

Afghanistan: Background and U.S. Policy

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SUMMARY

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Three years after the Taliban's 2021 return to power, U.S. policymakers are still grappling with the reality of the group's autocratic rule and the negative consequences that rule has had for many Afghans and U.S. policy interests. In 2021, U.S. and international forces withdrew from Afghanistan after nearly two decades and the Taliban, a Sunni Islamist extremist group that formerly ruled the country from 1996 to 2001, retook power. The United States does not recognize the Taliban or any other entity as the government of Afghanistan and reports there are no U.S. diplomatic or military personnel in the country.

The Taliban government is dominated by officials from the Taliban's prior rule or longtime loyalists. Signs of dissension in the group's ranks along various lines have emerged on occasion, though the Taliban have a history of effectively managing internal disputes. Some Afghans have sought to advocate for their rights and express opposition to the Taliban in nonviolent demonstrations, which the Taliban have sometimes violently dispersed; other Afghans have claimed guerilla-style attacks against the Taliban and called for international assistance. The Taliban do not appear to face effective opposition, political or armed, that represents a serious threat to the group's hold on power.

Members of Congress have focused particularly on two aspects of the Taliban's renewed rule and implications for U.S. interests:

- Counterterrorism. The Islamic State and Al Qaeda, historic Taliban adversaries and partners, respectively, continue to maintain a presence in Afghanistan. While Al Qaeda has maintained its close relationship with the Taliban, the Afghanistan-based Islamic State affiliate (Islamic State-Khorasan Province, or ISKP) has violently opposed the Taliban. ISKP is seen as a much more significant threat within Afghanistan and beyond, having conducted major terrorist attacks in Russia and Iran in 2024. With no U.S. military forces based in Afghanistan or neighboring states, the United States is pursuing an "overthe-horizon" counterterrorism approach.
- Women and Girls. The Taliban have implemented restrictions on women and girls in Afghanistan that are so severe that they may constitute a crime against humanity according to United Nations experts. These restrictions, including bans on girls attending school above the primary level and on women working in nearly any capacity, have had hugely detrimental impacts most immediately on the health and wellbeing of Afghan women and girls but also on Afghanistan's economy and society more broadly, according to UN experts.

Some Members have also followed ongoing U.S. efforts to secure the relocation from Afghanistan of former U.S. partners and some have concerns about dire humanitarian conditions in Afghanistan. Since the Taliban takeover, Afghanistan has faced intersecting and overwhelming humanitarian and economic crises, a result of challenges both preexisting (such as natural disasters and Afghanistan's weak economic base) and new (such as the cut-off of international development assistance, U.S. sanctions on the Taliban, and the U.S. hold on Afghan central bank assets). In response, the United States has provided nearly \$3 billion in humanitarian and development assistance since August 2021 and the Biden Administration has issued general licenses authorizing various humanitarian and commercial transactions. The Administration also established a Switzerland-based "Afghan Fund" to hold and potentially disburse some of Afghanistan's central bank assets to support the Afghan economy; the Fund has not, as of August 2024, made any disbursements.

Congressional oversight of U.S. Afghanistan policy has included numerous hearings, past and ongoing investigations, and the creation of the Afghanistan War Commission. Congress has also imposed a variety of reporting requirements to monitor dynamics in Afghanistan and their implications for U.S. policy. Going forward, Congress may consider further reporting requirements, resources, or investigative efforts related to various U.S. interests as it evaluates the Biden Administration's budget request and defense authorization measures and examines lessons learned in Afghanistan. Future reports from the congressionally created Afghanistan War Commission and other bodies may offer insights for legislators.

Congressional action could be influenced or constrained by the historical legacy of U.S. conflict with the Taliban. Perhaps more challengingly, the Biden Administration and many in Congress have stated that they seek to ameliorate humanitarian and economic conditions in Afghanistan, but without taking any action that boosts the Taliban's position or that may be perceived as doing so. Pursuing these policies in tandem may prove complicated given the Taliban's evident aversion to making compromises in response to international pressure and its apparent willingness to accept considerable humanitarian and economic suffering in Afghanistan as the price of that unyielding stance.

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Background: Taliban Takeover

The chapter of Afghan history that ended with the Taliban's 2021 return to power arguably began in 2001, when the United States, in response to the terrorist attacks of September 11, 2001, led a military campaign against Al Qaeda and the Taliban government that harbored it. In the subsequent 20 years, the United States suffered thousands of military casualties in Afghanistan, mostly at the hands of the rising Taliban insurgency, and Congress appropriated over \$146 billion for reconstruction efforts. During this same period, an elected Afghan government replaced the Taliban and, with significant U.S. and international support, made modest but uneven improvements in most measures of human development, though Afghanistan remained one of the world's poorest and most corrupt countries.

By early 2021, President Donald Trump had withdrawn all but 2,500 U.S. troops from Afghanistan, the lowest U.S. force level since 2001, in advance of the full military withdrawal to which the United States agreed in the February 2020 U.S.-Taliban agreement. U.S. officials committed to continue to provide financial support to Afghan forces and expressed confidence about their capabilities vis-a-vis the Taliban, while conceding that those forces remained reliant on U.S. support. At the same time, the Taliban were arguably at their strongest since 2001, having steadily gained territory and improved their tactical capabilities over the course of their resilient two-decade insurgency. The Afghan government against which the Taliban fought was weakened by deep internal divisions and factional infighting.

Several weeks after President Joseph Biden confirmed that international forces would depart Afghanistan by the fall of 2021, Taliban forces began a sweeping advance that captured wide swaths of the country. While the Taliban faced stiff, if ultimately unsuccessful, resistance from government forces in some areas, others were taken with minimal fighting.³ The Taliban captured their first provincial capital on August 6, after which the collapse of the Afghan government and its security forces accelerated. Afghan President Ashraf Ghani, whose seven-year tenure was characterized by electoral crises, pervasive corruption, and the gradual deterioration of Afghan military forces, fled the country on August 15, 2021. Taliban fighters began entering Kabul that same day, taking effective control of the country.

Taliban Government

On September 7, 2021, the Taliban announced a "caretaker government" to rule Afghanistan. The Taliban refer to their autocratic government, as they have for decades referred to themselves, as the Islamic Emirate of Afghanistan. Haibatullah Akhundzada, Taliban leader since the 2016 killing of his predecessor in a U.S. drone strike, holds supreme power as the group's reclusive

¹ After more than a year of negotiations, U.S. and Taliban representatives signed a bilateral agreement on February 29, 2020, agreeing to two "interconnected" "guarantees": the withdrawal of all U.S. and international forces by May 2021, and unspecified Taliban action to prevent other groups (including Al Qaeda) from using Afghan soil to threaten the United States and its allies.

² See U.S. Congress, House Committee on Oversight and Reform, Subcommittee on National Security, *A Pathway for Peace in Afghanistan: Examining the Findings and Recommendations of the Afghanistan Study Group*, hearing, 117th Cong., 1st sess., February 19, 2021.

³ Susannah George, "Afghanistan's military collapse: Illicit deals and mass desertions," *Washington Post*, August 15, 2021; David Zucchino, "Collapse and Conquest: The Taliban Strategy That Seized Afghanistan," *New York Times*, August 18, 2021.

emir.⁴ Nearly all members of the government are former officials from the Taliban's prior rule or longtime loyalists. All are male, the vast majority are ethnic Pashtuns (Afghanistan's largest ethnic group, which represents a plurality of the population), and most are from southern Afghanistan. Over half were, and remain, designated for terrorism-related U.S. and/or UN sanctions, including the Acting Interior Minister, Sirajuddin Haqqani, head of the Haqqani Network (a U.S.-designated Foreign Terrorist Organization).

Some reports since the Taliban takeover have indicated dissension in the group's ranks along various lines. While the Taliban have a history of effectively managing internal disputes, governing Afghanistan presents new and unique challenges to the group's consensus-based decisionmaking.⁵ Points of tension reportedly have existed between members of the group's political wing and its military leaders (such as the Haqqanis) over who deserves the most credit for the group's victory;⁶ between a leadership that seeks stability and rank and file fighters who may be struggling to adjust to post-conflict life;⁷ and between those with different ideological perspectives (including on education for girls; see below).⁸ Some of these divisions are mirrored by a geographic divide between the Taliban's political leadership in Kabul and the clerical establishment in Kandahar (where the emir is based and to which the Taliban have reportedly relocated some senior officials).⁹

The Taliban's August 2021 takeover, according to many analysts, did not reflect massive popular support for the movement so much as a lack of support for the former government. ¹⁰ Many elements of Afghan society, particularly in urban areas, appear to view the Taliban with skepticism, fear, or hostility, and small numbers of Afghans have demonstrated nonviolently to advocate for their rights and express opposition to the Taliban. ¹¹ The Taliban have often violently dispersed these protests, and have sought to stifle dissenting voices. Despite this evident lack of popular backing, no significant organized opposition (political or armed) to the Taliban has emerged. ¹²

⁴ He has made few reported public appearances and only one photograph of him is known to be publicly available. "Taliban supreme leader addresses major gathering in Kabul," *Al Jazeera*, July 1, 2022. In May 2023, Akhundzada reportedly met with Qatar's prime minister in Kandahar in May 2023, the first known meeting between Akhundzada and a foreign leader.

⁵ Andrew Watkins, "What's next for the Taliban's leadership amid rising dissent?" U.S. Institute of Peace, April 11, 2023

⁶ "Cracks emerge within Taliban as Baradar-led group raises concern over Sirajuddin's pro-Pashtun stance," *ANI*, February 15, 2022.

⁷ Sabawoon Samim, "New lives in the city: How Taleban have experienced life in Kabul," *Afghanistan Analysts Network*, February 2, 2023.

⁸ Hassan Abbas, "The internal splits that threaten the Taliban's rule," Chatham House, July 28, 2023.

⁹ Pamela Constable, "Taliban moving senior officials to Kandahar. Will it mean a harder line?" *Washington Post*, June 4, 2023.

¹⁰ "How the Taliban engineered 'political collapse' of Afghanistan," Reuters, August 17, 2021; Shadi Hamid,

[&]quot;Americans never understood Afghanistan like the Taliban did," Brookings Institution, August 23, 2021.

¹¹ "The Taliban use stun guns, fire hoses and gunfire to break up Afghan women protesting beauty salon ban," Associated Press, July 20, 2023; Barnett Rubin, "Afghanistan under the Taliban: findings on the current situation," Stimson Center, October 20, 2022.

¹² Khorshied Nusratty and Julie Ray, "Freedom fades, suffering remains for women in Afghanistan," Gallup, November 10, 2023. Figures aligned with the former Afghan government formed the National Resistance Front (NRF) in 2021 and have appealed for U.S. and international support; the NRF has claimed attacks on Taliban forces but does not appear to have either the military capabilities or the broad-based public support that would likely be necessary to seriously threaten the Taliban's position.

The Taliban and Narcotics

Over the course of the group's three decades of existence, the Taliban have at times accommodated, actively facilitated, or efficiently repressed narcotics production and trafficking in territory under their control, sometimes pursuing contradictory policies in different geographic areas or with respect to various aspects of the drug trade. When they were previously in power, the Taliban banned opium poppy cultivation, nearly eliminating cultivation in Taliban-controlled areas at a time when Afghanistan was the world's largest producer of opium. When the Taliban were removed from power after the September 11, 2001, attacks, that ban came to an end, and the Taliban's insurgency became entwined with the booming opium economy, with the financial and political benefits of that trade evidently trumping the group's ideological opposition to opium production.

In April 2022, after the Taliban had returned to power, Akhundzada issued a decree again banning opium poppy cultivation. In June 2023, David Mansfield, a prominent researcher, estimated that despite "widespread skepticism" the ban had been effectively implemented, with poppy cultivation reduced by a "truly unprecedented" amount. 15 The United Nations Office on Drugs and Crime assessed that poppy cultivation and opium production both fell by 95% between 2022 and 2023. 16

Policy experts assert that the economic impact of the ban is likely to be uneven but considerable, with the potential for increased emigration for those least able to cope with the ban and its effects.¹⁷ One observer has speculated that those repercussions could eventually compel the Taliban to reverse course and permit narcotics production.¹⁸ Mansfield assessed in April 2024 that the opium trade has continued unabated and that the rise of opium prices has enriched those Afghans who had stockpiled opium before the Taliban's 2022 ban but that the ban "may prove destabilizing" given the greater number of Afghans who "will find themselves in an increasingly desperate economic situation."¹⁹

Regional Dynamics: Pakistan and Other Neighbors

Regional dynamics directly affect developments in Afghanistan, which is landlocked and has throughout its history been the object of intervention by its neighbors and other foreign powers.

Pakistan.²⁰ Pakistan has played an active, and by many accounts destabilizing, role in Afghan affairs for decades, including by actively supporting the Taliban during its 1990s rule and much of its subsequent insurgency. Many analysts regarded the Taliban takeover at least initially as a triumph for Pakistan's regional policy, pointing to statements of evident support for the takeover from Pakistani leaders.²¹ Senior Pakistani officials have held numerous meetings with the new Taliban government, both in Kabul and Islamabad, since August 2021.

However, there are some indications that the Taliban's return to power is posing challenges for Pakistan. The Taliban's victory has arguably given a morale and perhaps material boost to Pakistan-based Islamist terrorist groups, including the so-called Pakistani Taliban (Tehreek-i

¹³ Martin Jelsma, "Learning lessons from the Taliban opium ban," *International Journal of Drug Policy*, March 1, 2005.

¹⁴ Gretchen Peters, *How Opium Profits the Taliban*, U.S. Institute of Peace, 2009.

¹⁵ David Mansfield, "Truly unprecedented: the Taliban drugs ban v2.0," Alcis, June 6, 2023.

¹⁶ UNODC, Afghanistan opium survey 2023, November 2023.

¹⁷ Mansfield, "Whistling in the Wind,"; William Byrd, "The Taliban's successful opium ban is bad for Afghans and the world," United States Institute of Peace, June 8, 2023.

¹⁸ Orzala Nemat, "Why the Taliban's opium ban will probably fail," Chatham House, July 28, 2023.

¹⁹ David Mansfield, "'Gold never gets old': Opium stores are critical to understanding the effects of the current Taliban drug ban," Alcis, April 18, 2024.

²⁰ For more, see CRS Report R47565, Pakistan and U.S.-Pakistan Relations, by K. Alan Kronstadt.

²¹ Ishaan Tharoor, "Pakistan's hand in the Taliban's victory," *Washington Post*, August 18, 2021; Husain Haqqani, "Pakistan's Pyrrhic Victory in Afghanistan," *Foreign Affairs*, July 22, 2021.

Taliban-i Pakistan, or TTP, a U.S.-designated FTO).²² TTP attacks against Pakistani security forces increased after August 2021, reportedly prompting the Pakistani government to seek the Afghan Taliban's mediation of several ceasefires.²³ Afghanistan-Pakistan relations are further complicated by a long-running and ethnically tinged dispute over their shared 1,600-mile border, at which Taliban and Pakistani government forces have intermittently clashed, as well as by the presence of Afghan refugees in Pakistan.²⁴ In November 2023, Pakistan's government abruptly ordered unregistered Afghan refugees to leave Pakistan, displacing hundreds of thousands and escalating tensions between the Taliban and Pakistan.²⁵

Iran. Iran, with which Afghanistan shares its western border, opposed the Taliban's 1990s rule but has maintained relations with the group while emphasizing the need for representation for Afghanistan's ethnic and religious groups with which Iran has close ties (namely Tajiks, who speak a variant of Persian, and Hazaras, who are mostly Shia Muslims). Disputes over water rights and refugees persist, along with sporadic border clashes.²⁶

Central Asia. Afghanistan's Central Asian neighbors have taken different approaches to the Taliban government. The Turkmenistan and Uzbekistan governments appear to be prioritizing stability and economic ties, including the planned Turkmenistan-Afghanistan-Pakistan-India natural gas pipeline, and have had official engagements with the Taliban. Tajikistan, on the other hand, has opposed the Taliban and offered shelter to anti-Taliban figures, a consequence both of Tajikistan's own struggles with Islamist militancy as well as ties with Afghan Tajiks (the country's second largest ethnic group), some of whom oppose the Taliban's rule.²⁷

The People's Republic of China (PRC). The prospect of greater PRC influence and activity in Afghanistan has attracted some congressional attention since the Taliban takeover. China, which played a relatively limited role in Afghanistan under the former government, made some economic investments in Afghanistan prior to the Taliban takeover, but major projects have not come to fruition due to instability, lack of infrastructure, and other limitations. Despite concerns about Afghanistan-based Islamist terrorist groups, China has signaled tacit acceptance of the Taliban's rule, with its foreign minister emphasizing in a May 2022 visit to Kabul that China "respects the independent choices made by the Afghan people." In September 2023, China named a new ambassador to Kabul, becoming the first nation to appoint a new envoy to Afghanistan since the Taliban takeover; China also accredited the Taliban's representative in Beijing as Afghanistan's official ambassador, also the first in the world to do so.

²² Abdul Sayed and Tore Hamming, "The Tehrik-i-Taliban Pakistan after the Taliban's Afghanistan takeover," *CTC Sentinel*, vol. 16, no. 5 (May 2023).

²³ "Islamist militants present fresh challenge to Pakistan," *Reuters*, January 31, 2023.

²⁴ Rubin, "Afghanistan under the Taliban." Pakistan, the United Nations, and others recognize the 1893 Durand Line as an international boundary, but successive Afghan governments, including the Taliban, have not. See Vinay Kaura, "The Durand Line: A British Legacy Plaguing Afghan-Pakistani Relations," Middle East Institute, June 27, 2017.

²⁵ Asfandyar Mir, "In major rift, Pakistan ramps up pressure on Taliban," U.S. Institute of Peace, November 16, 2023.

²⁶ Christian Hoj Hansen and Halimullah Kousary, "Can Iran get along with the Taliban?" *War on the Rocks*, June 7, 2022; "What caused deadly Afghan-Iran border clashes? What happens next?" *Al Jazeera*, May 30, 2023.

²⁷ Shanthie Mariet D'Souza, "Tajikistan and the Taliban: A lone voice in Central Asia," *Diplomat*, December 11, 2024.

²⁸ Abubakar Siddique, "The limits of China's budding relationship with Afghanistan's Taliban," RFE/RL, June 4, 2023.

²⁹ Shannon Tiezzi, "China signals it's back to business as usual with Taliban government," *Diplomat*, March 25, 2022.

³⁰ "China becomes first to name new Afghan ambassador under Taliban," Reuters, September 13, 2023.

U.S. Policy Impacts of the Taliban's Return to Power

Counterterrorism

Islamist extremist terrorist groups have for decades operated in Afghanistan, and the Taliban have related to them in varying ways. ISKP and Al Qaeda (AQ) are two of the most significant of these terrorist groups, and the Taliban's takeover has affected them differently. In January 2024 testimony, Special Representative for Afghanistan Thomas West said that counterterrorism is the United States' "most critical enduring interest in Afghanistan."

Long a significant U.S. counterterrorism concern, ISKP has also opposed the Taliban since its 2015 establishment, viewing the Taliban's Afghanistan-focused nationalist political project as counter to the Islamic State's universalist vision of a global caliphate. ISKP has launched multiple attacks in Afghanistan against the Taliban, killing several senior officials in 2023; against Afghan civilians, mostly targeting Afghanistan's Shia minority, the Hazaras; and against externally oriented targets in the country, including attacks on the Russian and Pakistani embassies in Kabul. The Taliban have reportedly conducted dozens of raids against the group since 2022, killing and arresting ISKP operatives.

According to various assessments, ISKP strategy is changing in light of Taliban pressure. In 2023, outside experts and U.S. officials reportedly assessed that ISKP was seeking to focus on external operations, in part "to evade the Taliban." Those assessments appear to have been borne out in 2024, with large-scale, mass casualty attacks attributed to ISKP in Iran and Russia in January and March, respectively. United Nations (UN) sanctions monitors reported in July 2024 that ISKP "aspires to control Afghan territory from which to infiltrate neighboring countries" and that counter-ISKP operations in Europe illustrate the group's "renewed willingness, multiplied efforts, and potential capacity to carry out large-scale attacks on European soil." **35**

While ISKP is seen as more operationally ambitious and capable than Al Qaeda, the July 2022 U.S. killing of Al Qaeda leader Ayman al Zawahiri in Kabul attracted considerable attention to the issue of AQ-Taliban ties.³⁶ Despite (or perhaps because of) U.S. counterterrorism pressure, those ties have persisted for decades. UN sanctions monitors reported in July 2024 that the Taliban "have significantly constrained" Al Qaeda but relayed that AQ "reorganization and training activities, as well as new travel into Afghanistan, indicate that the group still uses Afghanistan as

³¹ Borhan Osman, "ISKP's battle for minds: What are its main messages and who do they attract?" *Afghanistan Analysts Network*, December 12, 2016.

³² Hazaras comprise 10%-15% of Afghanistan's population. Since their August 2021 takeover, the Taliban have demonstrated a more accepting official stance toward the Hazaras than was the case during their former rule, particularly in urban areas, but Hazaras are still subjected to discrimination and harassment; many Hazaras fault the Taliban for not stopping the ISKP attacks that have repeatedly targeted Hazaras. Shivam Shekhawar and Anjjali Shrivastav, "Between a rock and hard place: The Hazaras in Afghanistan," Observer Research Foundation, March 4, 2024; Gul Hassan Mohammadi, "The plight of the Hazaras under the Taliban government," *Diplomat*, January 24, 2024.

³³ Aaron Zelin, "ISKP goes global: External operations from Afghanistan," Washington Institute for Near East Policy, September 11, 2023

³⁴ Zelin, "ISKP goes global"; Natasha Bertrand and Katie Bo Lillis, "New US intelligence suggests al Qaeda unlikely to revive in Afghanistan, but officials warn ISIS threat remains," CNN, September 8, 2023.

³⁵ UN Security Council, Thirty-fourth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2734 (2024) concerning ISIL (Da'esh), Al-Qaida and associated individuals and entities, S/2024/556, released July 2024.

³⁶ CRS Insight IN11976, Al Qaeda Leader Zawahiri Killed in U.S. Drone Strike in Afghanistan, by Clayton Thomas.

a permissive haven under the Taliban."³⁷ U.S. official assessments largely align with that view, assessing that Al Qaeda is at an "operational nadir" and maintaining a "low profile" in Afghanistan to comply with Taliban "directives against conducting external operations and recruitment."³⁸

From the outset of the U.S. withdrawal, U.S. officials said that the United States would maintain the ability to combat terrorist threats in Afghanistan such as ISKP and Al Qaeda without a military presence on the ground there by utilizing assets based outside of Afghanistan, in what U.S. officials have described as an "over-the-horizon" approach.³⁹ With the Taliban in control of Afghanistan, the United States has had to alter any plans that had been predicated on the continued existence of the former Afghan government and its security forces. In March 2024 testimony, Central Command (CENTCOM) Commander General Michael "Erik" Kurilla said with respect to Afghanistan that "we are getting some insights" but that "it is very difficult." The Biden Administration has cited the Zawahiri strike as a demonstration of U.S. over-the-horizon capabilities.⁴¹ Some Members of Congress have criticized the approach, with one calling it a "farce."

Afghan Women and Girls: A Case Study for Taliban Rule⁴³

Afghanistan under the renewed rule of the Taliban is "the most repressive country in the world regarding women's rights," according to the head of the United Nations Assistance Mission in Afghanistan (UNAMA).⁴⁴ Between 2001, when the Taliban government was removed by a U.S.-led military intervention, and 2021, when the group returned to power after a years-long insurgency, women played public roles in many aspects of economic, political, and social life in Afghanistan, with protections for women enshrined in the country's 2004 constitution. Support for Afghan women and girls was a major focus of U.S. efforts in Afghanistan before 2021 and remains a U.S. policy priority.⁴⁵ U.S. efforts to support Afghan women and girls face "an uphill battle" in the words of U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, who said in January 2024 testimony that "the road ahead continues to look difficult."

³⁷ UN Security Council, Fifteenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2716 (2023) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability and security of Afghanistan, S/2024/499, released July 2024.

³⁸ Office of the Director of National Intelligence, *Annual Threat Assessment of the U.S. Intelligence* Community, February 5, 2024; *Lead Inspector General Report to the United States Congress, Operation Enduring Sentinel and other U.S. Government Activities Related to Afghanistan*, February 29, 2024.

³⁹ See, for example, White House, Remarks by President Biden on the Way Forward in Afghanistan, April 14, 2021.

⁴⁰ "House Armed Services Committee holds hearing on Middle East and North Africa challenges," CQ Congressional Transcripts, March 21, 2024.

⁴¹ White House, *National Security Strategy*, October 2022.

⁴² U.S. Congress, House Armed Services Committee, *U.S. Military Posture and National Security Challenges in the Greater Middle East and Africa*, hearing, 118th Cong., 1st, sess., March.

⁴³ See CRS In Focus IF11646, Afghan Women and Girls: Status and Congressional Action, by Clayton Thomas.

⁴⁴ UNAMA, "The UN in Afghanistan calls for an immediate end to draconian restrictions on the rights of women and girls by the de facto authorities," March 8, 2023.

⁴⁵ The Special Inspector General for Afghanistan Reconstruction (SIGAR) found in a February 2021 report that the United States disbursed at least \$787 million for programs specifically intended to support Afghan women and girls, but that "hundreds of additional U.S. programs and projects included an unquantifiable gender component." SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, February 2021.

⁴⁶ Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, Written Statement before the House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia, January 11, 2024. Available at https://docs.house.gov/meetings/FA/FA13/20240111/116684/HHRG-118-FA13-Wstate-AmiriR-20240111.pdf.

Upon taking power in 2021, the Taliban closed the Ministry of Women's Affairs, which had been a part of the former Afghan government, and reinstated the Ministry of Propagation of Virtue and Prevention of Vice, which enforced the Taliban's highly oppressive rule in the 1990s. The ministry monitors the implementation of Taliban edicts that impose new restrictions on Afghan women.⁴⁷ Those edicts include a December 2021 prohibition on women driving long distances or flying without a male guardian, a May 2022 decree mandating punishments for the male relatives of women who do not wear *hijabs* that fully cover their bodies, and a November 2022 decision to ban women from public parks and bath houses.⁴⁸ The Taliban have also invalidated divorces secured under the previous government and have reportedly detained victims of gender-based violence.⁴⁹

According to a report from UN experts, "In their totality, the edicts significantly limit women's and girls' ability to engage in society, have access to basic services, and to earn a living." Those experts warn that Taliban policies toward women may constitute gender persecution, a crime against humanity under the Rome Statute of the International Criminal Court, as well as "gender apartheid," which is not a crime under the Rome Statute but which "could be understood as inhumane acts committed in the context of an institutionalized regime of systematic oppression and domination by one gender group over any other gender group or groups and committed with the intention of maintaining that regime." According to the UN experts, this institutionalized exclusion of, and discrimination against, women and girls is "a grave and systematic human rights violation that breaches the Charter of the United Nations, the principle of equality and non-discrimination and the fundamental spirit and norms of international human rights law." ⁵¹

Education

Of particular concern to some U.S. policymakers are Taliban policies toward education for Afghan women and girls; according to the United Nations, "Afghanistan is the only country in the world where women and girls' access to education is suspended." Taliban spokespersons said in early 2022 that girls' secondary schools, effectively shuttered in most of the country since the August 2021 takeover, would reopen with the start of the new school year in late March 2022. However, on March 23, 2022, with some girls already present in schools, the Taliban abruptly reversed course and announced that secondary schools for girls would remain closed, shocking many observers. The United States and many other countries condemned the Taliban's education edict, and in October 2022, the State Department announced visa restrictions on several

⁴⁷ UNAMA, "De facto authorities" moral oversight in Afghanistan: Impacts on human rights," July 2024.

⁴⁸ Belquis Ahmadi, "Taliban escalate new abuses against Afghan women, girls," United States Institute of Peace (USIP), October 27, 2022; "Tracking the Taliban's (Mis)Treatment of Women," USIP, updated September 2023.

⁴⁹ Susannah George, "Afghan women who were divorced under prior government fear for their status," *Washington Post*, March 4, 2023; UNAMA, *Divergence of Practice: The Handling of Complaints of Gender-Based Violence against Women and Girls by Afghanistan's de facto Authorities*, December 2023.

⁵⁰ United Nations, Situation of women and girls in Afghanistan; Report of the Special Rapporteur on the situation of human rights in Afghanistan and the Working Group on discrimination against women and girls, June 15, 2023.

⁵¹ Ibid. For more on the Rome Statute, which established the International Criminal Court, see CRS Report R48004, *The International Court of Justice and the International Criminal Court: A Primer*, by Karen Sokol.

⁵² United Nations, "Afghan girls and women made focus of International Education Day: UNESCO," January 19, 2023.

⁵³ Kathy Gannon, "The AP interview: Taliban pledge all girls in schools soon," Associated Press, January 15, 2022.

⁵⁴ Kathy Gannon, "Many baffled by Taliban reneging pledge on girls' education," Associated Press, March 24, 2022.

Taliban figures responsible for the repression of women and girls in Afghanistan.⁵⁵ In December 2022, the Taliban broadened prohibitions by suspending women from attending university.⁵⁶

The effects of Taliban restrictions on girls' and women's education have been considerable: UN experts stated in June 2023 that "reports of depression and suicide are widespread, especially among adolescent girls prevented from pursuing education." Restricting women's ability to pursue medical education, as the Taliban have largely done, could also further decrease the number of working doctors in Afghanistan, with potentially "dire implications for Afghanistan's future health care." Some Afghan women have reportedly continued to provide informal education to girls in private "secret schools," and secondary schools for girls have operated in some areas (largely in the north, where less conservative views on girls' education prevail). Some Afghan women and girls have also reportedly attempted to continue their studies online, though those efforts are impeded by technological and infrastructure challenges.

Employment

The Taliban have also placed restrictions on women's ability to work, most notably for international nongovernmental organizations (NGOs) and the United Nations. In December 2022, the Taliban banned women from working for national and international NGOs, threatening to suspend the licenses of NGOs that do not comply. UN Security Council members said the decision "would have a significant and immediate impact for humanitarian operations in country, including those of the U.N." Afghan women face more barriers to health care services, experience higher levels of unemployment, and are more vulnerable to harmful coping practices (such as reducing food consumption and selling belongings for food) than men. Some observers also maintain that desperate conditions in the country have contributed to increases in early and forced marriage of girls. Many foreign aid implementing partners halted their work after the announcement of the NGO restriction, but some have since reportedly resumed some operations after reaching "acceptable workarounds" with local authorities. In April 2023, the Taliban further banned women from working for UN entities in Afghanistan. In April 2024, U.S.

Agency for International Development (USAID) Administrator Samantha Power said Taliban enforcement of edicts against women working for NGOs and the United Nations was "uneven"

⁵⁵ U.S. Department of State, "Announcement of Visa Restriction in Response to the Repression of Women and Girls in Afghanistan," October 11, 2022.

⁵⁶ Diaa Hadid, "The Taliban took our last hope': College education is banned for women in Afghanistan," *NPR*, December 20, 2022.

⁵⁷ United Nations, *Situation of women and girls in Afghanistan*.

⁵⁸ Bahaar Joya and Emma Batha, "Shut out of jobs, Afghan women retrain as nurses," Reuters, August 7, 2023; Mustafa Basij Rasikh and Alyssa Sharkey, "Outlasting the Taliban's Ban on Women's Medical Education," Think Global Health, April 11, 2024.

⁵⁹ Abubakar Siddique, "Secret schools offer 'a ray of hope' for rural Afghan girls," RFE/RL, December 20, 2023; Neggeen Sadid, "Why I opened a secret school for Afghan girls," *Economist*, February 26, 2024; "Afghanistan: Six provinces keep schools open for girls despite nationwide ban," *Amu TV*, January 1, 2023.

⁶⁰ Andrew Jack and Benjamin Parkin, "Afghan women and girls flock online to evade Taliban curbs on female education," *Financial Times*, January 2, 2024.

⁶¹ United Nations, "Security Council Press Statement on Afghanistan," SC/15165, December 27, 2022.

⁶² Firuza Azizi, "Taliban's education ban on Afghan girls fuels spike in child marriages," RFE/RL, June 13, 2024.

⁶³ Ali Latifi, "After the Taliban ban on women NGO work, local and foreign aid groups take different approaches," *New Humanitarian*, March 2, 2023; Special Inspector General for Afghanistan Reconstruction (SIGAR), "Quarterly Report," April 30, 2023.

⁶⁴ Irwin Loy, "UN drops stay-home orders for Afghan staff over Taliban women ban," New Humanitarian, May 10, 2023.

and that "what our partners have done is find ways to maneuver around it, so as to ensure that women continue to be part of the delivery system in some form." ⁶⁵

Women are sometimes permitted to work in health care (for other women and girls, often as nurses or midwives) and other industries like tailoring and agriculture but face Taliban monitoring and interference. Some women have reportedly attempted to circumvent Taliban employment restrictions by operating online. The solution of the so

The International Labor Organization asserts that women's employment fell by 25% between 2021 and 2022 (compared to a 7% drop for men), with women increasingly pushed into home-based economic activities, "given the systematic exclusion of women from public life." The UN International Children's Emergency Fund (UNICEF) assessed in mid-2022 that the exclusion of women from the workforce had cost Afghanistan at least \$500 million over the past year and that preventing girls' education will cost the country's economy billions. U.S. officials have estimated in 2024 that the Taliban's policies toward women cost Afghanistan's economy over \$1 billion a year.

Debates over Taliban Policy and Societal Views

Taliban leader Haibatullah Akhundzada has defended Taliban restrictions on women and girls as having "been taken for the betterment of women as half of society in order to provide them with a comfortable and prosperous life according to the Islamic Shariah." Other Taliban figures reportedly oppose some of the restrictions, particularly on girls' education (and some educate their own daughters abroad). In particular, Sirajuddin Haqqani has sometimes seemed to express misgivings with Taliban policies on girls' education. In 2024, however, he has appeared to backtrack, saying "The issue of education belongs to Afghans" and criticizing foreign interference. In any case, the evidently greater influence of the group's traditionally conservative leaders, the unwillingness or inability of more pragmatic figures to assert themselves, and the apparent readiness of the Taliban to accept international isolation and opprobrium suggests that external actors may have limited leverage over Taliban decisions.

⁶⁵ "House Foreign Affairs Committee holds hearing on USAID's foreign policy and international development priorities," *CO Congressional Transcripts*, April 10, 2024.

⁶⁶ "Afghan women, banned from working, can't provide for their children," *Wall Street Journal*, March 3, 2023; Riazat Butt, "An Afghan woman wanted to be a doctor. Now she makes pickles as the Taliban restricts women's roles," Associated Press, July 3, 2024.

⁶⁷ UN Office of the High Commissioner for Human Rights, *Situation of human rights in Afghanistan*, A/HRC/52/84, February 9, 2023.

⁶⁸ "Employment in Afghanistan in 2022: A rapid impact assessment," International Labor Organization, March 2023.

⁶⁹ UNICEF, "Depriving girls of secondary education translates to a loss of at least US\$500 million for Afghan economy in last 12 months," August 15, 2022.

⁷⁰ Mitra Majeedy, "Rina Amiri urges Islamic Emirate to change policies toward women," *Tolo*, March 10, 2024.

⁷¹ Ashley Jackson, "The ban on older girls' education: Taleban conservatives ascendant and a leadership in disarray," *Afghanistan Analysts Network*, March 29, 2022.

⁷² Stephanie Glinski and Ruchi Kumar, "Taliban u-turn over Afghan girls' education reveals deep leadership divisions," *Guardian*, March 25, 2022; Sabawoon Samim, "Who gets to go to school? (3): Are Taleban attitudes starting to change from within?" *Afghanistan Analysts Network*, February 7, 2022.

⁷³ "Girls' education disputed issue and must not be magnified, says Taliban's interior minister," *Afghanistan International*, July 26, 2023; Riyaz ul Khaliq, "Taliban urges 'patience' on women's education," Anadolu Agency, September 4, 2023.

⁷⁴ Ahmad Shah Erfanyar, "Haqqani: Girls' education issue belongs to Afghans," *Pajhwok*, April 21, 2024.

⁷⁵ Andrew Watkins, "What's next for the Taliban's leadership amid rising dissent," USIP, April 11, 2023.

It is unclear how Afghans in general view Taliban policies, especially given the authoritarian rule imposed by the Taliban. Since August 2021, some Afghan women have sporadically gathered in small numbers to protest Taliban policies; Taliban authorities have often forcibly dispersed these gatherings and have reportedly subjected women's rights activists to arbitrary detention and torture. Some other Afghan women reportedly support the Taliban because of their own beliefs and/or due to social or economic pressures. The Taliban's takeover has also reduced the high levels of violence that characterized the conflict fueled by the group's insurgency, a development apparently welcomed particularly by women in rural areas. In general, the Taliban do not appear to have ever enjoyed significant popular support and most Afghans are reportedly dissatisfied with their rule; at the same time, some surveys have suggested that traditional, restrictive views of gender roles and rights, including some views consistent with Taliban practices, remained pervasive, especially in rural areas and among younger men.

Ongoing Relocation of U.S. Citizens and Certain Afghans

The Taliban's entry into Kabul on August 15, 2021, triggered the mass evacuation of tens of thousands of U.S. citizens (including all diplomatic personnel), partner country citizens, and Afghans who worked for international efforts and/or the former Afghan government. U.S. officials say that U.S. military forces facilitated the evacuation of 124,000 individuals, including 5,300 U.S. citizens, as part of Operation Allies Refuge, "the largest air evacuation in US history."⁸⁰ Since that operation ended on August 30, 2021, U.S. officials have characterized their efforts to secure the relocation of remaining U.S. citizens and eligible Afghan partners who seek to leave the country as an "enduring mission."⁸¹ According to the State Department, the number of U.S. citizens it has identified in Afghanistan has fluctuated amid continued relocations, U.S. citizens who have returned to Afghanistan, and because of cases in which additional U.S. citizens come forward to ask for assistance to leave.⁸² The State Department reported that as of March 2023, over 150,000 Afghan Special Immigrant Visa (SIV) applicants whose applications were undergoing processing remained in Afghanistan.⁸³ The State Department reports that the United States relocated from Afghanistan 9,699 SIV applicants in FY2023, along with 1,843 refugee applicants and 649 U.S. citizens, lawful permanent residents (LPRs), and their family members; relocation figures in the first half of FY2024 are higher (13,359 SIV applicants, 4,293 refugee applicants, and 633 citizens, LPRs, and family members).⁸⁴

Some Afghans who seek to relocate reportedly remain in hiding, fearing Taliban retribution. The Taliban issued a general amnesty after coming to power, but, according to UNAMA, have carried out some reprisals against figures aligned with the former government, including hundreds of killings.⁸⁵ The Taliban have at times reportedly

⁷⁶ "Afghan women stage rare protests, braving Taliban reprisals," *Al Jazeera*, March 8, 2024; "Afghanistan: Stop punishing women protesters," Amnesty International, December 7, 2023.

⁷⁷ Lucy van der Kroft, Sonya Merkova, and Horia Mosadiq, *The Role of Gender in Taliban and IS-K Recruitment: Evolving Trends*, RUSI, October 2023.

⁷⁸ Christina Goldbaum, "Loss piles on loss for Afghan women," New York Times, March 8, 2023.

⁷⁹ Khorshied Nusratty and Julie Ray, "Freedom fades, suffering remains for women in Afghanistan," Gallup, November 10, 2023; Sonia Elks, "Afghan men oppose more women's rights; elders less hardline," Reuters, January 29, 2019.

⁸⁰ Statement of General Mark A. Milley, 20th Chairman of the Joint Chiefs of Staff, in U.S. Congress, Senate Committee on Armed Services, *To Receive Testimony on the Conclusion of Military Operations in Afghanistan and Plans for Future Counterterrorism Operations*, hearing, 117th Cong., 1st sess.

⁸¹ U.S. Department of State, Secretary Antony J. Blinken Remarks on Afghanistan, August 30, 2021.

⁸² U.S. Department of State, "Department Press Briefing—April 12, 2022."

⁸³ U.S. Department of State Office of Inspector General, "Relocation and resettlement outcomes of Afghan Special Immigrant Visa holders," June 2023.

⁸⁴ Lead Inspector General Report to the United States Congress, Operation Enduring Sentinel and other U.S. Government Activities Related to Afghanistan, May 28, 2024.

⁸⁵ UNAMA, "A barrier to securing peace: Human rights violations against former government officials and former armed force members in Afghanistan," August 2023.

interfered with relocation flights, including by demanding seats for Taliban-selected individuals to work abroad and remit money, but have allowed the departure of thousands of Afghans.86

Economic Contraction and Humanitarian Crisis

The Taliban's return to power and resulting economic contraction have exacerbated one of the worst humanitarian crises in the world in Afghanistan, long one of the world's poorest and most aid-dependent countries. Economic indicators have recovered somewhat since 2022, but the economy remains fragile and weak, leaving tens of millions of Afghans considered to be in need of humanitarian assistance. The Taliban government's ability to divert or misuse some of that humanitarian assistance, and allegations that it has done so, raise difficult questions for policymakers. A number of U.S. policy actions, including the cut-off of international development assistance, long-standing U.S. and international sanctions on the Taliban, and the U.S. hold on Afghanistan's central bank assets, appear relevant to the economic breakdown that underlies the humanitarian crisis.

Immediately following the U.S. withdrawal and Taliban takeover, Afghanistan's economy contracted by over 20%, followed by a contraction of 6.2% in 2022, partially as a result of the cutoff of international assistance. The country's economy reached a "low equilibrium" as some foreign aid resumed over the course of 2022 and the UN Secretary-General's Special Representative for Afghanistan assessed in December 2022 that the Taliban's economic management was "more effective than expected." In 2024, Afghanistan "is struggling to confront deflationary winds," according to the World Bank, driven by low demand, the decline in opium cultivation, and a shrinking money supply. Beginning to the World Bank, driven by low demand, the decline in opium cultivation, and a shrinking money supply.

The economic contraction has exacerbated what was already a severe humanitarian crisis in Afghanistan prior to August 2021, due primarily to conflict, drought, and the COVID-19 pandemic. After dramatic increases in food insecurity in 2021 and 2022, the UN World Food Program (WFP) reported in July 2024 that "food security has improved in 2024 largely thanks to food and nutrition assistance that supported up to half the Afghan people." Still, over 12 million Afghans are not consuming enough food, according to the Integrated Food Security Phase Classification, including 2.4 million facing emergency-level food shortages.

International and U.S. Assistance

The United Nations requested just over \$3 billion for the 2024 Afghanistan Humanitarian Response Plan (HRP), down from the \$4.6 billion initially requested for the 2023 HRP.⁹¹ As of August 2024, the plan has received \$769 million (25% funded), with the U.S. government being

⁸⁶ Courtney Kube, Dan De Luce and Josh Lederman, "The Taliban have halted all evacuee flights out of Afghanistan for the past two weeks," *NBC News*, December 23, 2021; Akmal Dawi, "US continues relocating Afghans even under Taliban rule," VOA, April 4, 2023.

⁸⁷ SIGAR, "Quarterly Report to the United States Congress," July 30, 2023.

⁸⁸ World Bank, "Afghanistan: Overview," updated April 18, 2024; UNAMA, "Briefing by Special Representative Roza Otunbayeva to the Security Council," December 20, 2022, at https://unama.unmissions.org/briefing-special-representative-roza-otunbayeva-security-council.

⁸⁹ World Bank, "Afghanistan Development Update," April 2024.

⁹⁰ WFP, "Afghanistan Country Brief," July 2024.

⁹¹ UN OCHA, *Humanitarian Response Plan: Afghanistan*, March 2023; "Taliban restrictions on women's rights deepen Afghanistan's crisis," International Crisis Group, February 23, 2023.

the single largest source of funding at \$243 million (the next largest donor, the European Commission, has provided \$102 million). International support for Afghanistan includes cash shipments; UN humanitarian assistance in 2022, for example, included \$1.85 billion in cash for humanitarian operations. According to a UN Info Sheet, the cash is placed in UN accounts at a private bank, distributed directly to UN entities and some humanitarian partner organizations, and is "carefully monitored, audited, inspected and vetted in strict accordance with the UN financial rules and processes."

According to the Special Inspector General for Afghanistan Reconstruction (SIGAR), the United States has provided nearly \$3 billion in assistance for Afghanistan since the Taliban takeover, making it the largest international donor. The Biden Administration's FY2025 budget request proposes approximately \$104 million for health, education, and other forms of bilateral assistance in Afghanistan (down from \$143 million requested for FY2024). The lack of a U.S. diplomatic presence in Afghanistan may complicate or constrain the implementation and/or oversight of U.S.-funded programs.

Foreign Assistance Diversion

Some Members of Congress have expressed concern that U.S. assistance in Afghanistan could be diverted by, or otherwise benefit, the Taliban. SIGAR John Sopko said in July 2023, "it is no longer a question of whether the Taliban are diverting assistance from our programs to help the Afghan people, but rather *how much* they are diverting." That description is consistent with some media accounts indicating that the Taliban are "attempting to divert aid to their members through bullying, threats of legal action and even violence." One observer, Ashley Jackson, has differentiated between diversion (as defined as the theft and redirection of aid to anyone but the intended beneficiaries) from broader corruption and from the indirect benefits that a governing entity like the Taliban inevitably gains from the provision of aid to the populace over which it rules. 98 Jackson wrote in a September 2023 report,

Aid diversion happens everywhere, and it tends to happen a lot in places like Afghanistan. The protracted reliance on humanitarian assistance in chronic conflicts and as a response to pariah states such as the IEA [Islamic Emirate of Afghanistan] tends to skew incentives, perpetuating corruption and diversion — especially where aid forms a major part of the economy. However, that is no excuse not to do what one can to prevent it and address the most severe harm this does to Afghans.⁹⁹

Jackson further described UN cash shipments as a "recipe for diversion" while calling for greater international engagement with the Taliban.

In response to a request from House Foreign Affairs Committee Chairman Michael McCaul, SIGAR in May 2024 published a report estimating that U.S. implementing partners had paid at

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⁹² UN Office for the Coordination of Humanitarian Affairs, Afghanistan Humanitarian Response Plan 2024, accessed August 15, 2024.

^{93 &}quot;Afghanistan: Overview," World Bank, April 4, 2023.

⁹⁴ UNAMA, "Cash shipments to the UN in Afghanistan – Info sheet," January 9, 2023.

⁹⁵ See SIGAR, "Quarterly Report to the United States Congress," October 30, 2023.

⁹⁶ SIGAR, Quarterly Report to the United States Congress, July 30, 2023.

⁹⁷ Ruchi Kumar, "Charities say Taliban intimidation diverts aid to Taliban members and causes," NPR, June 23, 2023.

⁹⁸ Ashley Jackson, "Aid diversion in Afghanistan: Is it time for a candid conversation?" *Afghanistan Analysts Network*, September 2023.

⁹⁹ Ibid.

least \$10.9 million in taxes and fees to Taliban authorities. ¹⁰⁰ Chairman McCaul welcomed the report and called on the Biden Administration to "take immediate action to prevent U.S. taxpayer dollars from going to the Taliban." ¹⁰¹ Several Members introduced amendments to the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2025 (H.R. 8771) that would have prohibited the use of U.S. funds for Afghanistan; none were considered.

U.S. Policy: Sanctions and Afghan Central Bank Reserves

Two U.S. policy areas that have relevance to the economic and humanitarian situation are sanctions and the ongoing U.S. hold on Afghanistan's central bank reserves.

U.S. sanctions on the Taliban (in place in various forms since 1999) remain, but it is unclear to what extent they are affecting humanitarian conditions in Afghanistan. ¹⁰² Since the Taliban's takeover, the U.S. Department of the Treasury has issued several general licenses stating that U.S. sanctions on the Taliban do not prohibit the provision of assistance to Afghanistan and authorizing various humanitarian and commercial transactions. ¹⁰³ Still, the continued existence of sanctions might lead financial institutions, private sector firms, or other actors to "de-risk" Afghanistan by not engaging in the country rather than risk violation of U.S. sanctions. ¹⁰⁴ Some outside experts have called on the United States to "clarify the parameters" of U.S. sanctions to "help ensure that the Afghan private sector as well as Western and regional firms and banks are aware of the exemptions and safeguards that allow for continued trade and commercial activities."

The Biden Administration's hold on the U.S.-based assets of the Afghan central bank (DAB) has also drawn scrutiny. Imposed days after the Taliban entered Kabul to prevent the Taliban from accessing the funds, the Taliban and some foreign leaders have urged the United States to release the hold on those assets, which total around \$7 billion. On February 11, 2022, the Biden Administration announced that it would "seek to facilitate access of \$3.5 billion [of the assets] ... for the benefit of the Afghan people," pending ongoing litigation related to the September 11, 2001, attacks. In September 2022, the Administration announced the establishment of an "Afghan Fund" (based in Switzerland) to "make targeted disbursements of that \$3.5 billion to help provide greater stability to the Afghan economy." It has not, as of August 2024, made any disbursements.

¹⁰⁰ SIGAR, "U.S. funds benefitting the Taliban-controlled government: Implementing partners paid at least \$10.9 million and were pressured to divert assistance," May 2024.

¹⁰¹ House Foreign Affairs Committee, "Chairman McCaul Issues Statement on SIGAR Finding U.S. Dollars Funneled to Taliban," May 21, 2024.

^{102 &}quot;Economic causes of Afghanistan's humanitarian crisis," Human Rights Watch, August 4, 2022.

¹⁰³ See U.S. Department of the Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," press release, December 22, 2021.

¹⁰⁴ David Ainsworth, "Sanctions and banks make it a struggle to get money into Afghanistan," *Devex*, January 17, 2022; Zach Theiler, "How vague money-laundering and counter-terror rules slow aid," *New Humanitarian*, May 23, 2023.

¹⁰⁵ Daniel Runde et al., "The future of assistance for Afghanistan: A dilemma," Center for Strategic and International Studies, June 13, 2024.

¹⁰⁶ CRS In Focus IF12052, Afghanistan Central Bank Reserves.

¹⁰⁷ Executive Order 14064, "Protecting Certain Property of Da Afghanistan Bank for the Benefit of the People of Afghanistan," 87 *Federal Register* 8391, February 15, 2022.

¹⁰⁸ U.S. Department of State, "The United States and Partners Announce Establishment of Fund for the People of Afghanistan," September 14, 2022. See also SIGAR Quarterly Report, October 30, 2022, pp. 112-115.

Congressional Action and Outlook

The Taliban's takeover attracted intense congressional and public scrutiny. U.S. public attention appears to have since decreased, but Afghanistan remains the subject of congressional engagement as some Members seek to account for the evident failure of prior U.S. policy efforts and grapple with the reality of the Taliban's renewed rule. 109

Congressional oversight of Afghanistan was particularly robust in the immediate aftermath of the U.S. withdrawal, with congressional committees holding at least ten hearings specifically on Afghanistan in the weeks after the Taliban's takeover. In the 118th Congress, several House committees have sought further information from the Administration related to the U.S. military withdrawal from Afghanistan and related contingency plans. One of them, the House Foreign Affairs Committee (HFAC), said in its February 2023 Authorization and Oversight Plan that it will "comprehensively review policy, decision-making, planning, and execution related to the August 2021 withdrawal from Afghanistan," as well as "examine U.S. policy toward Afghanistan." HFAC and subcommittees thereof have held at least six hearings both on the U.S. withdrawal and current U.S. policy in the 118th Congress.

In addition, Congress established the Afghanistan War Commission (AWC, Section 1094 of the FY2022 National Defense Authorization Act, NDAA, P.L. 117-81) charged with examining the war and developing "a series of lessons learned and recommendations for the way forward" in a final report to be issued within three years of the Commission's initial meeting. The Commission held its first public hearing in July 2024.

In shaping U.S. policy toward Afghanistan, Congress may consider various options.

- Congress may examine the impact and efficacy of oversight of previous U.S. efforts in Afghanistan to shape future U.S. policy, congressional authorizing and appropriations measures, and oversight mechanisms (including those intended to oversee U.S. assistance to other foreign partners, such as Ukraine). Relevant reports from the AWC and the Department of Defense (and the federally funded research and development center with whom the Department contracts, as directed by Section 1323 of P.L. 117-81) are due to be submitted within approximately one and two years of enactment, respectively.
- Congress may examine how U.S. assistance, and conditions thereon, may or may
 not affect Taliban actions, including with regard to women's rights more broadly
 and the ability of Afghan girls to attend school in particular, to inform
 congressional consideration of the Administration's budget request and action on
 FY2024 appropriations.
- Congress may request or mandate additional information from the Administration, including about the number and status of U.S. citizens and Afghan partners who remain in Afghanistan and about the status of U.S. efforts to secure their relocation, including resources devoted to those efforts, obstacles to further relocations, and Administration plans to overcome those obstacles.

¹⁰⁹ Google Trends, "Afghanistan," "8/31/2021-8/15/2024," accessed August 15, 2024.

¹¹⁰ February 17, 2023 letters from Chairman James Comer et al. to White House National Security Affairs Director Sullivan, Secretary of State Blinken, Secretary of Homeland Security Mayorkas, USAID Administrator Power, Secretary of Defense Austin and Joint Chiefs of Staff Chairman Milley; June 8, 2023 letter from Chairman Michael McCaul to Secretary of State Blinken.

¹¹¹ House Committee on Foreign Affairs, Authorization and Oversight Plan, 118th Congress, adopted February 8, 2023.

 Congress may examine the impact of U.S. sanctions on the designated entities/individuals, the Afghan economy, and Afghan society more broadly, including by requiring reporting thereon from the Administration and/or the Government Accountability Office, to assess whether they are achieving their intended objectives.

Going forward, U.S. policy, including congressional action, could be influenced or constrained by a number of factors, including

- a dearth of information about dynamics in Afghanistan, given the lack of U.S. diplomats and other on-the-ground observers and Taliban-imposed limitations on journalists; and
- the historical legacy of U.S. conflict with the Taliban, which may make cooperation with the group, even to advance U.S. policy priorities, politically difficult, possibly on both sides.

Perhaps more fundamental is the challenge of how to pursue U.S. policy priorities that may be difficult to reconcile: stabilizing Afghanistan and providing support to Afghans while avoiding actions that might benefit the Taliban. While providing humanitarian aid may be sufficient to stave off mass casualties, it is unlikely to sustainably improve economic conditions. Financial assistance could improve the Afghan economy, ameliorating the humanitarian situation, but comes with the risk of diversion of some funds or broader benefits to the Taliban. In considering Administration budget requests, Members of Congress may weigh these and other options, including conditions on U.S. assistance.

The Taliban have called for international recognition, assistance, and sanctions relief, but since returning to power they have not shown a willingness to make compromises on important issues to obtain them. Nearly every country, U.S. partners and adversaries alike, has urged the Taliban to form a more inclusive government, and many countries have joined the United States in calling for the group to lift restrictions on women and girls and break ties with terrorist groups. In response, the Taliban have stalled, equivocated, and ultimately either ignored or rejected outright these calls. Foreign policy tools that the United States has traditionally used as leverage may not be as effective in Afghanistan as in some other contexts.¹¹²

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¹¹² See, for example, Marvin Weinbaum, "America can't change the Taliban," *National Interest*, August 15, 2022; Belquis Ahmadi et al., "U.N. conference highlights global unity but limited leverage over the Taliban," United States Institute of Peace, May 4, 2023; Vanda Felbab-Brown, "The Taliban's three years in power and what lies ahead," Brookings, August 14, 2024.

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