime is implementing divine laws. But in their restored Emirate, the Taliban's approach to governance has been authoritarian.

The Taliban govern with all four hallmarks of authoritarianism as it is classically defined by Juan Linz and others. Firstly, pluralism has been eradicated by the Taliban asserting a monopoly of power for their movement. Secondly, the Taliban base their claim to political legitimacy not on popular consent but on the story that their Amir is guided by God with a mission to implement divine law. Thirdly, the Taliban suppress any criticism of their Emirate and deter any political mobilisation, even among their own members. And fourthly, the Amir and his subordinates exercise untrammelled executive authority, unconstrained by a constitution. In addition, the Taliban have developed a repressive apparatus, led by their GDI intelligence organ, to enforce compliance and suppress opposition. In practical terms, under the new authoritarianism, elected bodies have been dissolved and non-Taliban are excluded from positions of responsibility in the state. The few Afghans who dare to speak their mind in a public space know that they may be arrested or disappeared for doing so. Journalists operating in the country know they must check with the Taliban before filing a report and can be punished for publishing material that meets disapproval. You can also be picked up if a Taliban search reveals 'objectionable' social media content on your phone. There is immense pressure on Afghans involved in civil society activity or running NGOs to reach an accommodation with the Emirate's intelligence, which may require personnel to report to them.[2]

The authoritarian characteristics of the regime define the lived experience of millions of Afghans. They also set the parameters of what is possible in terms of civil society, political action or any aspect of a peace process which might be located in Afghanistan.

### Dialogue and International Processes

In the first three years of the restored Emirate, all efforts to use engagement, advocacy, or incentives to persuade the leadership to moderate its stance on the fundamental issues of an inclusive political system and restoration of rights have comprehensively failed. The Emirate leadership doubled down on its hardline positions, refusing to compromise on rights for women or its own monopoly on power. Figures in the Taliban leadership who have seemed sympathetic to a more inclusive approach have shown themselves unable to influence decision-making by the Amir and his coterie.

This failure was not for want of trying. In terms of sticks, sanctions against the Taliban have largely been retained and we consider it unlikely that the international community will be willing or able to exert further leverage over the Taliban. In terms of carrots, multiple diplomatic engagements with the Taliban took place in Kabul and abroad in the first three years of the restored Emirate. The first international envoys to Kabul were senior humanitarian figures who hoped to negotiate reasonable terms for the management of humanitarian assistance. The Taliban's mission in Doha has been able to function as a principal point of contact for countries interested in Afghanistan, and envoys, including Western diplomats, have periodically visited Kabul for talks. Neighbouring countries, including Iran, Pakistan and the Central Asian states, have conducted active practical engagement on issues of concern, such as trade, regional infrastructure, riparian rights and border security. Russia and China have also engaged, if cautiously.

The Taliban have been frustrated in their efforts to secure Afghanistan's seat at the UN and formal diplomatic recognition, although they considered the exchange of ambassadors with China as coming very close to recognition by a key power. Nevertheless, at no period since the Taliban took over Kabul could they be considered to have been isolated. In some of the engagements the Taliban showed themselves open to pragmatic cooperation, where they saw a benefit to themselves and no questioning of their political monopoly and approach to governance. Several protracted hostage negotiations have ultimately resulted in Taliban releasing hostages. However, none of these engagements produced a breakthrough on the key contested issues in the Afghan conflict.

Since August 2021, multiple sessions of several civil society processes have been convened in Doha, Istanbul, Antalya, Indonesia, Oslo and elsewhere. The processes have included the Afghanistan Future Thought Forum (closely associated with former negotiating team member Fatima Gailani and Sultan Barakat), the Antalya Meeting of the Center for Dialogue and Progress – Geneva (closely associated with Afghanistan's Permanent Representative to the UN in Geneva, Ambassador Nasir Ahmad Andisha), the Afghan Civil Society Forum in Vienna, and the Afghan Women Leaders' Forum in Brussels, among others. These processes have sought to redefine the role of Afghan civil society in the new reality, build consensus on responses to Taliban rule, develop strategies for protecting women's rights and seek common ground with Taliban for the restoration of pluralism.

Since 2021, the UN Security Council has repeatedly articulated international concerns on Afghanistan, including that girls' right to education and women's right to employment be restored, that Taliban adhere to their commitments on counterterrorism and that there be progress towards a broad-based, inclusive administration. Despite the difficulties of achieving agreement in the midst of global strategic tensions, successive Security Council resolutions have endorsed these demands.

The UN-led Doha Process has emerged as the most prominent international exercise at coordinating efforts to resolve the conflict in Afghanistan and the challenge posed by Taliban rule and to address the international concerns. It Is led by the UN Secretariat, with the participation of the Afghanistan-based mission and Special Coordinators assigned by states with an interest in Afghanistan.

In spring 2023, the Security Council, in renewing the mandate of the UN mission for 2023–24, provided for the Secretary-General to appoint a Special Coordinator to review the Afghan situation and propose fresh approaches for the international community in dealing with the conflict. Senior Turkish diplomat Feridun Sinirlioghlu was duly appointed and conducted the most extensive consultation with all Afghan, regional and international actors since 2021. His report was received, if not formally endorsed, by the Security Council in December 2023.

Sinirlioghlu concurred with previously reported finding of the peacemakers' working group in noting Afghan support for pluralism:

> *Afghanistan is a diverse, multi-ethnic, multi-sectarian, multi-linguistic and multicultural society. The inclusion of all Afghan communities in the nation's governance structures is central to the social and political stability of Afghanistan. (Para 49)*

He also noted that Afghan and international stakeholders reject Taliban claims that retention of elements of the Republic-era civil service means that they are running an inclusive administration (para 52). In a proposed road map for normalisation of Afghanistan's international relations, the Special Coordinator proposed national dialogue (para 86), an inclusive constitution-making process (para 89) and movement towards inclusive governance institutions (para 85) as well as continued support for Afghan civil society. The Special Coordinator studiously avoided any specific reference to pluralism per se in his roadmap, preferring the narrower term 'inclusive'. However, pursuit of inclusiveness in the context of a highly diverse society probably amounts to the same thing.

The key operational recommendation of Sinirlioghlu's report was that the Secretary-General should appoint a Special Envoy who would take the lead on engagement with the Taliban and other Afghan parties and convening the Special Representatives. In effect, the Special Envoy would take personal charge of the UN's Doha Process. It was generally agreed among involved diplomats and UN officials that the process required a dedicated high-level official and that neither the United Nations Assistance Mission in Afghanistan nor the Secretariat could carry the weight. However, notwithstanding the Special Coordinator's careful framing of his report and his intense engagement with them in Kabul, the Taliban opposed the appointment of a Special Envoy and refused to send a delegation to the February 2024 round of the Doha Process.

The UN remains committed to advancing the Doha Process and to renewing efforts to secure the Taliban's participation in it, in the hope that the process can initiate meaningful political dialogue with the Taliban and proceed with the Special Coordinator's idea of a roadmap towards normalisation of Afghanistan's international relations in return for the Taliban regime becoming more inclusive and respecting rights.

The Sinirlioghlu proposals on pluralism or inclusivity and restoration of rights constitute a fair if cautious summary of Afghan political aspirations which our research suggests would resonate across Afghan elites and the populace. It is likely that some prominent, politically minded Taliban leaders are also personally supportive of the key proposals in the report. However, the observations and analysis in this study suggest that those in control of the Emirate – the Amir, his advisers and close allies – are fundamentally opposed to any broadening of the base of the regime and that they have ruled out any compromise on their stance on women's rights.

Rather than fearing the consequences of any appearance of isolation arising from opposing or disrupting the UN-led process, the Emirate leadership sees an opportunity to burnish their radical Islamist credentials by taking a defiant stance. They also calculate that no international actor has the leverage over them to compel them to cooperate and that ongoing pragmatic engagement already delivers what they require from the region or broader international relations. The prospect of eventual normalisation is unlikely to incentivise any change in this stance.

The Taliban leadership remains fundamentally opposed to proposals for meaningful intra-Afghan political dialogue and any movement towards inclusiveness. It has shown its confidence in its ability to uncompromisingly to set conditions for participation in any further international process and as part of this stance it doubled down on rejection of the proposal for a Special Envoy. This confronts the UN and interested member states with the dilemma of what compromises they might contemplate in their desire to take forward a political process with a regime which appears determined to defy international norms, lacks any semblance of a popular mandate, and practises a peculiar brand of authoritarianism.

The suggestions presented below on peacemaking in the context of a consolidated Islamic Emirate are informed by our conclusion that the official track remains in effect stuck because the Emirate exercises a de facto veto on progress.

# Updated Actions for Achievement of Sustainable Peace – 2024 and Beyond

## Peace Process Reimagined as a Matrix

Ideas about how to achieve sustainable peace in Afghanistan in the wake of the second Taliban takeover have, unsurprisingly, been heavily influenced by the structure of previous initiatives, especially the pre-2021 Doha talks, and a reluctance to confront difficult realities. Proposals tend to be highly structured and framed within a 'peace road map', conveying the idea of unilinear progression through a series of stages to reach the goal. The very idea of an Afghan peace process has come to embody this notion of sequence, structure and allotted roles.

Afghans and internationals alike have proposed a leading role for international actors, who establish a framework of processes into which Afghans are encouraged to slot. Negotiations, involving Afghan parties, typically Taliban and non-Taliban, are envisaged as the centrepiece of any process. This is based on the hope that the right approach to convening and framing the negotiation can resolve the Taliban versus non-Taliban differences, resulting in a political settlement. Since 2021 there has been an overwhelming emphasis on non-violent approaches. Not only are the actions in the peace road maps non-violent, but peace process designs nowadays seem not to factor in the possibility of ongoing or resurgent armed conflict. Linked to the planning assumptions of non-violence and political settlement attained through negotiation between the parties is a heroic assumption that a peaceful and inclusive Afghanistan is attainable via compromise and a smooth transition from the ruling Islamic Emirate.

Our 2022 report, *Towards peaceful and plural politics in Afghanistan,* included suggested actions based on peacemaker perspectives after the first months of Taliban rule. We consider that many of the suggestions remain relevant.[3] However, now that the nature of the restored Islamic Emirate has been well documented there is an opportunity to update thinking. We try to imagine alternative patterns of peacemaking which factor in the reality of the Islamic Emirate, the state of Afghan politics, and the difficulty of constructing cohesive international approaches.

A straight line, the idea behind the road maps, simply does not address the complexity of current challenges. The working group of Afghan peacemakers has proposed a range of actions which can contribute to eventual attainment of sustainable peace, but which are better thought of as a matrix rather than a road map.

Multiple actions, moving at different and unpredictable paces and driven by different actors, most of which will be Afghan, are required to put in place the conditions required for sustainable peace. The actions are possible even in the absence of meaningful agreement on a road map and even if the Taliban do not buy into a strong international process. Most of the actions require Afghan rather than international initiative and are not conditioned on a path towards incumbent and opposition negotiations. The matrix approach is well adapted to a situation, as now clearly prevails in Afghanistan, in which powerful actors oppose any settlement. Some priority actions which can help in 'unsticking' progress towards peace include the following.

*Embracing the Imperative of Regime Change*

A political system which rests upon absolute obedience to an Amir who claims that his orders are inspired by God and forbids criticism of them has no capacity to embrace the pluralism which is a requirement of Afghan peace or indeed to engage in any other meaningful compromise. A resolution of the conflict in Afghanistan will only be achieved after regime change and replacement of the Emirate with a political system in which all parts of Afghan society see themselves represented. Given that international actors are unlikely to embrace regime change as an explicit objective, it remains to Afghan democratic actors to embrace this as an imperative and devise the political strategies to match. Maintaining the pretence that the Emirate leadership is open to compromise, as well as flying in the face of the evidence, distracts from Afghan actors' responsibilities to present an alternative to the Emirate which can fulfil the population's aspirations to democratic pluralism and peace.

*Building a Democratic Consensus*

Despite the lack of any unified umbrella drawing together the different strands of opposition to the Taliban, we assess that there is majority support within Afghanistan and the diaspora for the idea of replacing the Islamic Emirate with a political system based on Afghan values and culture, including Afghans' right to elect their representatives, inclusivity of women, men and all ethnic groups and safeguards within the state against favouritism, discrimination and abuse of power. The 2022 report expanded these ideas into a set of guiding principles for the achievement of peace through democratic pluralism, suggested by the peacemakers.

In an effort to specify the Afghans likely to mobilise to achieve political change, the most straightforward definition of Afghan democratic actors is those who subscribe to a version of the guiding principles. One of the foundational challenges for Afghan democratic actors is to build a broad national coalition based upon endorsement of the principles to underpin the new democratic system and guide the process of achieving it.

To enable a broad consensus, the formulation of the principles should park divisive issues, such as details of the structure of government, which have a history of being instrumentalised. But to have inspirational power, they should point to a broad and meaningful democratic programme, resonating with Afghans' lived experience and hopes and expressing their sense of loss under arbitrary, authoritarian rule.

If parties, factions, networks and civil society, which together speak for the diversity of Afghan society – including its spectrum of provincial backgrounds, ethnicities, and political tendencies (those identifying with the original mujahideen, those linked to the monarchy, the remains of the left, political Islamists, secularists, and nationalists) – adopt a common set of principles for the achievement of peace, then the resulting coalition will constitute a powerful democratic consensus among Afghans. The emergence of this consensus will be an important step towards presenting democratic pluralism as a credible alternative to the Islamic Emirate.

*Propagation of a Culture of Peace*

To strengthen the appeal of the democratic consensus, peacemakers and communicators should propagate a culture of peace. This is one of the areas of activity amenable to distributed activity, including by civil society and without any pressing need for centralised control. Dissemination could involve communicating in the vernacular the political vision contained in the principles for peace, relating it to symbols and stories which inspire Afghans. The culture of peace should include popularly accessible ways of understanding human rights, freedom, reconciliation, tolerance, celebration of diversity, healing and routes out of hatred, violence and war. Authoritative Afghan Islamic scholars should contribute one important strand of the culture of peace, covering teaching on moderation, the Islamic case for democratic pluralism, and the critique of the Emirate's departure from the reasonable Muslim consensus. The successful propagation of a culture of peace will help to restore Afghans' sense of agency, hope for the future and willingness to participate in efforts for peace.

*Intra-Afghan Mediation*

The current fragmentation of Afghan democratic forces, on top of the history of how a deeply fragmented political elite contributed to the downfall of the Republic, suggests that there is scope for mediation between the different components of the opposition to the Taliban. Afghan peacemakers of course have a long history of such mediation. Their skillset should be deployed in assembling the coalition to endorse the peace principles and is likely to be needed in support of all actions to be taken by this coalition.

*Afghan National Democratic Struggle*

Progress towards Afghans' vision of peace sustained by democratic pluralism is more plausible as a result of momentum generated in a period of struggle than as an outcome of negotiations with Emirate representatives without such struggle. Since 2021, the Afghan political class has been loosely organised through legacy political parties, forums organised in countries such as Germany with a high concentration of diaspora, ethno-tribal associations such as those formed by Hazaras, and groups or informal networks headed by Republic-era ministers or other influential political figures.

These legacy political parties include offshoots of the *tanzeems* or parties which emerged in the struggle against the Communist government of the 1980s, as well as some of those formed under the Republic. Ostensibly, the most ambitious political grouping is the Supreme Council for National Resistance (SCNR), based in Ankara. However, we have observed that the SCNR, along with other non-Taliban political groupings, have demonstrated a marked reticence in developing any programme of action which could credibly achieve their objectives.

There were manifold reasons for this reticence. Afghan leaders seemed to expect that international actors would orchestrate a negotiation with the Taliban to open the way to an agreed transitional government. More plausibly, they worried that regional host governments would not tolerate political action against the Emirate. Those who had no illusions about the Taliban or prospect for negotiations assumed that only military action would be effective against the Taliban. But they calculated that the time was not yet right.

Afghans have an opportunity to draw from their own and other countries' experience of struggle against authoritarian regimes. Discussion in the main pro-resistance *shura* has envisaged a struggle spanning political, civic and direct actions (*maidani*, a code word for armed resistance). The balance between political, civic and armed resistance can be expected to evolve as Afghans innovate in tactics and different groups mobilise. Although regional and state actors stand to gain in the long run from the success of an Afghan national democratic struggle, any decision to launch such a struggle and the key decisions around balancing political, civic and armed action rest squarely with Afghans.

### *Assembling the Credible Transitional Leadership*

Presenting a credible alternative vision of the political system which can sustain peace – and winning the trust of Afghans that the alternative is worth mobilising for – will necessitate assembling a credible transitional leadership. Afghan political actors seem increasingly receptive to the idea that they now require a shadow national government. It is lost on few Afghan political thinkers that the Taliban successfully leveraged a shadow government, in the form of sectoral commissions, to organise their cadres in the insurgency and normalise the idea that they were a government in waiting. A shadow government would present policies and priorities during the period of democratic struggle and eventually head up the transition until it can hand over to an elected government.

A standard condition for membership of such an interim and transitional government would be that members renounce any claim to public office after the transition. One of the key arguments repeated by Emirate representatives against participation in talks is their assertion that any political process would risk returning to power the 'corrupt warlords'. But the challenge of winning popular confidence will depend equally on excluding corrupt technocrats and others who have abused power. A smartly assembled shadow government would include competent and independent Afghans who together enjoy the confidence of various constituencies including veteran political leaders, but who themselves have a reputation for integrity.

### *Mobilising Afghans Living under Authoritarianism*

One of the key tasks for Afghan political and civic actors in shaping the democratic struggle will be finding ways of mobilising inside Afghanistan, in areas controlled by the Taliban. The starting position of many Afghan observers and political veterans is that no meaningful mobilisation is possible in the Emirate. There are plenty of examples of effective resistance from previous phases of Afghan resistance to authoritarian regimes, including during the earliest stages of the communist government from 1978 to 1980. If mass mobilisation were to occur, it would offer the fastest way to exert leverage over the Emirate, raising the possibility that the Taliban cannot indefinitely rule by force. Visible mobilisation inside Afghanistan would also boost the legitimacy of the democratic coalition in dealing with international actors and Emirate representatives.

### *Incubating the Future Political System*

Our latest analysis confirms the need for Afghans to prepare a post-Emirate government and political system which is more inclusive, accountable and effective than the Republic and which incorporates lessons from chronic failures of governance in both the Emirate and Republic periods. The task includes designing institutions, norms and codes which enshrine democratic pluralism, and obtaining agreement on them.

### *National Dialogue*

Our analysis also affirms the need for a national dialogue to address the current representative deficit – no leader or grouping credibly represents anyone as all old mandates have expired. Given the prevailing authoritarianism, a national dialogue would have to be convened outside Afghanistan. But with smart use of communications technology and other countries' experience in 'digital dialogue', the national dialogue could be designed to involve residents of all provinces of Afghanistan. Afghans capable of representing the diversity of Afghan society should be convened to conduct a national dialogue. Participants should be selected to include all provinces, ethnic groups, classes, women, and young people. Provision should be made for special interest groups such as *ulema,* former mujahideen, military personnel, business figures, and technocrats, as well as representatives of civil society and political parties and groupings. Proposals for advancing the peace process made by the digital national dialogue would enjoy significant weight and legitimacy.

*Adversary Dialogue*

It is advisable for Afghan peacemakers to maintain their channels of communication with amenable parts of the Taliban leadership, although these will probably be low-profile and unauthorised by the Emirate leadership. Such channels offer short-term prospects of pragmatic engagement in pursuit of limited cooperation analogous to the approach of the state actors. More significantly, the adversary dialogue can identify potential areas of agreement, in anticipation of the Emirate being forced to accept that its monopoly on power is unsustainable or in case of a leadership change in the Emirate. Another function of adversary dialogue would be for peacemakers and democratic Afghans to signal that reconciliation with Taliban, as Afghans, will possible once the problem of the Emirate's power monopoly has been overcome.

*Incentivising Peace*

Structuring incentives for the Afghan actors is the main peace-related action on which an international lead is appropriate. The UN and states are likely to continue efforts via the Doha Process. In the absence of movement from the Taliban towards restoring rights and embracing pluralism, the UN should avoid rewarding the Taliban. For example, in the run-up to the February round the Taliban demanded the right to select all Afghan participants, including civil society, a demand which the UN appropriately declined. Imperfect as it may be, the UN sanctions regime is an important tool to incentivise the Taliban to cooperate with peace efforts. The sanctions regime should be maintained and actively used to signal that relations have not been normalised, until Taliban pivot to cooperating with an inclusive political transition.

# Resources

This report primarily draws upon original observations by the authors and raw reports received from the informal peacemaker network. Sources of additional information and background on the Taliban's Islamic Emirate include:

ACLED-APW. 'Two years of repression: mapping Taliban violence targeting civilians', August 2023, https://acleddata.com/2023/08/11/two-years-of-repression-mapping-taliban-violence-targeting-civilians-in-afghanistan

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# Endnotes

[1] https://www.c-r.org/learning-hub/towards-peaceful-and-plural-politics-afghanistan

[2] See www.c-r.org/news-and-insight/how-do-you-structure-peace-process-under-conditions-authoritarianism-reflections.

[3] These recommendations included agreement of a new peace roadmap and formation of a National Commission for Consensus and Peace, whose tasks would include launch of a national dialogue and coalition-building among democratic actors. They also included local-level civic action.

## About Us

Conciliation Resources is an international organisation committed to stopping violent conflict and creating more peaceful societies. They work with people impacted by war and violence, bringing diverse voices together to make change that lasts. Working across society, they connect community perspectives with political dialogue. Learning from peace processes around the world, they share experience and expertise to find creative solutions to violent conflict.

**http://www.c-r.org/**

PeaceRep is a research consortium based at Edinburgh Law School. Our research is rethinking peace and transition processes in the light of changing conflict dynamics, changing demands of inclusion, and changes in patterns of global intervention in conflict and peace/mediation/transition management processes.

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