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On September 7, 2021, the Taliban announced a “caretaker government” to rule Afghanistan. The announcement came weeks after the Taliban, a Sunni Islamist extremist movement that ruled most of Afghanistan from 1996 until 2001, retook effective control of the country with the collapse of the U.S.-backed former Afghan government and its security forces amid the U.S. military departure.

The Taliban’s return to power comes almost 20 years after a U.S.-led military campaign deposed the group in response to its harboring of the international Islamist terrorist group Al Qaeda, which carried out the September 11, 2001, attacks. The Taliban regrouped and began an insurgency that by 2005 was challenging U.S. and international military forces, along with the new Afghan government and its nascent security forces, in parts of the country. After a 2009-2011 “surge,” U.S. force levels decreased as Afghan forces took responsibility for security nationwide. Deep and abiding divisions among Afghan political elites, along with widespread corruption, undermined the government’s authority and strengthened the Taliban, which continued to make battlefield gains. In the February 2020 U.S.-Taliban agreement, signed in Doha, Qatar, the Taliban agreed to take unspecified action to prevent other groups (including Al Qaeda) from using Afghan soil to threaten the United States and its allies, in return for the full withdrawal of international forces from Afghanistan by May 2021. In 2021, President Joseph Biden postponed the U.S. withdrawal date by several months; two weeks before that withdrawal was to conclude, the Taliban entered Kabul on August 15, 2021, the culmination of a rapid nationwide military advance that shocked many in the United States and Afghanistan. Other than an Islamic State affiliate, no viable Afghan armed opposition to the Taliban appears to exist as of November 2021, though some anti-Taliban Afghan leaders have sought U.S. support.

Afghanistan is different in many ways from the country the Taliban last ruled in 2001. Women have been active participants in many parts of Afghan society; protections for them, and ethnic and religious minorities, were enshrined in the country’s 2004 constitution. The Taliban are likely to reverse that progress, though their early actions suggest at least some moderation from their extremely repressive 1996-2001 rule. The Taliban takeover is also likely to affect terrorist groups in Afghanistan differently. The local Islamic State affiliate, a Taliban adversary, has escalated its attacks since the Taliban takeover, challenging the group’s legitimacy, but Al Qaeda, a longtime Taliban partner, may be empowered. The Taliban takeover has reshaped regional dynamics, presenting challenges and opportunities for U.S. adversaries and competitors.

As the Biden Administration and the 117th Congress consider the new situation in Afghanistan, a range of U.S. policy tools is potentially available. The prospect of U.S. recognition of, and establishment of diplomatic relations with, the Taliban government could provide some leverage over a Taliban that claims to want international legitimacy. Only the President may extend formal recognition to another government, but Congress can restrain, condition, or otherwise influence the implementation of recognition decisions. There appears to be broad support in Congress for maintaining terrorism-related sanctions on the Taliban while allowing for the provision of humanitarian assistance in Afghanistan. It is unclear how the Taliban might respond to additional U.S. sanctions, or what such sanctions might be intended to accomplish, were the Administration (potentially with congressional input) to make a decision to impose them. Congress might also seek to provide foreign assistance, both within Afghanistan and to the country’s neighbors, for various purposes. In the aftermath of the Taliban takeover, international financial institutions blocked Afghanistan’s access to funds; similarly, in August 2021, the Biden Administration placed a hold on U.S.-based Afghan central bank assets. Congress may exert influence over U.S. decisionmaking on both of those issues.

Possible overall U.S. approaches to the Taliban include direct or indirect attempts to undermine the group’s rule, as well as tacit or explicit acceptance of the group’s position. A U.S. policy response that rejects and seeks to weaken the Taliban may have broad domestic support, given the history of conflict and Taliban policies that undermine U.S. interests. It is unclear to what extent, if at all, the Taliban might change their behavior in response to U.S. actions, but the group appears to be prioritizing internal cohesion over compromises that might appeal to foreign actors. A less oppositional U.S. approach toward the Taliban could allow for greater U.S. access to, and perhaps influence over, the group and events in Afghanistan. Engagement with a Taliban government that acts in support of some U.S. interests and against others could compel U.S. policymakers to weigh and prioritize those interests, posing a difficult challenge.

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Background: The Taliban, 1994-2021

The Taliban, now in their third decade of existence, began as an armed group that emerged in the 1990s out of Afghanistan's civil war. By 1996, they had come to rule most of the country. In 2001, U.S., international, and Afghan forces deposed them, and the group soon began what would become a nearly twenty-year insurgency. In 2021, they again control Afghanistan, arguably to a greater extent than they did in the 1990s. The Taliban's background may be instructive for understanding the group's renewed rule in 2021.

Origins, Rise to Power, and Rule: 1994-2001

In 1993-1994, Afghan Sunni Muslim clerics and students, mostly of rural, Pashtun origin, formed the Taliban movement. Many were former anti-Soviet fighters known as *mujahideen*. After the 1989 Soviet withdrawal and the subsequent collapse of the Soviet-supported Afghan government in 1992, a civil war among *mujahideen* parties broke out. Those former fighters who had become disillusioned with the civil war formed the backbone of the Taliban. Many members of the movement had studied in seminaries in neighboring Pakistan and chose the name Taliban (plural of *talib*, a student, in this case, of Islam) to distance themselves from the *mujahideen*.¹ According to the 9/11 Commission Report, Pakistan supported the Taliban because of the group's potential to "bring order in chaotic Afghanistan and make it a cooperative ally," thus giving Pakistan "greater security on one of the several borders where Pakistani military officers hoped for what they called 'strategic depth.'" ² Taliban beliefs and practices were consonant with, and derived in part from, the conservative tribal traditions of Pashtuns, who represent a plurality (though not a majority) of Afghanistan's complex ethnic makeup and who have traditionally ruled Afghanistan.³

The Taliban viewed the post-Soviet occupation government of President Burhanuddin Rabbani as weak, corrupt, and anti-Pashtun. The four years of civil war between the *mujahideen* groups (1992-1996) resulted in popular support for the Taliban as they were seen as less corrupt and more able to deliver stability; as Zalmay Khalilzad, later U.S. Ambassador to Afghanistan and Special Representative for Afghanistan Reconciliation, wrote in his 2016 memoir, "I, like many, was optimistic about the Taliban" at the outset.⁴ The Taliban took control of the southern city of Kandahar in November 1994 and launched a series of armed campaigns throughout the country that culminated in the capture of Kabul on September 27, 1996. The Taliban reportedly received significant direct military support from Pakistan in their offensives.⁵

The Taliban quickly lost international and domestic support as the group imposed strict adherence to its interpretation of Islam in areas it controlled and employed harsh punishments, including public executions, to enforce its decrees, including bans on television, Western music, and dancing. It prohibited women from attending school or generally working outside the home and

¹ See Ahmed Rashid, *Taliban: Militant Islam, Oil and Fundamentalism in Central Asia* (Yale University Press, 2000).

² National Commission on Terrorist Attacks Upon the United States, *The 9/11 Commission Report: Final Report of the National Commission on Terrorist Attacks Upon the United States*, (2004) p. 64.

³ Like Taliban founder Mullah Omar, most of the senior figures in the Taliban regime were Ghilzai Pashtuns, one of the major Pashtun tribal confederations; most modern Afghan rulers have been from the Durrani Pashtun tribal confederation.

⁴ Zalmay Khalilzad, *The Envoy: From Kabul to the White House, My Journey Through a Turbulent World* (St. Martin's Press, 2016), p. 84.

⁵ *Crisis of Impunity: The Role of Pakistan, Russia, and Iran in Fueling the Civil War*, Human Rights Watch, July 2001.

publicly executed women for alleged adultery. In March 2001, the Taliban drew international condemnation by destroying monumental sixth-century Buddha statues carved into hills above the city of Bamiyan, which the Taliban considered idolatrous and contrary to Islamic norms.

The Taliban's sheltering of Al Qaeda (AQ) leader Osama Bin Laden eventually became the central issue affecting international views of and relations with the Taliban. In 1996, Bin Laden moved from Sudan to Afghanistan, where he had previously spent most of the 1980s as a high-profile financier and organizer of efforts to aid the *mujahideen*.⁶ Bin Laden established an alliance with the Taliban whereby he provided millions in financial aid to the group (and military support for Taliban efforts to complete their conquest of the country) and the Taliban provided safe haven for AQ recruits and training camps. Over 10,000 AQ fighters may have trained at AQ camps in Afghanistan.⁷ U.S. Ambassador to the United Nations Bill Richardson visited Kabul in April 1998, the highest-ranking U.S. official to do so in decades. In response to Richardson's request that the Taliban expel Bin Laden, the group "answered that they did not know his whereabouts. In any case, the Taliban said, [Bin Laden] was not a threat to the United States."⁸

In response to the August 1998 AQ bombings of U.S. embassies in Africa, the United States launched cruise missile attacks on AQ targets in Afghanistan. They were unsuccessful in either killing Bin Laden or persuading the Taliban to expel him. U.S. pressure on Saudi Arabia and Pakistan (which, along with the United Arab Emirates, formally recognized the Taliban government) to use their influence to convince the Taliban to expel the AQ leader proved equally unsuccessful. The United States and United Nations imposed sanctions on the Taliban as well (see "Sanctions," below). Taliban leadership was unmoved; their relationship with Bin Laden was "sometimes tense" but "the foundation was deep and personal."⁹

Fall and Beginnings of Insurgency: 2001-2014

On September 11, 2001, AQ operatives conducted a series of terrorist attacks in the United States that killed nearly 3,000 people. In a nationwide address before a joint session of Congress on September 20, 2001, President George W. Bush demanded that the Taliban hand over AQ leaders, permanently close terrorist training camps, and give the United States access to such camps, adding that the Taliban "must hand over the terrorists, or they will share in their fate."¹⁰ Taliban leaders refused, citing Bin Laden's status as their guest and what they characterized as a lack of evidence of his involvement in the attacks.¹¹

Pursuant to an authorization for the use of military force (AUMF) against the perpetrators of the attack as well as those who aided or harbored them (P.L. 107-40), U.S. military action in Afghanistan began on October 7, 2001, with airstrikes on Taliban targets throughout the country and close air support to anti-Taliban Afghan forces (known as the Northern Alliance). Limited numbers of U.S. Army Special Forces, Central Intelligence Agency (CIA) paramilitary forces,

⁶ The 9/11 Commission Report, p. 64.

⁷ *Ibid.*, pp. 66-67.

⁸ *Ibid.*, p. 111.

⁹ *Ibid.*, p. 125.

¹⁰ "Text: President Bush Addresses the Nation," *Washington Post*, September 20, 2001.

¹¹ Steve Coll, *Directorate S: The CIA and America's Secret Wars in Afghanistan and Pakistan* (Penguin Press, 2018), pp. 69.

and conventional ground forces began deploying in Afghanistan less than two weeks later.¹² By November 13, the Taliban evacuated Kabul, which U.S.-backed Afghan forces soon retook.

In late November 2001, the United Nations (U.N.) convened Afghan opposition leaders in Bonn, Germany, to form a transitional government, even as Taliban forces were still fighting in their final redoubt, Kandahar. The Taliban were not included in those talks, at which Afghan opposition leaders selected Hamid Karzai as the interim leader of the country. Taliban leader Mullah Mohammad Omar and others reportedly offered to recognize Karzai and surrender their arms and Kandahar to Afghan opposition forces in December 2001, in exchange for being allowed to return to their homes.¹³ At a December 6, 2001, press conference, Secretary of Defense Donald Rumsfeld said an arrangement where Omar could live “in dignity” would not be acceptable, and he cast doubt on the prospects for a negotiated settlement.¹⁴ Some Taliban leaders were arrested and detained; others, like Omar, escaped to Pakistan, where many AQ leaders also fled. Some observers assert that U.S. forces, lacking AQ targets to combat, focused on low-level Taliban fighters “because they [were] there,” sometimes becoming involved in local disputes that were unrelated to terrorism and contributing to the growth of the insurgency.¹⁵

U.S. officials declared an end to major combat operations in Afghanistan on May 1, 2003, though Rumsfeld said that “pockets of resistance in certain parts of the country remain.”¹⁶ By 2005, scattered Taliban forces had begun to regroup in southern and eastern Afghanistan, as well as in Pakistan, where many observers suspected they were being tolerated by, if not receiving active support from, Pakistan’s security and intelligence services.¹⁷ By 2006, Taliban forces were reported to be clashing “daily” with U.S. and coalition forces and administering areas of southern Afghanistan under their control.¹⁸ To combat the growing insurgency, U.S. troop levels in Afghanistan were increased after 2006, supplemented by a comprehensive nation building effort.

By 2009, the Taliban had expanded their presence in the north, reaching areas far from the south and east.¹⁹ While U.S. observers judged that the Taliban did not have significant popular support, a combination of factors, including widespread Afghan government corruption and the Taliban’s provision of some basic services (including justice) allowed it to make inroads in local communities; it also extended its influence through intimidation.²⁰ The group also adjusted its tactics, focusing on coordinated assaults against remote outposts of U.S. and coalition forces, as well as use of improvised explosive devices (IEDs).²¹ In response, the United States increased its counterinsurgency efforts, with President Obama announcing in 2009 an additional increase in

¹² For more on the first year of U.S. operations in Afghanistan, see Walter L. Perry and David Kassing, “Toppling the Taliban: Air-Ground Operations in Afghanistan, October 2001-June 2002,” RAND Corporation, 2015.

¹³ “Taliban Agrees to Surrender Kandahar,” ABC News, December 6, 2001; Anand Gopal, *No Good Men Among the Living: America, the Taliban, and the War Through Afghan Eyes* (Metropolitan Books, 2014), p. 60.

¹⁴ Defense Department Briefing, C-SPAN, December 6, 2001.

¹⁵ Gopal, op. cit., 119-123; Steve Coll, *Directorate S: The C.I.A. and America’s Secret Wars in Afghanistan and Pakistan* (Penguin Press, 2018), pp. 143-144.

¹⁶ “Rumsfeld: Major combat over in Afghanistan,” CNN, May 1, 2003.

¹⁷ See, for example, Matt Waldman, “The Sun in the Sky: the Relationship between Pakistan’s ISI and Afghan Insurgents,” Crisis States Discussion Papers, June 2010.

¹⁸ Carlotta Gall, “Taliban Surges as U.S. Shifts Some Tasks to NATO,” *New York Times*, June 11, 2006.

¹⁹ Carlotta Gall, “Taliban Open Northern Front in Afghanistan,” *New York Times*, November 26, 2009; “Stopping the Taliban’s Momentum?” Carnegie Middle East Center, September 23, 2010.

²⁰ Michael O’Hanlon, “Staying Power: The U.S. Mission in Afghanistan Beyond 2011,” Brookings Institution, August 25, 2010.

²¹ Rob Evans, “Afghanistan war logs: How the IED became Taliban’s weapon of choice,” *Guardian*, July 25, 2010.

U.S. military and development personnel and funding for Afghanistan, a “surge” of resources that peaked with the deployment of nearly 100,000 U.S. troops in Afghanistan in 2010 along with other international forces.

The surge of international forces reduced Taliban control in the south and east, but did not eliminate it.²² Afghan forces began assuming security responsibilities from international forces as scheduled in mid-2011. These forces were weakened by high casualty and attrition rates and a corrupt chain of command, and remained largely dependent on the United States for logistical and tactical support. In contrast, the Taliban possessed a large and effective intelligence network, its fighters remained highly motivated, and the group adopted a flexible range of tactical and strategic approaches to expand their influence and combat U.S. and Afghan forces (such as infiltrator or “green on blue” attacks).²³ Successful Taliban operations often both sapped the Afghan government’s own capabilities and undermined the Afghan public’s confidence in the government and its security forces. As the surge of U.S. forces ended in September 2012, U.S. officials expressed confidence that it “broke the Taliban’s momentum” as they continued to transfer responsibility for security to Afghan forces.²⁴

The Obama Administration came to assess that the conflict had no military solution and began low-level negotiations with the Taliban as early as late 2010.²⁵ The talks centered largely on confidence-building measures, including the opening of a short-lived Taliban political office in Doha, Qatar. The refusal of the Taliban to engage with the Afghan government, and the Afghan government’s opposition to U.S. negotiations with the Taliban at which the government was not represented, constrained and eventually led to the dissolution of talks in 2014.

Road to Return: 2015-2021

Afghan forces officially assumed full responsibility for security nationwide at the beginning of 2015, though they were still reliant on U.S. air power, training and logistical support to sustain their operations.²⁶ The year 2015 was a time of transition for the Taliban as well: the group admitted its founder Mullah Mohammad Omar had died in 2013 and announced Mullah Akhtar Mansour as the group’s new leader, amid reports of contention among Taliban’s leaders about the succession.²⁷ Reported internal dissent did not have an apparent effect on the Taliban’s military capabilities, with the group capturing the northern provincial capital of Kunduz for two weeks in September-October 2015, their first seizure of a major urban area since 2001.

Mansour was killed in a U.S. drone strike in Pakistan in May 2016, and succeeded by Haibatullah Akhundzada, a religious scholar seen by some analysts as “low-key” and “a potential unifier.”²⁸

²² Seth Jones, “Beating Back the Taliban,” *Foreign Policy*, March 15, 2011.

²³ Ben Brandt, “The Taliban’s Conduct of Intelligence and Counterintelligence,” *CTC Sentinel*, June 2011; Alissa J. Rubi, “Taliban Using Modern Means to Add to Sway,” *New York Times*, October 4, 2011; Rajiv Chandrasekaran, “Taliban’s new strategy focuses more on high-profile assaults, less on territory,” *Washington Post*, September 18, 2012; Rod Nordland and Alissa Rubin, “Taliban Captives Dispute U.S. View on Afghanistan War,” *New York Times*, February 1, 2012; “Afghanistan: Green on Blue Attacks Are Only a Small Part of the Problem,” CSIS, September 4, 2012.

²⁴ “Transcript: Obama’s Remarks On War In Afghanistan,” *NPR*, May 1, 2012.

²⁵ Evan MacAskill et al., “White House shifts Afghanistan strategy towards talks with Taliban,” *Guardian*, July 19, 2010.

²⁶ Statement by the President on Afghanistan, White House (Archives), May 27, 2014.

²⁷ Barnett Rubin, “Turmoil in the Taliban,” *New Yorker*, July 31, 2015.

²⁸ Mujib Mashal and Taimoor Shah, “Taliban’s New Leader, More Scholar Than Fighter, Is Slow to Impose Himself,”

The Taliban again briefly seized Kunduz in 2016 as the group made gradual gains nationwide, as reported in successive Special Inspector General for Afghanistan Reconstruction (SIGAR) quarterly reports to Congress. In July 2016, President Obama announced that he would maintain 8,400 U.S. forces in the country through the end of his Administration, a higher level than planned, saying “Afghan forces are still not as strong as they need to be.”²⁹

Taliban Organizational Structure and Finances, pre-2021

The Taliban’s post-2001 insurgency was sustained in large part by a cohesive organizational structure and continuous access to financial resources.

Since 2016, the Taliban has been led by Haibatullah Akhundzada, who is referred to as *emir* of the group’s Islamic Emirate and was supported by three deputies: Sirajuddin Haqqani (son of Haqqani Network founder Jalaluddin Haqqani), Mohammad Yaqoob (son of Taliban founder Mullah Omar), and Abdul Ghani Baradar. All three have prominent positions in the 2021 Taliban government. Yaqoob previously headed the group’s powerful Military Commission, which appointed shadow governors and other officials for Afghanistan’s 34 provinces.³⁰ Abdul Ghani Baradar headed the Political Commission, based in Doha, Qatar, and led the Taliban’s talks with the United States and regional diplomacy. Along with the Military and Political Commissions, the Taliban had 14 additional commissions, including those for the judiciary, the media, health, agriculture, and antiquities.³¹

The emir, his deputies, and around 20 other individuals comprised a Leadership Council or *Rahbari Shura*, also described as the Quetta Shura after the Pakistani city where some members and their families lived (the United Nations described the Quetta Shura as “not a geographical term, but an analytical concept describing the most senior group of Taliban leaders”).³² The Quetta Shura reportedly controlled Taliban forces and activities in southern and western provinces; another group, known as the Peshawar Shura, was responsible for other provinces, mostly in the east. The Miram Shah Shura was headed by and comprised almost entirely of Haqqani Network fighters.

Since at least 2012, U.N. sanctions monitors assessed that the Taliban collected over \$100 million a year in revenues. Estimates of the Taliban’s revenues in the year before their August 2021 takeover vary widely, with U.N. sanctions monitors citing a range of \$300 million to \$1.6 billion in annual income, mostly from illegal mining, opium poppy cultivation, taxation, and extortion. One expert disputes these figures, arguing that the vast majority of Taliban revenues came from taxes on the trade of fuel and goods (79%) as opposed to illegal drugs (9%).³³

The Taliban published an open letter addressed to President Trump in August 2017, urging him to withdraw U.S. forces from Afghanistan, citing what it characterized as the weakness and ineptitude of the Afghan government.³⁴ Later that month, President Trump authorized an increase in U.S. targeting authorities and force levels, though he conceded that a full withdrawal was his “original instinct.”³⁵ Within a year, President Trump was reportedly frustrated with the lack of military progress against the Taliban, and he ordered formal and direct U.S.-Taliban talks without Afghan government participation for the first time.³⁶

New York Times, July 11, 2016.

²⁹ The White House, Statement by the President on Afghanistan, July 6, 2016.

³⁰ Yaqoob was appointed to head the Military Commission in May 2021, displacing Ibrahim Sadr. Sadr has been seen as close to Iran, and his absence in the original Taliban cabinet announced on September 7, 2021, reportedly “unnerved” Tehran; he was later appointed acting deputy interior minister. Antonio Giustozzi, “Russia and Iran: Disappointed Friends of the Taliban?” RUSI, September 30, 2021.

³¹ UN Report 2020/415.

³² UN Report 2021/486.

³³ David Mansfield, “A Taxing Narrative: Miscalculating Revenues and Misunderstanding the Conflict in Afghanistan,” Afghanistan Research and Evaluation Unit, October 2021.

³⁴ Justin Rowlett, “Taliban open letter to Trump urges Afghan withdrawal,” *BBC*, August 15, 2017.

³⁵ Philip Rucker and Robert Costa, “It’s a hard problem’: Inside Trump’s decision to send more troops to Afghanistan,” *Washington Post*, August 21, 2017.

³⁶ Mujib Mashal and Eric Schmitt, “White House Orders Direct Taliban Talks to Jump-Start Afghan Negotiations,”

Those talks culminated in the February 2020 U.S.-Taliban agreement, in which the two sides agreed to two “interconnected” commitments: 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. The U.S. withdrawal commitment was not explicitly conditioned on the Taliban reducing violence against the Afghan government, making concessions in prospective intra-Afghan talks, or taking other actions.

The United States also committed to facilitating a prisoner exchange between the Taliban and the Afghan government, whose mutual releases of 1,000 and 5,000 prisoners, respectively, began in May 2020. France and Australia reportedly opposed the release of some specific Taliban prisoners accused of attacks that killed French and Australian nationals.³⁷ Before the prisoner release concluded, some media reports indicated that released Taliban fighters were returning or intended to return to the battlefield, with one June 2020 report citing a Taliban commander as saying that released fighters would be redeployed.³⁸ Some Taliban prisoners released in 2020 reportedly played roles in the military offensives that led to the Taliban’s August 2021 takeover.³⁹ The Afghan government concluded its controversial and sometimes contentious release of 5,000 Taliban prisoners in September 2020, after which the first direct talks between the Taliban and Afghan government began.⁴⁰ Those negotiations were halting and did not make evident progress.

In the months after the agreement, Secretary of Defense Mark Esper asserted that the Taliban were not fulfilling their commitments under the accord, especially with regard to Al Qaeda.⁴¹ U.S. officials also described increased Taliban violence as “not consistent” with the agreement.⁴² Although no provisions in the publicly available agreement address Taliban attacks on U.S. or Afghan forces, the Taliban, in non-public annexes accompanying the accord, reportedly committed not to attack U.S. forces.⁴³ No U.S. forces were reportedly killed in Afghanistan by Taliban forces after February 2020. Casualties among Afghan military forces and civilians remained high as the Taliban continued a “two-track strategy” of fighting while remaining at the negotiating table.⁴⁴

The United States had been withdrawing forces before the February 2020 agreement and continued to do so afterwards, reaching a low of 2,500 by the time President Trump left office in January 2021.⁴⁵ After an Administration review of U.S. policy in Afghanistan, President Biden announced on April 14, 2021, that while the U.S.-Taliban agreement was “perhaps not what I would have negotiated myself,” the United States would keep to it by beginning a “final withdrawal” on May 1, to be completed by September 11, 2021.⁴⁶ He later said the U.S. military

New York Times, July 15, 2018.

³⁷ “Australia, France Object to Afghan Release of Some Taliban Detainees,” *Radio Azadi*, August 17, 2020.

³⁸ “Freed Taliban prisoners eye return to the battlefield,” *France24*, June 10, 2020.

³⁹ Alan Cullison and Saeed Shah, “Taliban Commander Who Led Attack on Afghan City Was Released From Prison Last Year, Officials Say,” *Wall Street Journal*, August 3, 2021.

⁴⁰ Mujib Mashal and Fatima Faizi, “Afghanistan to Release Last Taliban Prisoners, Removing Last Hurdle to Talks,” *New York Times*, September 3, 2020.

⁴¹ “Taliban not living up to its commitments, U.S. Defense Secretary says,” *Reuters*, May 5, 2020.

⁴² “Violence ‘Not Consistent’ with US-Taliban Deal: US Envoy,” *TOLOnews*, October 13, 2020.

⁴³ “Senate Armed Services Committee Holds Hearing on the Defense Budget Posture,” *CQ*, March 4, 2020.

⁴⁴ Marvin Weinbaum, “The Taliban’s two-track strategy,” Middle East Institute, June 8, 2020.

⁴⁵ Thomas Gibbons-Neff et al., “U.S. Is Quietly Reducing Its Troop Force in Afghanistan,” *New York Times*, October 21, 2019.

⁴⁶ White House, “Remarks by President Biden on the Way Forward in Afghanistan,” April 14, 2021.

mission would conclude on August 31. The Taliban accused the United States of breaching the agreement with the extension, but continued to refrain from attacking U.S. forces.⁴⁷

Summer 2021 Taliban Takeover

Throughout 2021, Afghan officials sought to downplay the potential detrimental impact of the U.S. troop withdrawal while emphasizing the need for continued U.S. financial assistance to Afghan forces.⁴⁸ In a May 2021 press conference, Chairman of the Joint Chiefs of Staff General Mark Milley said “bad outcomes” were not “inevitable,” given what he characterized as the strengths of the Afghan government and military.⁴⁹ In its 2021 annual threat assessment, the Office of the Director of National Intelligence reported that “the Afghan Government will struggle to hold the Taliban at bay if the Coalition withdraws support.”⁵⁰

An external assessment published in January 2021 concluded that the Taliban enjoyed a strong advantage over the Afghanistan National Defense and Security Forces (ANDSF) in cohesion and a slight advantage in force employment and that the two forces essentially split on material resources and external support.⁵¹ The one ANDSF advantage—force size—was assessed as much narrower than often assumed. The author concluded in his net assessment that the Taliban enjoyed a narrow advantage over the government. The Taliban had also come to control significant territory: in October 2018, the last time the U.S. government made such data publicly available, the group controlled or contested as much as 40% of Afghanistan and the group continued to make gradual gains in subsequent years.

In early May 2021, the Taliban began a sweeping advance that captured wide swaths of the country’s rural areas, solidifying the group’s hold on some areas in which it already had a significant presence. The Taliban’s seizure of other districts was more surprising: some northern areas had militarily resisted the Taliban when the group was in power in the 1990s, making their 2021 fall to the Taliban particularly significant. One source estimated that the Taliban took control of over 100 of Afghanistan’s 400 districts in May and June 2021.⁵² The speed of the Taliban’s advance reportedly surprised some within the group, with one commander saying that his forces were intentionally avoiding capturing provincial capitals before the departure of U.S. forces.⁵³ In July, the Taliban began seizing border crossings with Tajikistan, Iran, and Pakistan. On July 21, 2021, General Milley estimated that the Taliban controlled over 200 districts, but emphasized that the Taliban had not seized any provincial capitals, where Afghan forces had been consolidated.⁵⁴

⁴⁷ “Statement of Islamic Emirate regarding recent announcement by US President Joe Biden,” *Voice of Jihad*, April 15, 2021.

⁴⁸ Zahra Rahimi, “ANDSF Showcases Air Force as Country Braces for US Pullout,” *TOLONews*, April 26, 2021.

⁴⁹ Transcript: Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing, Department of Defense, May 6, 2021.

⁵⁰ Annual Threat Assessment of the U.S. Intelligence Community, Office of the Director of National Intelligence, April 19, 2021.

⁵¹ Jonathan Schroden, “Afghanistan Security Forces Versus the Taliban: A Net Assessment,” *CTC Sentinel*, Vol. 14, Issue 1, January 2021.

⁵² Kate Clark and Obaid Ali, “A Quarter of Afghanistan’s Districts Fall to the Taliban amid Calls for a ‘Second Resistance,’” *Afghanistan Analysts Network*, July 2, 2021.

⁵³ Dan De Luce, Mushtaq Yusufzai, and Saphora Smith, “Even the Taliban are surprised at how fast they’re advancing in Afghanistan,” NBC News, June 25, 2021.

⁵⁴ Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing, U.S. Department of Defense, July 21, 2021.

On August 6, 2021, the Taliban captured the provincial capital of Zaranj. The Taliban's capture of half of Afghanistan's provincial capitals in the following week shocked many observers and, reportedly, U.S. officials.⁵⁵ By August 13, U.S. officials were reportedly concerned that the Taliban could move on Kabul within days. With the fall of Jalalabad in the east and Mazar-e-Sharif in the north, the Taliban captured the last major cities and eliminated the final outposts of organized Afghan government resistance. On the morning of August 15, 2021, the Taliban began entering Kabul, completing their effective takeover of the country. The central province of Panjshir, where some former Afghan leaders attempted to establish an armed resistance to the Taliban (see more below), was reportedly captured by Taliban forces in September 2021.⁵⁶

While the Taliban faced stiff, if ultimately unsuccessful, resistance from government forces in some areas, some provincial capitals and other areas were taken with minimal fighting.⁵⁷ In many of these areas, the Taliban reportedly secured the departure of government forces (and the handover of their weapons) through payments or through the mediation of local elders seeking to avoid bloodshed.⁵⁸

Seizure of U.S.-supplied Military Materiel

In taking over Afghanistan, the Taliban came into possession of a large amount of equipment supplied by the United States to the former Afghan government. The value of such equipment in both financial and strategic terms is a matter of some dispute among observers and policymakers.⁵⁹ Still, newly acquired equipment (see below) provides the Taliban with some additional capabilities, as well as material for propaganda.

The Taliban had reportedly captured smaller amounts of U.S.-supplied equipment from Afghan forces long before August 2021; one 2018 media report, citing military statistics, stated that U.S. airstrikes had destroyed "about 40" U.S.-supplied Humvees captured by the Taliban "so as not to allow the enemy an advantage," in the words of a military spokesperson.⁶⁰ The Taliban reportedly have for years been able to buy some types of equipment from Afghan forces. Special Inspector General for Afghanistan Reconstruction John Sopko said in a January 2017 speech that, "There is also evidence that the Taliban have instructed their field commanders to simply purchase U.S. supplied weapons, fuel, and ammunition from Afghan soldiers because to do so is both easier and less expensive for the insurgents."⁶¹

Determining the total amount of U.S.-supplied equipment captured by the Taliban in August 2021 is difficult. First, a comprehensive public reporting of all equipment transferred to Afghan forces does not exist. Some U.S. government entities have published data on equipment transferred to Afghan forces, but that data is time-limited and incomplete. For example, in a 2017 report requested in the FY2017 House National Defense Authorization Act (NDAA), the Government

⁵⁵ Zeke Miller et al., "Biden team surprised by rapid Taliban gains in Afghanistan," *Associated Press*, August 15, 2021.

⁵⁶ "Afghanistan crisis: Taliban kill civilians in resistance stronghold," *BBC*, September 13, 2021.

⁵⁷ "Afghanistan: Taliban continue attacks on three major cities," *BBC*, August 1, 2021.

⁵⁸ Susannah George, "Afghanistan's military collapse: Illicit deals and mass desertions," *Washington Post*, August 15, 2021.

⁵⁹ Glenn Kessler, "No, the Taliban did not seize \$85 billion of U.S. weapons," *Washington Post*, August 31, 2021.

⁶⁰ Jim Michaels, "U.S. gives Humvees to Afghan army, then blows them up when they fall into Taliban hands," *USA Today*, June 6, 2018. See also, for example, Richard Engel et al., "Taliban parade new weapons seized from Afghan military as U.S. withdraws," *NBC News*, July 6, 2021.

⁶¹ Prepared Remarks of John F. Sopko, "Afghanistan Reconstruction: Enduring Challenges for the New Administration and Congress," SIGAR, January 11, 2017.

Accountability Office (GAO) estimated that through FY2016 the United States had funded the transfer to Afghan forces of:

- over 75,000 vehicles (including 22,000 Humvees and nearly 200 armored personnel carriers);
- nearly 600,000 weapons (including 485,000 rifles and pistols; 64,000 machine guns; and 25,000 grenade launchers);
- over 16,000 night vision devices; and
- 208 aircraft (including 110 helicopters, 60 transport/cargo airplanes, and 20 light attack airplanes).

However, that report “did not assess the extent to which key equipment has been distributed to the ANDSF or is in use.”⁶² SIGAR has in recent years published lists of the ten highest-cost items of equipment delivered to the Afghan National Army and Afghan National Police by quarter, which likely accounts for much, but not all, of the value of U.S. equipment transferred to the ANDSF during those periods. At least some equipment provided over the past twenty years was destroyed in combat or otherwise rendered inoperable. Such calculations are further complicated by some Afghan forces’ removal of their equipment out of the country in August 2021. For instance, Afghan pilots reportedly flew 46 aircraft to Uzbekistan on August 15; others to Tajikistan.⁶³ Additional Afghan forces fled to Iran in their U.S.-supplied vehicles.⁶⁴

Former President Trump said in an August 30, 2021, statement that the United States should demand the return of all materiel supplied to the former Afghan government, which he asserted totaled \$85 billion.⁶⁵ The origin of that figure is unclear; it may be derived from the total amount of U.S. reconstruction funding to support security (\$88.6 billion, per the July 2021 SIGAR quarterly report to Congress) or the cumulative amount of appropriations for the Afghanistan Security Forces Fund or ASFF (\$82.9 billion). Those funding categories supported a number of purchases and activities, including contracted support, training, salaries, ammunition, and fuel for Afghan forces. According to SIGAR, just under 25% of the nearly \$75 billion in total ASFF disbursements were for equipment and transportation.⁶⁶

While small arms and some vehicles are readily usable by Taliban forces (and already have been used), it is unclear to what extent the group can utilize larger platforms, such as aircraft. Sustainment of such platforms is a known challenge. Afghan forces relied on contracted logistics support for maintenance on all air platforms (for some platforms, such as the C-130 and UH-60A Blackhawk, contractors performed 100% of maintenance).⁶⁷ The Taliban may seek similar logistical support from non-U.S. sources.⁶⁸ Some argue Taliban forces have used captured U.S.-supplied equipment to project authority since their 2021 takeover.⁶⁹ In September 2021, the

⁶² “Afghanistan Security: U.S.-Funded Equipment for the Afghan National Defense and Security Forces,” U.S. Government Accountability Office, August 10, 2017.

⁶³ Abraham Mahshie, “25% of Afghan Air Force Fled, Remainder in Disarray, Sources Say,” *Air Force Magazine*, August 19, 2021.

⁶⁴ “Video: Afghan military flee near Iran border prior to Taliban push,” *Al Arabiya News*, August 14, 2021.

⁶⁵ Joseph Coi, “Trump: US should take military action if Taliban don’t return billions in equipment,” *The Hill*, August 30, 2021.

⁶⁶ Letter available at <https://www.sigar.mil/pdf/spotlight/2021-09-10-CBM-SFL-Comer-Grothman-to-Sopko-SIGAR-re-Follow-up-Reports.pdf>.

⁶⁷ 1225 Report.

⁶⁸ Jonathan Schroden, “Five Myths About the Taliban’s New Arsenal,” *Lawfare*, September 1, 2021.

⁶⁹ Alex Horton, “Taliban show off U.S.-made weapons and gear in a bid to intimidate, project authority,” *Washington*

Chairwoman and Ranking Member of the Committee on Oversight and Reform wrote to SIGAR requesting examination of, among other topics, the “extent to which the Taliban have access to...U.S.-funded equipment and defense articles previously provided to the government of Afghanistan and the ANDSF, and any mechanisms the U.S. government is using to recoup, recapture, or secure this funding and equipment.”⁷⁰

Taliban Government

On September 7, 2021, longtime Taliban spokesperson Zabihullah Mujahid made his first official appearance in public. He announced the names of 33 individuals who were described as “acting” ministers that fill a “caretaker cabinet” to administer the country. The Taliban refer to this government, as they have for decades referred to themselves, as the Islamic Emirate of Afghanistan. It is unclear by whom and why these individuals might be replaced going forward or in what sense these “caretaker” positions differ from permanent positions. The Taliban’s government in the 1990s reportedly was also “nominally interim.”⁷¹ The Taliban reportedly intend to “implement” the 1964 constitution of the former Afghan monarchy “without any content that contradicts Islamic law and the principles of the Islamic Emirate,” leaving unanswered larger questions about how the group intends to deal with the 2004 constitution, Afghanistan’s parliament, and other elements of the post-2001 political system.⁷²

Taliban leader Haibatullah Akhundzada (of whom one verified photograph exists and who has never made an official public appearance) is to hold supreme power as the group’s emir. Mohammad Hassan Akhund, who served as governor of Kandahar and foreign minister in the 1990s Taliban government, is the Acting Prime Minister. One analyst describes Akhund as “relatively weak,” an “uncontroversial” figure whose selection forestalls competition among more powerful figures and factions within the Taliban.⁷³ Abdul Ghani Baradar, who led negotiations with the United States, is the Acting Deputy Prime Minister. Baradar released an audio recording on September 13, 2021, denying rumors of his death or injury in a brawl with other Taliban figures; the BBC reported on September 15, 2021, that Baradar had gone to Kandahar after a heated disagreement with Haqqani figures (see below) over whether the Taliban’s political or military wings deserve credit for the group’s takeover.⁷⁴

Nearly all members of the “caretaker cabinet” are former Taliban officials or longtime loyalists. All are male, and the vast majority are ethnic Pashtuns, mostly from southern Afghanistan. Over half were, and remain, designated for U.S. and/or U.N. sanctions, including the Acting Interior Minister, Sirajuddin Haqqani. The U.S. Department of State has for years offered a reward of up to \$10 million for information leading to the arrest of Haqqani, who is the head of the Haqqani Network, a U.S.-designated Foreign Terrorist Organization (FTO). Some argue the role of

Post, August 25, 2021.

⁷⁰ Letter available at <https://oversight.house.gov/sites/democrats.oversight.house.gov/files/2021-09-10.CBM%20SFL%20Comer%20Grothman%20to%20Sopko-SIGAR%20re%20Follow-up%20Reports.pdf>.

⁷¹ “Who Will Run the Taliban Government?” International Crisis Group, September 9, 2021.

⁷² S. K. Khan, “Taliban to implement monarch-era Constitution in Afghanistan,” *Anadolu Ajansi*, September 28, 2021; Ziar Khan Yaad, “Fate of Afghanistan’s National Assembly Unclear,” *TOLONews*, September 14, 2021.

⁷³ Martine van Bijlert, “The Focus of the Taleban’s New Government: Internal cohesion, external dominance,” *Afghanistan Analysts Network*, September 12, 2021.

⁷⁴ Khudai Noor Nasar, “Afghanistan: Taliban leaders in bust-up at presidential palace, sources say,” *BBC*, September 15, 2021.

Haqqani Network-associated figures in the Taliban caretaker government is a reflection of their outsized military import, and could make U.S. cooperation with the Taliban more difficult.⁷⁵

Figure I. Selected Taliban Cabinet Members



Source: Created by CRS. Photographs and information from media sources; Office of Foreign Assets Control (OFAC) and U.N. sanctions (1988 Committee) databases.

Some had speculated that the Taliban might reach out to former Afghan government officials (such as former President Hamid Karzai, who held some meetings with senior Taliban figures after the August 2021 takeover) or to others from outside the movement as part of their promise to establish an “inclusive government.” Additional lists of acting deputy ministers and other

⁷⁵ Stephanie Findlay, “Haqqani network’s clever game culminates with Afghan government roles,” *Financial Times*, September 10, 2021.

officials announced by the Taliban on September 21 and October 4 include some members of some minorities (including one Hazara) but are predominantly Pashtun.⁷⁶

The makeup of the Taliban's government indicates that the group has prioritized internal cohesion over reaching out to other parts of Afghan society.⁷⁷ This approach may secure Taliban rule in the short term. Reports indicate continued dissension in the Taliban ranks, largely between the group's political wing (which advocates for greater inclusion of diverse elements from within Afghan society, with an eye toward international recognition) and its military wing (which opposes such compromises).⁷⁸ Others express skepticism that the group is at risk of fracturing.⁷⁹ Even if the Taliban succeed in preventing factional infighting, their exclusive approach to governing may carry its own risks of inspiring opposition or insurgency against its rule.

Current and Potential Opposition

While the Taliban's August 2021 takeover was swift, it happened not because the Taliban had massive popular support but because the former government evidently had so little.⁸⁰ The Afghanistan that the Taliban will govern in 2021 is different in economic, political, and social terms from the country the group ruled two decades ago. Some elements of Afghan society, particularly in urban areas, view the Taliban with skepticism, fear, or hostility. One initial attempt to form an armed resistance to the Taliban was short-lived and evidently collapsed. Nonviolent protests against the group's rule, and the Taliban's uncompromising response to them, indicate a potential for future unrest.

On August 17, 2021, two days after the Taliban entered Kabul, former First Vice President Amrullah Saleh claimed on Twitter to be the "legitimate care taker [sic] President" and to be "reaching out to all leaders to secure their support & consensus."⁸¹ Saleh had previously vowed to never submit to Taliban rule and called on Afghans to join him in resisting the group. He relocated to the central province of Panjshir, whose strategic location and historic legacy (it was never occupied by the Soviets in the 1980s or the Taliban in the 1990s) give it outsized import. He was joined by Ahmad Massoud, the son of the late Northern Alliance commander Ahmad Shah Massoud. They stated that they formed an armed resistance to the Taliban and appealed for U.S. and international support.⁸²

The Taliban claim to have taken control of the province as of early September, amid reports of continued sporadic fighting and Taliban killings of civilians.⁸³ Competing claims of control are

⁷⁶ For the full list of 88 individuals, see Martine van Bijlert, "The Taliban's caretaker Cabinet and other senior appointments," *Afghanistan Analysts Network*, October 7, 2021.

⁷⁷ "Who Will Run the Taliban Government?" op. cit.

⁷⁸ Ali Latifi, "How deep are divisions among the Taliban?" *Al Jazeera*, September 23, 2021.

⁷⁹ Michael Kugelman, "Opinion: How real is the threat of Taliban infighting?" *Deutsche Welle*, September 21, 2021.

⁸⁰ "How the Taliban engineered 'political collapse' of Afghanistan," *Reuters*, August 17, 2021; Shadi Hamid, "Americans never understood Afghanistan like the Taliban did," Brookings Institution, August 23, 2021.

⁸¹ Amrullah Saleh, Twitter, August 17, 2021, 9:59AM, <https://twitter.com/AmrullahSaleh2/status/1427631191545589772>. Section 60 of the Afghan constitution provides that the first Vice President "shall act in accordance with the provisions of this Constitution" in the event of the president's "absence, resignation or death." Section 67 of the Afghan constitution provides that the first Vice President shall assume the responsibilities of president in the case of the president's resignation, impeachment, or death; the president is to "personally tender" his resignation to the National Assembly.

⁸² Ahmad Massoud, "Opinion: The mujahideen resistance to the Taliban begins now. But we need help," *Washington Post*, August 18, 2021.

⁸³ Natasha Turak, "Fighting continues in Afghanistan's Panjshir Valley as anti-Taliban resistance vows to hold out,"

difficult to assess,⁸⁴ but in a September 14, 2021, visit to Panjshir, *New York Times* reporters found few indications of active resistance or recent heavy combat.⁸⁵ Some reports indicate that Saleh and Massoud have relocated to Tajikistan.⁸⁶ Saleh and Massoud are ethnic Tajiks (Afghanistan's second largest ethnic group after Pashtuns), and Tajikistan has taken a notably hard stance against the Taliban.⁸⁷ On September 22, 2021, Representative Mike Waltz and Senator Lindsey Graham stated they had spoken with Massoud, who expressed "his continued commitment to resisting" the Taliban, and they called on the Biden Administration not to recognize the Taliban as Afghanistan's government.⁸⁸

With the taking of Panjshir, the Taliban appear to effectively control the entire country, unlike in the 1990s when the former Northern Alliance represented significant armed opposition and held around 10% of the country's territory. The Taliban also have stronger ties with regional powers, including some that once supported the Northern Alliance against the Taliban. Still, the existence of resistance factions, in Panjshir or elsewhere, could serve as a rallying point or galvanize Taliban opponents nationwide, who might then make additional appeals for U.S. or other international assistance. It is not clear how likely this prospect is.

Some Afghans in other parts of the country have demonstrated nonviolently to advocate for their rights and express opposition to the Taliban. Protests by hundreds of women in Kabul gained significant international attention, but some Afghans demonstrated in Jalalabad, Kandahar, and other cities as well to protest Taliban actions.⁸⁹ The Taliban carefully monitored most protests, and violently dispersed some. The Taliban-led Interior Ministry issued a decree on September 8, 2021, banning unapproved demonstrations and few appear to have taken place since. U.N. High Commissioner for Human Rights Michelle Bachelet said on September 13 that Taliban forces had used "increasing violence against protesters and journalists."⁹⁰ The Taliban have publicized demonstrations in favor of Taliban rule in which some women were reportedly coerced to participate.⁹¹ As noted above, the Taliban's exclusive rule and heavy-handed approach to dissent could create greater opposition throughout the country. At the same time, this approach could also solidify their position, at least in the short term, by suppressing active expressions of resistance.

Impacts of the Taliban's Return to Power

The Taliban's August 2021 takeover has implications for a number of U.S. policy interests. It may create opportunities and challenges for the various terrorist groups that have a presence in Afghanistan, and complicates (if not renders obsolete) U.S. plans to partner with Afghan

CNBC, September 7, 2021.

⁸⁴ Michael Kugelman, "Avalanche of Misinformation Follows Taliban Takeover," *Foreign Policy*, September 9, 2021.

⁸⁵ Jim Huybroek and Victor Blue, "In Panjshir, Few Signs of an Active Resistance, or Any Fight at all," *New York Times*, September 17, 2021.

⁸⁶ Trevor Filseth, "After Renegade Province's Fall, Panjshir Resistance Leaders Surface in Tajikistan," *National Interest*, September 23, 2021.

⁸⁷ Bruce Pannier, "Tajikistan: The Taliban's Toughest Critic," *Gandhara*, September 13, 2021.

⁸⁸ "Waltz, Graham Joint Statement on Call with Afghan Resistance Leader Ahmad Massoud," Office of Mike Waltz, September 22, 2021.

⁸⁹ Susannah George and Ezzatullah Mehrdad, "Space for dissent opened in Afghanistan after the Taliban was ousted 20 years ago. Now the militants are trying to slam it shut," *Washington Post*, September 12, 2021; Ali Latifi, "Deadly protest in Jalalabad against removal of Afghan flag," *Al Jazeera*, August 18, 2021; "Thousands protest against Taliban in Kandahar over evictions," *Reuters*, September 14, 2021.

⁹⁰ "Oral update on the situation of human rights in Afghanistan" 48th Session of the Human Rights Council, September 13, 2021.

⁹¹ "Were Afghan women forced to attend the pro-Taliban rally?" *TRT World*, September 15, 2021.

authorities to counter terrorist threats “over-the-horizon.” Advancing protection of women’s and other human rights has been another major U.S. policy goal in Afghanistan since 2001; those rights appear at risk with the Taliban back in power. Finally, the Taliban’s takeover represents a shock to regional diplomatic and security dynamics, with neighboring and other countries responding in a variety of ways to the group’s new position.

Relations with Terrorist Groups

For decades, a variety of Islamist extremist terrorist groups have operated in Afghanistan, and the Taliban have related to them in differing ways. Al Qaeda and the regional Islamic State affiliate (Islamic State-Khorasan Province, ISKP, also known as ISIS-K) are two of the most significant of these terrorist groups, and the Taliban’s takeover is likely to affect them in different ways. The Taliban’s relationship with Al Qaeda is the subject of strong analytical interest amid concerns of sustained ties and continued debates about AQ capabilities. In contrast, the Taliban and ISKP are adversaries; escalating ISKP attacks in 2021 represent a threat to the Taliban’s rule. The Taliban takeover also has implications for Pakistani groups, most notably the Tehreek-e-Taliban Pakistan (TTP, or Pakistani Taliban).

*Al Qaeda*⁹²

Al Qaeda senior (or “core”) leaders reportedly remain in the Afghanistan-Pakistan border area, but estimates of how the Taliban takeover is likely to affect the group’s capabilities differ.

U.S. officials reportedly told some Senators in August 2021 “terror groups like al-Qaida may be able to grow much faster than expected” in Afghanistan in the wake of the Taliban takeover.⁹³ U.S. intelligence officials also reportedly said in September 2021 that their “current assessment” is that Al Qaeda could “build some capability to at least threaten the homeland” in one to two years.⁹⁴ They additionally said that the United States presently faces greater terrorism threats from elsewhere, including Somalia, Syria, and Iraq.⁹⁵ Under Secretary of Defense for Policy Colin Kahl said in October 2021 testimony that Al Qaeda had the intent, but not the capability, to conduct external operations, but that it could reconstitute that capability in “a year or two.”⁹⁶ Some analysts argue Al Qaeda is unlikely to resurge in Afghanistan given two decades of U.S. counterterrorism pressure, the existence of other safe havens around the world, and potential Taliban constraints.⁹⁷

Despite (or perhaps because of) U.S. counterterrorism pressure, AQ ties with the Taliban, which go back to the 1990s, appear to have remained strong. In June 2021, U.N. sanctions monitors reported Al Qaeda had “minimized overt communications with Taliban leadership in an effort to

⁹² See also CRS In Focus IF11854, *Al Qaeda: Background, Current Status, and U.S. Policy*.

⁹³ Michael Balsamo, et al., “Concerns over US T error Threat Rising as Taliban hold Grows,” *Associated Press*, August 15, 2021.

⁹⁴ Julian Barnes, “Al Qaeda Could Rebuilt in Afghanistan in a Year or Two, U.S. Officials Say,” *New York Times*, September 14, 2021.

⁹⁵ Barnes, op. cit., Courtney McBride and Warren Strobel, “U.S. Spies See Signs of Al Qaeda Fighters Returning to Afghanistan,” *Wall Street Journal*, September 14, 2021.

⁹⁶ “Senate Armed Services Committee Holds Hearing on Afghanistan, South and Central Asia Security,” *CQ Congressional Transcripts*, October 26, 2021.

⁹⁷ Ahmad Siddiqi, “The West is getting Afghanistan wrong – again,” *Al Jazeera*, September 12, 2021; Daniel Byman, “Will Afghanistan Become a Terrorist Safe Haven Again?” *Foreign Affairs*, August 18, 2021.

‘lay low’ and not jeopardize the Taliban’s diplomatic position.”⁹⁸ In its report on the final quarter of 2020, the Department of Defense (DOD) Office of the Inspector General relayed an assessment from the Defense Intelligence Agency (DIA) that the Taliban maintain ties to Al Qaeda and that some AQ members were “integrated into the Taliban’s forces and command structure.”⁹⁹ According to the U.N. sanctions monitors’ report, AQ-Taliban ties have been reinforced by the groups’ shared struggle in Afghanistan and personal bonds, including marriage links.¹⁰⁰

For their part, Taliban spokespeople continue to claim “there was no proof [Bin Laden] was involved” in the September 11, 2001, attacks.¹⁰¹ One of those spokespeople said in September 2021, “We do not see anyone in Afghanistan who has anything to do with Al Qaeda” and reiterated the Taliban’s commitment that “from Afghanistan, there will not be any danger to any country.”¹⁰²

One analyst argues that while some parts of the Taliban oppose the group’s ties with Al Qaeda, citing the costs of the relationship in terms of the Taliban’s international image and U.S. pressure, shared ideology links the two groups to such an extent that a full breach between them is unlikely. While the Taliban do not have transnational aims like Al Qaeda does, that analyst argues that Al Qaeda “sees the Afghan Taliban as an important partner in its stewardship of global jihad,” as evidenced by the allegiance AQ leaders have pledged to successive Taliban leaders.¹⁰³ Another analyst has suggested that the Taliban may “provide space and financial support” for Al Qaeda “while also restricting the activities of the group to plot and stage attacks.”¹⁰⁴ The power dynamic between Al Qaeda and the Taliban has changed significantly over the past 20 years: AQ financial and military support was critical in bolstering the Taliban before 2001, but AQ seems to have played little if any direct role in the Taliban’s 2021 return to power.

The Islamic State

The Islamic State affiliate in Afghanistan (ISKP, also known as ISIS-K), on the other hand, has opposed the Taliban since its 2015 establishment and the two groups have often clashed. ISKP (with 1,500-2,200 fighters, per U.N. sanctions monitors) views the Taliban’s Afghanistan-focused nationalist political project as counter to its own universalist vision of a global caliphate. The Taliban’s takeover could represent a setback for ISKP; Taliban forces reportedly executed an imprisoned former ISKP leader after the Taliban captured an Afghan government prison in Kabul.¹⁰⁵

If the Taliban makes compromises on certain issues as the group begins governing, these steps could prompt hardliners to defect to ISKP; some Taliban fighters have associated themselves with ISKP in the past. The United States previously launched airstrikes in support of Taliban

⁹⁸ U.N. Document S/2021/486.

⁹⁹ *Operation Freedom’s Sentinel: Lead Inspector General Report to the United States Congress, October 1, 2020 - December 31, 2020*, released February 17, 2021.

¹⁰⁰ U.N. Document S/2021/486.

¹⁰¹ Rachel Pannett, “Taliban Spokesman Says ‘no proof’ Bin Laden was Responsible for 9/11 attacks,” *Washington Post*, August 26, 2021.

¹⁰² “Taliban say no al Qaeda or ISIS in Afghanistan,” *Reuters*, September 21, 2021.

¹⁰³ Asfandiyar Mir, “Untying the Gordian Knot: Why the Taliban Is Unlikely to Break Ties with Al-Qaeda,” *Modern War Institute at West Point*, August 10, 2021.

¹⁰⁴ Cole Bunzel, “Al Qaeda Versus ISIS,” *Foreign Affairs*, September 14, 2021.

¹⁰⁵ Yaroslav Trifimov et al., “Taliban Consolidate Control in Afghanistan’s Capital as Thousands Remain Stranded,” *Wall Street Journal*, August 17, 2021.

offensives against ISKP, a rare area of prior U.S.-Taliban cooperation.¹⁰⁶ At a September 1, 2021, press conference, when asked about the possibility of future U.S. coordination with the Taliban against ISKP, General Milley said, “It’s possible.”¹⁰⁷ A Taliban spokesperson reportedly rejected such cooperation in October 2021, saying, “We are able to tackle [ISKP] independently.”¹⁰⁸

ISKP was “nearly eradicated” from its main base in eastern Afghanistan in late 2019 by U.S. and Afghan military offensives and, separately, the Taliban, but the group’s operational capabilities appear to remain strong.¹⁰⁹ On August 26, 2021, ISKP carried out an attack at Kabul International Airport that left 13 U.S. service members and more than 150 Afghans dead. The group has also claimed responsibility for numerous attacks against Taliban forces in the eastern city of Jalalabad, as well as the October 2021 suicide bombing of a Shia mosque in the northern city of Kunduz that left approximately one hundred people dead. Continuous ISKP attacks undermine the Taliban’s effort to demonstrate its ability to govern and secure the country.¹¹⁰ Another October 2021 ISKP bombing, in this case of the largest Shia mosque in the southern city of Kandahar, where the Taliban movement was born and where no known ISKP attacks had previously taken place, represents a particularly brazen challenge to the Taliban. Experts disagree about the potency of the ISKP threat and the Taliban’s self-asserted ability to counter the group without external assistance.¹¹¹ Some Afghans, including former members of the ANDSF, have reportedly taken up arms with ISKP, attracted by ISKP cash payments and the group’s status as the sole active armed opposition to the Taliban.¹¹²

TTP (Pakistani Taliban)

The TTP is an umbrella organization for a number of Pakistan-based extremist groups that came into conflict with the government of Pakistan after 2007. It began to splinter following the 2013 death of leader Hakimullah Mehsud. In 2014, some TTP members pledged allegiance to the Islamic State and subsequently relocated to eastern Afghanistan in response to Pakistani army operations that mostly drove the group from its safe havens in the former Federally Administered Tribal Areas (FATA). Continued military pressure (Mehsud’s successor was killed by a U.S. drone strike in Afghanistan’s Kunar province in 2018) greatly reduced the group’s activity in subsequent years. However, reunification between TTP and some former splinter groups (possibly facilitated by AQ) since 2020 has swelled the group’s ranks to between 2,500 and 6,000, per U.N. sanctions monitors.¹¹³ The TTP may benefit further from the Taliban takeover and the subsequent release of TTP prisoners in Afghanistan.

While they share some ideological similarities (indicated by their common name) and have fought alongside each other in Afghanistan, the TTP and the Taliban are separate organizations:

¹⁰⁶ Wesley Morgan, “Our secret Taliban Air Force,” *Washington Post*, October 22, 2020.

¹⁰⁷ Secretary of Defense Austin and Chairman of the Joint Chiefs of Staff Gen. Milley Press Briefing on the End of the U.S. War in Afghanistan, Department of Defense, September 1, 2021.

¹⁰⁸ Kathy Gannon, “Taliban say they won’t work with US to contain Islamic State,” *Associated Press*, October 9, 2021.

¹⁰⁹ UN Report 2020/415.

¹¹⁰ Sami Yousafzai and Tucker Reals, “ISIS-K is trying to undermine Afghanistan’s Taliban regime, from inside and out. That’s America’s problem too,” *CBS News*, October 8, 2021.

¹¹¹ Samya Kullab, “Islamic State attacks test Taliban’s control in Afghanistan,” *Christian Science Monitor*, October 13, 2021; Amira Jadoon and Andrew Mines, “The Taliban can’t take on the Islamic State alone,” *War on the Rocks*, October 14, 2021.

¹¹² Yaroslav Trofimov, “Left Behind After U.S. Withdrawal, Some Former Afghan Spies and Soldiers Turn to Islamic State,” *Wall Street Journal*, October 31, 2021.

¹¹³ U.N. document S/2021/486.

the TTP has “distinctive anti-Pakistan objectives” and the Taliban is focused on Afghanistan.¹¹⁴ However, both are largely made up of, and derive support from, ethnic Pashtuns, a group that spans the Afghanistan-Pakistan border region. The Taliban’s takeover in Afghanistan could serve as a model for TTP, which one analyst argues is shifting its focus from transnational jihad to Pashtun-focused “ethno-separatism.”¹¹⁵ TTP attacks against Pakistani security forces have risen in 2021; Pakistani Prime Minister Imran Khan said in October 2021 that his government was in negotiations with components of the TTP, reportedly brokered by the Afghan Taliban.¹¹⁶

“Over-the-horizon” Counterterrorism Strategy and Challenges

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 without a military presence on the ground there by utilizing assets based outside of Afghanistan, in what has been described as an “over-the-horizon” approach. In announcing the “final phase” of the U.S. withdrawal in April 2021, President Biden said, “We’ll reorganize our counterterrorism capabilities and the substantial assets in the region to prevent the reemergence of [terrorist threats] to our homeland from over the horizon.”¹¹⁷ In April 2021 testimony, U.S. Central Command (CENTCOM) Commander General Kenneth McKenzie said he was “conducting detailed planning” on over-the-horizon capabilities, which would be “difficult” but “not impossible” to establish:

You will have to base your overhead ISR [intelligence, surveillance, and reconnaissance] from no longer within Afghanistan, where an MQ-9 [drone] can take off and be over its target in a matter of minutes to, perhaps, much further away. We will look at all the countries in the region. Our diplomats will reach out, and we’ll talk about places where we could base those resources. Some of them may be very far away, and then there would be a significant bill for those types of resources, because you’d have to cycle a lot of them in and out.¹¹⁸

When asked for specifics on what “over-the-horizon” capabilities might entail, Acting Assistant Secretary of Defense for Indo-Pacific Affairs David Helvey said in a May 2021 hearing that details “are best left in a classified session” and said broadly that “we are working...to establish the types of arrangements that give us the access, basing, and overflight necessary to address the terrorism threats.”¹¹⁹ The United States leased bases in the Kyrgyz Republic, Pakistan, and Uzbekistan (from 2001-2014, 2001-2011, and 2001-2005, respectively) to support military operations in Afghanistan. As of November 2021, similar arrangements have not been announced with Afghanistan’s neighbors, which may be reticent about connections with U.S. operations. For instance, in May 2021, Pakistan’s foreign minister ruled out any U.S. use of Pakistani bases for future operations, explaining that his government has adopted a policy that allows it to become “only partners in peace.” In June, Pakistan’s prime minister reiterated the refusal, saying it was

¹¹⁴ Ibid.

¹¹⁵ Abdul Basit, “Tehreek-e-Taliban Pakistan’s Discursive Shift From Global Jihadist Rhetoric to Pashtun-Centric Narratives,” Jamestown Foundation, September 24, 2021.

¹¹⁶ Salman Masood, “Pakistan in Talks With Taliban Militants, Even as Attacks Ramp Up,” *New York Times*, October 4, 2021; Zia ur Rehman, “Islamabad deeply alarmed by rise in Pakistan Taliban terrorism,” *Nikkei Asia*, September 28, 2021.

¹¹⁷ Remarks by President Biden on the Way Forward in Afghanistan, White House, April 14, 2021.

¹¹⁸ “House Armed Services Committee Holds Hearing on US Military Activities Greater Middle East and Africa,” *CQ Congressional Transcripts*, April 20, 2021.

¹¹⁹ “House Armed Services Committee Holds Hearing on Afghanistan,” *CQ Congressional Transcripts*, May 12, 2021.

based on fear of internal retaliation.¹²⁰ *CNN* reported in late October 2021 that the United States was seeking an agreement with Pakistan to use its airspace for counterterrorism operations in Afghanistan.¹²¹ In October 2021 testimony, Under Secretary of Defense for Policy Colin Kahl said, “We’re seeking to build out a more robust ecosystem for over-the-horizon CT [counterterrorism], which would include regional players ... we’re in conversation with Uzbekistan, Tajikistan, and others.”¹²²

The closest U.S. bases to Afghanistan are in the Persian Gulf region, from which U.S. airstrikes in Afghanistan have been launched in recent years, though U.S. aircraft must take an indirect route to avoid Iranian airspace. The deployment of aircraft carriers in the Arabian Sea and operations from Diego Garcia are other means by which the United States in theory could conduct “over-the-horizon” operations in Afghanistan.¹²³

With the Taliban in control of Afghanistan, the United States will likely have to alter any plans that had been predicated on the continued existence of the former Afghan government and its security forces. In May 2021 testimony before the Senate Armed Services Committee, Acting Assistant Secretary of Defense Helvey said having “a willing and capable partner in Afghanistan is a critical piece of our CT capabilities. If that goes away, it becomes much harder, greater risk, and it will be more costly.”¹²⁴ Cooperation with Taliban authorities may prove impossible or too diplomatically or politically fraught. Collaboration with non-Taliban Afghans via clandestine or covert action authorities could yield counterterrorism gains but carry risks with regard to broader U.S.-Taliban relations. Some Members of Congress have argued the Administration has not been sufficiently forthcoming with regard to future U.S. plans to counter terrorism in Afghanistan.¹²⁵

An August 29, 2021, U.S. drone strike in Kabul that killed civilians may have demonstrated the challenges associated with conducting remote counterterrorism strikes. At a September 17, 2021, press conference, General Kenneth McKenzie said, “I would reject a parallel between this operation and an over-the-horizon strike...because we will have an opportunity to further develop the target and time to look at pattern of life. That time was not available to us because this was an imminent threat to our forces,” even though “our intelligence was wrong.”¹²⁶

Human Rights: Women and Ethnic and Religious Minorities

During their former rule, the Taliban had “one of the worst human rights records in the world,” according to U.S. assessments; one U.S. official stated in November 2001, “The human rights abuses that the Taliban have imposed on Afghanistan are in a class by themselves. In a number of categories, they rate in the worst possible sector.”¹²⁷ While many human rights abuses continued

¹²⁰ “Pakistan: No More Military Bases for US Afghan Mission,” *VOA News*, May 11, 2021; Imran Khan, “Pakistan Is Ready to Be a Partner for Peace in Afghanistan, But We Will Not Host U.S. Bases,” (op-ed), *Washington Post*, June 21, 2021.

¹²¹ Natasha Bertrand et al., “US nearing a formal agreement to use Pakistan’s airspace to carry out military operations in Afghanistan,” *CNN*, October 23, 2021.

¹²² “Senate Armed Services Committee Holds Hearing on Afghanistan, South and Central Asia Security,” op. cit.

¹²³ Paul McLeary, “The U.S. ground war in Afghanistan is over. Now it’s the Navy’s turn,” *Politico*, September 3, 2021.

¹²⁴ “Senate Armed Services Committee Holds Hearing on Transition from Afghanistan,” op. cit.

¹²⁵ Jonathan Swan and Zachary Basu, “Red flags for Biden’s ‘over-the-horizon’ Strategy,” *Axios*, September 12, 2021.

¹²⁶ Department of Defense, “General Kenneth F. McKenzie Jr. Commander of U.S. Central Command and Pentagon Press Secretary John F. Kirby Hold a Press Briefing,” September 17, 2021.

¹²⁷ “Human Rights and the Taliban,” Remarks by Assistant Secretary Lorne W. Craner, U.S. Department of State,

under the U.S.-backed former Afghan government, conditions generally are seen to have improved, leading to fears about the Taliban takeover reversing progress on human rights achieved since 2001. Two of the most prominent, and closely watched, issues in this area are the rights of Afghan women and girls and the rights of ethnic and religious minorities. In both cases, the Taliban's actions since August 2021 suggest that the group's rule will restrict many former rights and protections for Afghan women; the picture with regard to minorities is more mixed.

Afghan Women and Girls

Since taking power in August 2021, Taliban officials have reiterated their commitment to protecting women's rights "within the framework of *sharia*."¹²⁸ Some observers question whether Taliban statements are an attempt to assuage concerns that a rollback of women's rights is imminent and to dispel "rumors" about reported actions carried out by the group before its takeover, such as forced marriages and targeted killings of women.¹²⁹ In the immediate aftermath of the takeover, Taliban leaders called on women government employees to return to their posts, as long as they were wearing the *hijab* (headscarf), and granted "amnesty" to all men and women who worked with foreign powers.¹³⁰ Taliban leaders subsequently called for women to stay home temporarily, citing concerns over new Taliban forces who "have not yet been trained very well" and who may mistreat, harm, or harass women.¹³¹

The Taliban are often portrayed as the prime drivers of Afghan women's oppression. Others have noted that many people within Afghan society hold restrictive views of women's rights that often predate the Taliban movement, particularly in rural areas, where 76% of the population resides.¹³² For some Afghan women, the Taliban takeover may represent an improvement over high levels of violence that have characterized recent years, if the group can prevent further violence and improve security conditions.¹³³ This may be particularly so for those in rural areas more affected by conflict. Fieldwork conducted in 2019 and 2020 found that "peace is an absolute priority for some rural women, even a peace deal very much on the Taliban terms."¹³⁴

For other women, the Taliban's takeover has increased fears of sexual violence, retaliation, and displacement, and has created longer-term concerns over the future of women's rights under a Taliban government.¹³⁵ A number of women have protested in Kabul and other cities to demand

November 6, 2001.

¹²⁸ "Transcript of Taliban's first news conference in Kabul," *Al Jazeera*, August 17, 2021. Sharia refers broadly to concepts and principles of Islamic religious jurisprudence that vary in their interpretation under different schools of practice. For more, see Matthew Nelson, "The Taliban's (Islamic) Isolation," Chatham House, October 21, 2020.

¹²⁹ Lynne O'Donnell, "As Taliban Expand Control, Concerns About Forced Marriage and Sex Slavery Rise," *Foreign Policy*, July 23, 2021. Other restrictions reportedly imposed in some areas of the country since May 2021 included ordering women not leave the home without a male guardian, closing girls' and mixed-gender schools, and banning the use of television. Afghanistan Independent Human Rights Commission, "Escalation of Violent Confrontations and a Rise in Violations of Human Rights, June 22 to July 6, 2021," July 17, 2021.

¹³⁰ "Taliban urges government staff to return to work," *Ariana News*, August 16, 2021.

¹³¹ Maggie Astor, Sharif Hassan, and Norimitsu Onishi, "A Taliban spokesman urges women to stay home because fighters haven't been trained to respect them," *The New York Times*, August 24, 2021.

¹³² John R. Allen and Vanda Felbab-Brown, "The fate of women's rights in Afghanistan," Brookings Institution, September 2020.

¹³³ Anand Gopal, "The Other Afghan Women," *The New Yorker*, September 6, 2021.

¹³⁴ Allen and Brown, "The fate of women's rights in Afghanistan"; International Crisis Group, "What Will Peace Talks Bode for Afghan Women?" briefing note, April 6, 2020.

¹³⁵ "I worry my daughters will never know peace': women flee the Taliban—again," *The Guardian*, August 12, 2021; Farnaz Fassihi et al., "For Afghan Women, Taliban Stir Fears of Return to a Repressive Past," *The New York Times*,

protection for human rights and inclusion in the Taliban government. Reports indicate some women have been beaten by Taliban fighters while protesting, and some journalists have been detained while covering the protests.¹³⁶ The Taliban have reinstated the Ministry of Propagation of Virtue and Prevention of Vice, which enforced the Taliban's interpretation of Islam in the 1990s. The Taliban's government does not include the Ministry of Women's Affairs, which was not present in the prior Taliban government but had been a part of the former Afghan government.¹³⁷

On September 18, 2021, the Ministry of Education announced the reopening of public secondary schools and directed all male teachers and students to attend. The lack of reference to girls led most to stay home and led some to describe a Taliban "ban" on girls' education.¹³⁸ Taliban spokesperson Zabihullah Mujahid said on September 20 that the Taliban was finalizing arrangements to reopen secondary schools for girls in a "safe learning environment," which would happen "as soon as possible."¹³⁹

Many women's rights advocates are skeptical of these claims and fearful that the group never intends to allow such education. In the 1990s, the Taliban did not formally ban secondary or higher education for girls, but similarly prohibited it on an ostensibly temporary basis due to unspecified security concerns, a de facto ban that lasted the entirety of the group's five-year rule.¹⁴⁰

Some signs suggest that the Taliban may permit education for women and girls in at least some cases. Schooling for girls up to sixth grade reportedly resumed in gender-segregated classrooms. Women have resumed attending a number of universities, though a Taliban minister said classrooms would be gender-segregated and Islamic dress would be compulsory for women.¹⁴¹ In early October 2021, media outlets reported that secondary schooling for girls had resumed (or in some cases not ever been suspended) in several northern provinces.¹⁴² It is unclear to what extent this development represents a broader change in Taliban policy or if the group is adapting to local conditions (which would itself constitute a break with how the group governed in the 1990s).¹⁴³ Foreign ministers from Turkey, Indonesia, and other Muslim-majority countries reportedly plan to visit Kabul to encourage the Taliban to allow girls' education.¹⁴⁴

August 17, 2021.

¹³⁶ Yaroslav Trofimov, "Afghan Women Protest Hard-Line Taliban Government, Face Violent Crackdown," *Wall Street Journal*, September 8, 2021.

¹³⁷ Rachel Pannett, "Who leads Afghanistan's new government? Here's what we know about the Taliban's top officials," *Washington Post*, September 8, 2021.

¹³⁸ Sune Engel Rasmussen and Jalal Nazari, "Afghanistan's Taliban Prohibit Girls from Secondary School," *Wall Street Journal*, September 19, 2021.

¹³⁹ "Girls to return to secondary school 'soon as possible': Taliban," *Al Jazeera*, September 21, 2021.

¹⁴⁰ Margot Buff, "'Our Futures Will Be Ruined': Afghan Girls Fear Denial of Education Under Taliban," *Gandhara*, September 21, 2021; Rasmussen and Nazari, op. cit.

¹⁴¹ Ezzatullah Mehrdad, Gerry Shih and Miriam Berger, "Taliban minister says women can attend university, but not alongside men," *Washington Post*, September 12, 2021.

¹⁴² "Girls Attend Schools in Kunduz, Balkh, Sar-e-Pol," *TOLOnews*, October 9, 2021; "In northern Afghanistan, girls' schools working despite ban elsewhere," *Reuters*, October 12, 2021.

¹⁴³ Ehsanullah Amiri and Margherita Stancati, "Taliban Allow Teenage Afghan Girls Back in Some Provincial Schools-But Not in Kabul," *Wall Street Journal*, October 12, 2021.

¹⁴⁴ Patrick Wintour, "Muslim foreign ministers to make women's rights plea to Taliban," *Guardian*, October 13, 2021.

Ethnic and Religious Minorities

Taliban rhetoric and action with regard to ethnic and religious minorities has generally been more favorable than their stance toward Afghan women's rights. The situation appears mixed and in flux, particularly in the absence of formal policy directives from senior Taliban leaders.

One of the largest ethnoreligious minorities in Afghanistan is the Hazaras, who are mostly Shia Muslims and make up around 10-15% of Afghanistan's population. They are concentrated in their historic homelands in central Afghanistan (the Hazarajat) as well as several parts of western Kabul. Their persecution at the hands of Afghan rulers goes back to the late nineteenth century. Taliban forces massacred Hazara civilians on several occasions during their 1996-2001 rule.¹⁴⁵ This history contributed to many Hazaras expressing fear about the Taliban's possible return leading up to 2021.¹⁴⁶ The Taliban (who have historically been mostly ethnic Pashtun Sunni Muslims) took some actions to "portray themselves as a nationwide movement," including appointing a Hazara official in northern Afghanistan in 2020.¹⁴⁷ In recent years, Hazaras arguably faced greater threats from ISKP, which repeatedly targeted Hazara schools, mosques, and other sites in Kabul on an anti-Shia sectarian basis.

Since their August 2021 takeover, the Taliban have continued to demonstrate a more accepting official stance toward the Hazaras, particularly in urban areas, even as reports emerge of massacres and forced displacement in the Hazarajat. Taliban fighters reportedly guarded Shias' August 2021 commemoration of the holy day of Ashura, which has been marred by violence in Afghanistan in the past.¹⁴⁸ One Hazara was appointed to serve in the Taliban's cabinet, as an acting deputy minister of health. These and other evidently supportive actions have taken place alongside reports that Taliban fighters in central Afghanistan have forcibly evicted hundreds of Hazara families from their homes.¹⁴⁹ Amnesty International has also reported that Taliban fighters executed Hazara civilians (including former Afghan security forces) in July and August 2021.¹⁵⁰ Surveying these mixed messages, one observer speculated in early September 2021 that "the Taliban political leadership's more pragmatic approach toward the Hazara is necessary to maintain its fragile control over all of Afghanistan," but that persecution could increase in the absence of international attention.¹⁵¹

Afghanistan has also been home to several other religious minorities, such as Hindus and Sikhs.¹⁵² Afghanistan was once home to tens of thousands of Hindus and Sikhs, but their numbers decreased precipitously after Afghanistan became engulfed in violence and instability in the

¹⁴⁵ "Afghanistan: The Massacres in Mazar-i Sharif," Human Rights Watch, November 1998; "Massacres of Hazaras in Afghanistan," Human Rights Watch, February 1, 2001.

¹⁴⁶ David Zucchini and Fatima Faizi, "They Are Thriving After Years of Persecution but Fear a Taliban Deal," *New York Times*, March 27, 2019.

¹⁴⁷ "Taliban appoints first Shia Hazara as shadow district chief of the group," *Khaama Press*, April 28, 2020.

¹⁴⁸ Jim Huylebroek, "On the ground: Kabul on edge," *New York Times*, August 20, 2021.

¹⁴⁹ Shirin Jaafari, "'Why don't you have mercy?': Afghanistan's Hazara people increasingly face eviction, violence under Taliban rule," *PRI*, October 5, 2021.

¹⁵⁰ "Afghanistan: 13 Hazara killed by Taliban fighters in Daykundi province – new investigation," Amnesty International, October 5, 2021; "Afghanistan: Taliban responsible for brutal massacre of Hazara men – new investigation," Amnesty International, August 19, 2021.

¹⁵¹ Tom Mutch, "Afghanistan's Hazaras Get Mixed Messages From the Taliban," *Foreign Policy*, September 4, 2021.

¹⁵² Afghanistan's last Jewish resident reportedly left the country weeks after the Taliban's August 2021 takeover. Muhammad Farooq and Joseph Krauss, "Afghanistan's last Jew leaves after Taliban takeover," *Associated Press*, September 9, 2021.

1970s. In 2001, the Taliban reportedly issued an order that non-Muslim minorities wear distinctive marks on their clothing, perhaps the most public of the group's oppressive actions against religious minorities.¹⁵³ Many of Afghanistan's remaining Hindus and Sikhs (numbering in the low hundreds) sought to leave the country after the Taliban's 2021 takeover; it is unclear how many remain.¹⁵⁴ The Taliban appear to be demonstrating greater tolerance than they showed in the past. In September 2021, a group of Hindus and Sikhs met with the Taliban-appointed mayor of Kabul, who reportedly told them that his administration would work on behalf of their communities, including upkeep of their places of worship.¹⁵⁵ Days later, a Sikh place of worship in Kabul was vandalized, reportedly by Taliban fighters;¹⁵⁶ a Taliban spokesperson later wrote on Twitter that those who had "harassed" the "Hindu minority" had been arrested.¹⁵⁷

U.S. Partners and U.S. Citizens Remaining in Afghanistan

Data from the State Department indicate that in the weeks leading up to the final withdrawal of U.S. forces on August 30, 2021, the United States directly evacuated or facilitated the removal of 124,000 individuals, including 6,000 U.S. citizens.¹⁵⁸ Others evacuated included U.S. lawful permanent residents, citizens from partner nations, and Afghans such as Special Immigrant Visa (SIV) holders or applicants or others who worked with or for the United States in Afghanistan, as well as members of their families.¹⁵⁹

According to the State Department, between 100 and 200 U.S. citizens remained in the country as of mid-October 2021.¹⁶⁰ Thousands of Afghans who were employed on behalf of U.S. efforts remain in the country. Many of these individuals and their families have sought to leave Afghanistan, fearing retribution from the Taliban.

The Taliban have said that, "Thousands of soldiers who have fought us for 20 years, after the occupation, all of them have been pardoned," and proclaimed a general amnesty.¹⁶¹ However, U.N. High Commissioner for Human Rights Michelle Bachelet said on September 13 that her office had received "credible allegations of reprisal killings of a number of former [Afghan military] personnel, and reports of civilians who worked for previous administrations and their family members being arbitrarily detained," after which some were found dead.¹⁶²

A joint statement by the United States and dozens of other countries on August 29, 2021, said, "We have received assurances from the Taliban that all foreign nationals and any Afghan citizens

¹⁵³ Pamela Constable, "Taliban Singles Out Religious Minorities," *Washington Post*, May 23, 2001.

¹⁵⁴ Seerat Chabba, "Afghanistan: What does Taliban rule mean for Sikhs and Hindus?" *Deutsche Welle*, September 8, 2021.

¹⁵⁵ "Afghan Hindus, Sikhs meet Taliban-appointed Kabul Mayor, urge for upkeep of gurudwara," *United News of India*, September 30, 2021.

¹⁵⁶ "Taliban Vandalizes Gurudwara in Kabul, Takes People In Custody: Report," *NDTV*, October 6, 2021.

¹⁵⁷ Zabihullah Mujahid (@Zabehulah_M33), Twitter, October 9, 2021, at https://twitter.com/Zabehulah_M33/status/1446767821841698816.

¹⁵⁸ "The United States Conducts Unprecedented Relocation Effort," Department of State, September 6, 2021.

¹⁵⁹ For more information, see CRS Report R43725, *Iraqi and Afghan Special Immigrant Visa Programs*, by Andorra Bruno.

¹⁶⁰ "Department Press Briefing—October 22, 2021," Department of State, October 22, 2021.

¹⁶¹ "Transcript of Taliban's first news conference in Kabul," *Al Jazeera*, August 17, 2021.

¹⁶² "Oral update on the situation of human rights in Afghanistan" 48th Session of the Human Rights Council, September 13, 2021.

with travel authorization from our countries will be allowed” to leave the country.¹⁶³ U.S. officials discussed “safe passage for U.S. citizens, other foreign nationals and our Afghan partners” in a meeting with Taliban representatives in Doha, Qatar, according to an October 10, 2021, State Department statement. The United States has continued to facilitate the departure of certain individuals from Afghanistan since August 31, including 240 U.S. citizens, 157 lawful permanent residents, and an unknown number of Afghans through unspecified overland routes and charter flights as of October 22, 2021.¹⁶⁴ U.S. government agencies have worked with dozens of private groups (many representing U.S. military veterans) in this effort. Additionally, on October 18 a State Department spokesperson indicated that “probably a couple thousand” of individuals had left Afghanistan “via a variety of means” other than U.S. government assistance.¹⁶⁵

While Kabul’s international airport has been partially operational since late September 2021, some issues remain, including high prices for commercial flights brought on by insurance premiums for operating in Afghanistan.¹⁶⁶ Some Afghans lack passports or other necessary travel documents, which impedes international travel. The Taliban have reportedly expedited passport processing.¹⁶⁷ The State Department has said that it is working to provide additional options for U.S. citizens and Afghan partners to leave Afghanistan. These include facilitating charter flights on a more routine basis and working with partners such as Qatar to enable the resumption of normal commercial activity at Kabul International Airport.¹⁶⁸

Regional Relations and Dynamics

The Taliban have stated “we do not want to have any problem with the international community.”¹⁶⁹ Still, their August 2021 takeover has upended regional dynamics, and the Taliban’s views of, and relations toward, Afghanistan’s neighbors vary and will likely continue to evolve as the group begins governing.

Pakistan has long played an active and, by many accounts, disruptive and destabilizing role in Afghan affairs, including through the provision of active and passive support to the Taliban.¹⁷⁰ Many observers see the Taliban’s takeover as a substantive triumph for Pakistan, bolstering its influence in Afghanistan and advancing its decades-long efforts to limit Indian influence there.¹⁷¹ Still, Pakistani officials claim that their influence over the Taliban is limited.¹⁷²

More broadly, despite some implicitly pro-Taliban statements from top Pakistani officials, the Taliban’s takeover may present challenges and complications for Pakistan.¹⁷³ Afghanistan and

¹⁶³ “Joint Statement on Afghanistan Evacuation Travel Assurances,” Department of State, August 29, 2021.

¹⁶⁴ “Senate Armed Services Committee Holds Hearing on Afghanistan, South and Central Asia Security,” op. cit.

¹⁶⁵ “Department Press Briefing – October 18, 2021,” Department of State, October 18, 2021.

¹⁶⁶ “Afghan Civil Aviation Authority warns PIA and Kam Air to drop ticket prices,” *Ariana News*, October 14, 2021; Jessica Donati, “U.S. to Resume Evacuation Flights From Afghanistan,” *Wall Street Journal*, October 14, 2021.

¹⁶⁷ “30,000 Passports Issued Since Office Reopened,” *TOLOnews*, October 13, 2021.

¹⁶⁸ “Department Press Briefing – October 7, 2021,” Department of State, October 7, 2021; “Department Press Briefing – October 14, 2021,” Department of State, October 14, 2021; “Department Press Briefing – October 18, 2021,” Department of State, October 18, 2021.

¹⁶⁹ “Transcript of Taliban’s first news conference in Kabul,” Al Jazeera, August 17, 2021.

¹⁷⁰ See Waldman, op. cit.

¹⁷¹ Jane Perlez, “The Real Winner of the Afghan War? It’s Not Who You Think,” *New York Times*, August 26, 2021.

¹⁷² “Imran Khan Urges a New Pakistan-U.S. Bond” (interview), *New York Times*, June 25, 2021.

¹⁷³ Anchal Vohra, “Pakistan Might Soon Regret Its Win in Afghanistan,” *Foreign Policy*, September 12, 2021.

Pakistan have long had an ethnically tinged dispute over their shared 1,600-mile-long border.¹⁷⁴ The Taliban (like past Afghan governments) have not accepted this “Durand Line.” Such differences may exacerbate Pashtun nationalism inside Pakistan, creating a potential flashpoint in future relations.¹⁷⁵ Many commentators, including some from Pakistan, express strong concerns about the prospect that the Taliban’s takeover could also empower Islamist militant groups that have continued to operate in Pakistani territory.¹⁷⁶ The presence of the TTP or Pakistani Taliban (see above) within Afghanistan might also test relations between Pakistan and the Taliban. The two sides have already experienced friction, including the October 2021 suspension of state-run Pakistan International Airlines charter flights from Kabul due to “inappropriate behavior” by the Taliban.¹⁷⁷

Figure 2. Afghanistan and Its Neighbors



Source: Created by CRS. U.S. Department of State and ESRI.

Pakistan’s foreign minister said in late September 2021 that “I don’t think anybody is in a rush to recognize” the Taliban, but also called for “innovative” engagement with the group, saying “At the same time, the international community has to realize: What’s the alternative? What are the options? This is the reality, and can they turn away from this reality?”¹⁷⁸ In an October 2021

¹⁷⁴ “Afghans Who Fled the First Taliban Regime Found Precarious Sanctuary in Pakistan,” *Time*, August 18, 2021.

¹⁷⁵ Madiha Afzal, “An Uneasy Limbo for US-Pakistan Relations Amidst the Withdrawal from Afghanistan,” Brookings Institution, August 6, 2021.

¹⁷⁶ See, for example, Madiha Afzal and Michael O’Hanlon, “Why Staying in Afghanistan Is the Least Bad Choice for Biden” (op-ed), *Washington Post*, March 8, 2021.

¹⁷⁷ Ayaz Gul, “Pakistan Suspends Flights to Kabul Over ‘Inappropriate’ Taliban Behavior,” *Voice of America*, October 14, 2021.

¹⁷⁸ “Quershi says no rush to recognise Taliban govt in Afghanistan,” *Dawn*, September 21, 2021; Edith Lederer, “The AP Interview: Don’t isolate the Taliban, Pakistan urges,” Associated Press, September 23, 2021.

interview, Prime Minister Khan said that Pakistan was in conversation with Afghanistan's other neighbors about "the timing of when to recognize the Taliban regime," and "soon or later [the United States] will have to" recognize the Taliban government.¹⁷⁹ This question is likely to dominate U.S.-Pakistan relations for the foreseeable future: in an October 2021 visit to India, Deputy Secretary of State Wendy Sherman said that her forthcoming visit to Islamabad would be "for a very specific and narrow purpose," namely to discuss the new Taliban government in Afghanistan.¹⁸⁰

China shares a small, sparsely inhabited border with Afghanistan and has played a relatively limited role in Afghan affairs in recent years, motivated chiefly by what China perceives as a threat from Islamist militants in Afghanistan.¹⁸¹ Economically, Chinese investments (particularly in the development of Afghan minerals and other resources) have attracted some attention in the past, but major projects have not come to fruition due to instability, lack of infrastructure, and other limitations. Afghanistan has not been a significant part of China's Belt and Road Initiative or the China-Pakistan Economic Corridor, in part because of tensions between Pakistan and the former Afghan government. Nevertheless, Afghanistan's potential mineral wealth, combined with the Taliban's takeover, could lead to greater Chinese involvement in Afghanistan.

The Chinese government has signaled its support for the Taliban since its takeover of Afghanistan's government, and met with the group both before and after the takeover. Although Chinese officials have emphasized the importance of establishing an "inclusive political structure" in the country, some analysts have concluded that China's recognition of the Taliban as the Afghanistan's government is "all but inevitable"¹⁸² China does appear supportive of the Taliban's government, despite its previous calls for the group to establish an "inclusive political structure."¹⁸³ China's foreign minister said in September 2021 that economic sanctions on Afghanistan should end and that the country's foreign exchange reserves belong to the Afghan people and should not be used to exact political pressure.¹⁸⁴ For their part, the Taliban have indicated they intend to cooperate closely with China, with a Taliban spokesperson reportedly suggesting in one foreign media interview that China would be the Afghan government's most important partner going forward.¹⁸⁵ The Taliban's reported 'removal' of Uyghur militants from the Afghanistan-China border area may reflect and presage closer ties, including security cooperation, between the two countries.¹⁸⁶

Iran's interests in Afghanistan include preserving its historic influence in western Afghanistan, protecting Afghanistan's Shia minority (the Hazaras), and reducing the flow of refugees into Iran (Iran hosts millions of documented and undocumented Afghans). The Iranian government welcomed the departure of U.S. troops from Afghanistan (which President Ebrahim Raisi

¹⁷⁹ "One on One – Pakistan's Prime Minister Imran Khan," *TRT World*, October 2, 2021. Available at <https://www.youtube.com/watch?v=QKrQ2k1WiXs>.

¹⁸⁰ Shah Meer Baloch and Julian Borger, "Biden administration delivers brusque message to Pakistan," *Guardian*, October 10, 2021.

¹⁸¹ Yun Sun, "China's Strategic Assessment of Afghanistan," *War on the Rocks*, April 8, 2020.

¹⁸² Derek Grossman, "Chinese Recognition of the Taliban Is All but Inevitable," *Foreign Policy*, August 27, 2021.

¹⁸³ *Ibid.*

¹⁸⁴ "Chinese FM says economic sanctions on Afghanistan must end," *Reuters*, September 23, 2021.

¹⁸⁵ Mattia Sorbi, "Afghanistan, il portavoce dei talebani Zabihullah Mujahid: 'Chiediamo all'Italia di riconoscerci. La Cina ci finanzia,'" *La Repubblica*, September 1, 2021.

¹⁸⁶ Reid Standish, "Taliban 'Removing' Uyghur Militants from Afghanistan's Border with China," *RFE/RL*, October 5, 2021.

characterized as a “defeat”) and has called for national unity in the country.¹⁸⁷ Some have speculated that Iran, as it did during the 1990s, might support Afghans in northern, western, and central Afghanistan against the Taliban, particularly if Hazaras reject and seek to resist a Taliban-led government.¹⁸⁸ Iranian officials condemned the Taliban’s September 2021 takeover of Panjshir and expressed concern about the makeup of the Taliban government.¹⁸⁹ Other analysts argue Iran is unlikely to oppose the Taliban, to avoid further instability, and will continue to seek accommodation with the group.¹⁹⁰

Afghanistan’s **Central Asian** neighbors (Tajikistan, Turkmenistan, and Uzbekistan) have responded in varying ways to the Taliban’s takeover, including the only regional rejection of the group’s government. Turkmenistan and Uzbekistan appear to be prioritizing economic ties, including the planned Turkmenistan-Afghanistan-Pakistan-India (TAPI) natural gas pipeline, and have had official engagements with the Taliban (such as the Uzbek foreign minister’s October 2021 visit to Kabul).¹⁹¹ Tajikistan on the other hand has rejected the Taliban’s government and emerged as the group’s chief regional antagonist, a result both of Tajikistan’s own historical struggles with Islamist militancy as well as ethnolinguistic ties with Afghan Tajiks (the country’s second largest ethnic group) who oppose the Taliban’s rule. Tajikistan has reportedly offered refuge to prominent anti-Taliban Afghan leaders such as Amrullah Saleh and Ahmad Massoud, and its officials have criticized the Taliban government, prompting the Taliban to warn Tajikistan against interfering in Afghan affairs.¹⁹²

Russia has long expressed concerns about instability in Afghanistan and the potential spread of radical Islam, drugs, and refugees throughout the neighboring Central Asia region and into Russia.¹⁹³ Initial Russian statements suggest the Russian government seeks to continue to build on its relations with the Taliban (including inviting the group to participate in October 2021 multilateral talks in Moscow), though it has concerns about the effect of the Taliban’s takeover on traditional Russian concerns.¹⁹⁴ Russian Foreign Minister Sergei Lavrov said at a September 25, 2021, press conference, “The question of international recognition of the Taliban at the present juncture is not on the table” and that Russia was working with the United States, China, and Pakistan to ensure the Taliban keep their promises to govern inclusively.¹⁹⁵ Russian officials have also expressed support for Tajikistan, which hosts Russia’s largest external military base.

¹⁸⁷ Maziar Motamedi, “US ‘defeat’ in Afghanistan a chance for peace: Iran president,” *Al Jazeera*, August 16, 2021.

¹⁸⁸ “Former Afghan Vice President Karim Khalili Warns The Taliban Rulers: ‘Afghanistan’s Shi’ite Minority, The Hazara Community, Will Resume Armed Confrontation,’” *MEMRI*, September 24, 2021.

¹⁸⁹ Farzin Nadimi, “Iran Sets Its Eyes on Afghanistan,” Washington Institute for Near East Policy, July 19, 2021; “Iran condemns Taliban for assault on holdout fighters in Panjshir Valley,” *Times of Israel*, September 6, 2021; Maziar Motamedi, “Iran insists on ‘inclusive’ government in Afghanistan,” *Al Jazeera*, September 9, 2021.

¹⁹⁰ Murat Sofuoglu, “After a short honeymoon, are Iran-Taliban relations deteriorating?” *TRT World*, September 9, 2021.

¹⁹¹ Bruce Pannier, “For the Turkmen and Uzbek leaders, a meeting of minds on Afghanistan,” *RFE/RL*, October 9, 2021.

¹⁹² Catherine Putz, “Tensions Rise Between Tajikistan and the Taliban,” *Diplomat*, October 5, 2021.

¹⁹³ Nurlan Aliyev, “How Russia Views Afghanistan Today,” *War on the Rocks*, October 19, 2020; Tom Balmforth and Gabrielle Tetrault-Farber, “For Russia, U.S. Afghan Exit Creates Security Threat on Southern Flank,” *Reuters*, July 8, 2021; Robyn Dixon, “Why Afghanistan’s Growing Chaos Alarms Leaders from Tajikistan to Russia,” *Washington Post*, July 9, 2021; and Kathy Gannon, Vladimir Isachenkov, and Mstyslav Chernov, “Russia: Afghan Instability Heightens with Hasty U.S. Retreat,” *Associated Press*, July 16, 2021.

¹⁹⁴ “Situation in Afghanistan not easy, terrorists entering from Syria, Iraq, says Putin,” *ANI News*, October 14, 2021.

¹⁹⁵ Edith Lederer, “Russia says it’s in sync with US, China, Pakistan on Taliban,” *Associated Press*, September 26, 2021.

U.S. Policy Tools and Possible Issues for Congress

Congress can influence decisions on what U.S. foreign policy tools might be best suited related to the Taliban. The nature of that influence varies, a reflection of the constitutional delegation of foreign policy powers across all three branches of government. In some areas, congressional powers and prerogatives are relatively strong and established. In other areas, the congressional role is less direct. For instance, only the President can extend recognition to foreign governments, though Congress can play an important role in determining the parameters of diplomatic engagement and representation. In areas such as the disposition of U.S.-based Afghan central bank assets, the Administration has taken steps to prevent Taliban access that some in Congress welcome, but Congress has not precluded the Administration from changing that decision. The following sections outline selected U.S. policy issues, along with consideration of possible congressional action.

Recognition and Diplomatic Representation

In September 2021, Secretary Blinken stated in testimony before the House Foreign Affairs Committee that the Taliban is “the de facto government of Afghanistan” following their takeover of the country.¹⁹⁶ The United States now faces the question of whether to recognize formally the Taliban as the government of Afghanistan. This decision has attracted congressional interest given its potentially wide-ranging implications for other U.S. priorities.

According to one expert, recognition is different from, but related to, the establishment of diplomatic representation, which refers only to the exchange of ambassadors and associated rights.¹⁹⁷ Formal recognition may be conferred explicitly via oral and written statements or implicitly by concluding an international treaty, sending or receiving diplomatic representation, or other means. In 2015’s *Zivotofsky v. Kerry*, the Supreme Court held that “the President alone effects the formal act of recognition,” citing the need for the United States to “have a single policy regarding which governments are legitimate in the eyes of the United States and which are not.”¹⁹⁸ Despite this finding that “the formal act of recognition is an executive power that Congress may not qualify,” Congress has considerable powers to influence the implementation of any recognition decisions. The Senate may decline to confirm an ambassador, and Congress may limit or refuse to fund embassy construction, or take other actions, in the process making recognition “a hollow act.” Still, according to the Supreme Court, “none of these acts would alter the President’s recognition decision.”¹⁹⁹ The consequences of formal recognition are partly legal in nature: recognized governments may sue in U.S. courts and benefit from sovereign immunity as well as the act of state doctrine. The international consequences of U.S. recognition (or its absence) are also significant.

U.S. relations with Afghanistan before 2001 demonstrates the variety of ways in which the U.S. government may relate to another government. The United States closed its embassy in Kabul in January 1989, due to security concerns following the withdrawal of Soviet forces, which concluded in February 1989. Still, the State Department’s Office of the Legal Advisor wrote in its *Digest of United States Practice in International Law 1989-1990* that the United States

¹⁹⁶ “House Foreign Affairs Committee Holds Hearing on Afghanistan,” *CQ Congressional Transcripts*, September 13, 2021.

¹⁹⁷ Scott Anderson, “History and Recognition of the Taliban,” *Lawfare*, August 26, 2021.

¹⁹⁸ *Zivotofsky v. Kerry*, 576 U.S. ___ (2015).

¹⁹⁹ *Ibid.*

maintained diplomatic relations with Afghanistan. Moreover, it stated, “Before American personnel were evacuated, the U.S. Embassy did not conduct normal diplomatic relations with the current Kabul regime [the Soviet-backed Democratic Republic of Afghanistan, led by Mohammad Najibullah]. Our limited presence there did not imply acceptance of the regime as the lawful government in Afghanistan.”²⁰⁰

The Soviet-backed government survived until April 1992, when opposition *mujahideen* forces entered Kabul. After selecting Burhanuddin Rabbani as the nation’s president, those *mujahideen* forces soon started fighting each other in a devastating civil war that culminated in the Taliban’s takeover of Kabul in September 1996. Despite Rabbani’s relocation to the small part of northern Afghanistan under the control of the opposition Northern Alliance, Rabbani appointees were present in most world embassies, including Afghanistan’s embassy in Washington (reportedly leading to disputes between embassy employees there about whether to fly the flag of the Rabbani government or the Taliban).²⁰¹

The United States did not recognize the 1996-2001 Taliban government, maintaining that between 1996 and 2000, “there was no functioning central government” in Afghanistan.²⁰² A U.S. official said in 2000 that Afghanistan was not designated as a state sponsor of terror “because we don’t recognize the Taliban as the government of Afghanistan, nor does the U.N.”²⁰³ This lack of recognition did not preclude some limited official U.S.-Taliban contacts, including an April 1998 visit to Afghanistan by then-U.S. Ambassador to the U.N. Bill Richardson and Assistant Secretary of State Karl Inderfurth. In May 1997, the Taliban government was recognized by three countries: Pakistan, Saudi Arabia, and the United Arab Emirates.

Military action by the United States and international and Afghan partners after the September 11, 2001, terrorist attacks removed the Taliban from power, with many of their leaders killed, detained, or in hiding. U.N.-convened talks between a number of anti-Taliban factions in Germany led to the formation of an Interim Authority for Afghanistan, which the United States recognized as the government of Afghanistan when it assumed power on December 22, 2001.²⁰⁴ The United States had previously, on December 16, 2001, opened a Liaison Office in Kabul. A spokesperson said at the time, “The United States has continued to maintain diplomatic relations with the state of Afghanistan, even though we have not for some time recognized that the Taliban or anyone else is capable of speaking for Afghanistan internationally.”²⁰⁵

The U.S. embassy in Kabul was fully evacuated by the evening of August 15, 2021, hours after Taliban fighters entered the city. Some personnel were transferred to Doha, where an Afghanistan affairs mission was established. In the past, the United States has similarly relocated diplomats to outside of unstable countries (e.g., to Malta and Tunisia from Libya in 2014; to Saudi Arabia from Yemen in 2015; and to Colombia from Venezuela in 2019), sometimes for years at a time.²⁰⁶ U.S.

²⁰⁰ Available at <https://2009-2017.state.gov/documents/organization/139393.pdf>.

²⁰¹ Todd Beamon, “Flag switch sparks tension at Afghan embassy,” *Washington Post*, May 29, 1997; Eric Lekus, “The Afghan Ambiguity in D.C.,” *Baltimore Sun*, July 7, 1997.

²⁰² See Country Reports on Human Rights Practices 1996, 1997, 1998, 1999, 2000, U.S. Department of State.

²⁰³ “Secretary of State Madeleine K. Albright and Michael Sheehan, Counter-Terrorism Coordinator, On-the-Record Briefing on the 1999 Annual ‘Patterns of Global Terrorism’ Report,” U.S. Department of State, May 1, 2000.

²⁰⁴ *Digest of United States Practice in International Law, 2001*, Office of the Legal Advisor, U.S. Department of State, pp. 423-426.

²⁰⁵ *Ibid.*

²⁰⁶ Elizabeth Hagedorn, “After Afghanistan pullout, US pursues long-distance diplomacy from Qatar,” *Al-Monitor*, September 8, 2021.

officials met with a Taliban delegation led by acting foreign minister Muttaqi in Doha in October 2021 for talks a State Department official described as “candid and professional.”²⁰⁷

U.S. officials have said that U.S. recognition of the Taliban government is not under consideration in the short term; White House Press Secretary Jen Psaki, asked on September 7, 2021, about a timeline to recognize the Taliban, said, “there is no rush to recognition. It really is going to be dependent on what steps the Taliban takes.”²⁰⁸

No other government has, as of November 2021, extended formal recognition to the Taliban government. However, several embassies (including those of Russia, China, Iran, Qatar, Turkey, and the Central Asian republics) reportedly remain open in Kabul. Additionally, some senior regional officials (including Pakistan’s intelligence chief and the Qatari and Uzbek foreign ministers) have had formal meetings with high-ranking Taliban officials, as have the U.N. Secretary-General’s Special Representative for Afghanistan and the British Prime Minister’s Representative for the Afghan Transition. Taliban figures have reportedly taken up positions at Afghan diplomatic facilities in Pakistan, though Pakistan’s ambassador to Afghanistan said his government’s issuance of diplomatic visas to these individuals “does not mean recognition.”²⁰⁹

Many Members of Congress have expressed opposition to the possibility of U.S. recognition of the Taliban government. No Afghan alternative to the Taliban with requisite security capability in Afghanistan or political support appears to exist at present (see “Current and Potential Opposition,” above). Some in Congress have called on the Administration to withhold recognition from the Taliban in favor of a “government-in-exile” led by former First Vice President Saleh.²¹⁰ Some Members of Congress have also introduced legislation that seeks to constrain the ability of the executive branch to recognize or establish diplomatic ties with the Taliban government:

- H.Res. 604, introduced by Rep. Dan Crenshaw on August 24, 2021, would express the sense of the House that the United States should not extend diplomatic recognition and relations to the Taliban and should recognize Saleh as “Acting President.”
- S. 2745, introduced by Senator Marco Rubio on September 14, 2021, would prohibit the use of funds to implement or enforce any U.S. policy that extends diplomatic recognition to the Taliban government.
- H.R. 5272, introduced by Representative John Curtis on September 17, 2021, would, among other provisions, direct the Secretary of State to instruct the U.S. representatives of all international organizations to advocate that those organizations not recognize the Taliban as the government of Afghanistan.

Sanctions and Terrorist Designations

Since the late 1990s, the Taliban have been subject to a variety of U.S. sanctions. Some Members have introduced additional sanctions-related proposals, including measures to mandate the Taliban’s designation as a Foreign Terrorist Organization.

The United States first imposed sanctions on the Taliban in July 1999, when President Bill Clinton signed Executive Order (E.O.) 13129 that declared the Taliban’s harboring of Al Qaeda a

²⁰⁷ “Taliban, US conclude ‘candid, professional’ talks in Doha,” *Al Jazeera*, October 10, 2021.

²⁰⁸ “Press Gaggle by Press Secretary Jen Psaki En Route Queens, New York,” White House, September 7, 2021.

²⁰⁹ Tahir Khan, “Taliban Install Diplomats in Pakistan Embassy, Mission,” *Voice of America*, October 29, 2021.

²¹⁰ Najibullah Lalzoy, “Former Afghan officials announce government in exile,” *Khaama Press*, September 29, 2021.

national emergency.²¹¹ Under E.O. 13129, the Department of the Treasury's Office of Foreign Assets Control was authorized to block all property in the United States that the Taliban controlled or that supported the group, and to block all transactions that benefitted the Taliban (including exports to or imports from "the territory of Afghanistan controlled by the Taliban"). Presidents Clinton and George W. Bush extended the national emergency under E.O. 13129 for two year-long periods.

On September 23, 2001, in the wake of the September 11 attacks, President Bush issued E.O. 13224, blocking the U.S.-based property of and prohibiting transactions with persons who "support or otherwise associate with" terrorists, as designated by the President. That list of designated individuals is referred to as the Specially Designated Global Terrorist (SDGT) list, and originally comprised 27 individuals and entities (such as Al Qaeda and Osama Bin Laden). On July 2, 2002, with the Taliban no longer in power, President Bush issued E.O. 13268, terminating the national emergency declared by E.O. 13129 and adding the Taliban and then-leader Mullah Mohammad Omar to the list of entities designated as SDGTs under E.O. 13224. Both remain designated as SDGTs (Omar died in 2013; sanctions remain in place to cover any issues that arise regarding the distribution of or claim made to any remaining estate or assets still in the United States). E.O. 13886, issued by President Trump in September 2019, amended E.O. 13224 to authorize the Secretary of the Treasury to prohibit the U.S.-based accounts of foreign financial institutions that facilitate transactions for designated entities.

The SDGT list is often compared to the separate, and statutorily established, list of designated Foreign Terrorist Organizations (FTOs).²¹² Designation as an FTO makes it unlawful to provide "material support or resources" to the designated group (including activities conducted outside the United States) and prohibits a designated members from entering the United States. An FTO designation arguably has greater scope than SDGT designation, which blocks the group's U.S.-based property.²¹³ The State Department says FTO designation "stigmatizes and isolates" designated organizations, "heightens public awareness and knowledge" about them, and "signals to other governments" U.S. concerns.²¹⁴ FTO designations may be blocked or revoked by an Act of Congress.

The Taliban have not been designated as an FTO. A resolution that would have supported such a designation was introduced in the House in 2015 (H.Con.Res. 13) and not considered further. Some argued that the Taliban's designation as an FTO could forestall the possibility of a political settlement between the Taliban and the U.S.-backed Afghan government, a long-sought U.S. goal.²¹⁵ The Haqqani Network (a semi-autonomous component of the Taliban) was designated as an FTO in 2012, after Congress passed a law (P.L. 112-168) calling for FTO designation and

²¹¹ Cited statutes are the International Emergency Economic Powers Act (50 U.S.C. 1701 et seq.), the National Emergencies Act (50 U.S.C. 1601 et seq.), and Section 301 of Title 3, United States Code.

²¹² See "House Foreign Affairs Committee Holds Hearing on Afghanistan," *CQ Congressional Transcripts*, September 13, 2021.

²¹³ Some question the practical impact of FTO designation on groups, such as the Haqqani Network, whose members and assets are largely not in the United States. "Politics, Strategy and the Haqqani Network," *Small Wars Journal*, September 6, 2012. In its 2020 Terrorist Assets Report, the Treasury Department reported that, as of 2020, it had blocked \$3,857 in funds related to the Haqqani Network. *Terrorist Assets Report, Calendar Year 2020*, Office of Foreign Assets Control, U.S. Department of the Treasury, released September 8, 2021. For more on "material support," see CRS Report R41333, *Terrorist Material Support: An Overview of 18 U.S.C. §2339A and §2339B*.

²¹⁴ "Foreign Terrorist Organizations," U.S. Department of State, available at <https://www.state.gov/foreign-terrorist-organizations/>.

²¹⁵ Masood Farivar, "Why Isn't the Afghan Taliban on US List of Foreign Terror Groups?" *VOA*, February 20, 2017.

directing the Administration to submit a report on whether the group met the criteria for such designation.

With the Taliban back in power, some have advocated (including through the introduction of legislation, listed above) that the Administration designate the group as an FTO. In supporting this approach, they in some cases identify the prominence of the FTO-designated Haqqani Network within the Taliban and the Taliban's longstanding ties with Al Qaeda. Others have spoken against such designation, questioning its utility (given existing sanctions on the group). These observers also argue that it might unnecessarily complicate the delivery of humanitarian assistance, citing for comparison the complications that arose for delivering humanitarian assistance when the Trump Administration designated Yemen's Houthis as an FTO in January 2021.²¹⁶

In the wake of the Taliban's August 2021 takeover, some Members have introduced legislation related to sanctions on the Taliban, including via FTO designation:

- On August 31, 2021, Representative Mike Gallagher introduced H.R. 5127, which would, among other provisions, prohibit the use of funds for any activity that would support the removal of bilateral or multilateral sanctions on the Taliban.
- On September 10, 2021, Representative Scott Perry introduced H.R. 5236, which would prohibit the removal of any existing sanctions on the Taliban absent legislation specifically providing for such removal.
- On September 14, 2021, Senator Lindsay Graham and Representative Michael Waltz introduced S.Res. 358 and H.Res. 645, respectively, which would express the sense of the Senate and House, respectively, that the Secretary of State should designate the Taliban as an FTO and their takeover as a coup d'état.²¹⁷
- On September 14, 2021, Senator Marco Rubio introduced S. 2745, which would direct the Secretary of State to designate the Taliban as an FTO. It would also direct the President to impose certain sanctions on foreign persons who provide support to or are involved in transactions with the Taliban.
- On September 21, 2021, Senator Tom Cotton introduced S. 2770, which would direct the Secretary of State to designate the Taliban as an FTO.
- On September 27, 2021, Senator James Risch introduced S. 2863, which would direct the President to impose sanctions on Taliban members and others who support terrorist groups, engage in human rights abuses, and play a role in international narcotics trafficking in Afghanistan. The measure would also direct the President to impose those same sanctions on any foreign person who the President determines provides material support to the Taliban.

Independent of congressional action, the President could choose to declare a national emergency with respect to conditions in Afghanistan and propose possible sanctions pursuant to IEEPA with regard to criteria of the Administration's choosing. In other cases, the executive branch has done so in order to exert potential U.S. influence over political transitions and assert U.S. priorities with regard to governance, conflict, human rights, and outside interference.

²¹⁶ See CRS Insight IN11585, *Yemen: Recent Terrorism Designations*, coordinated by Jeremy M. Sharp.

²¹⁷ For more, see CRS In Focus IF11267, *Coup-Related Restrictions in U.S. Foreign Aid Appropriations*.

Humanitarian Concerns

Congress appears to possess consensus on maintaining terrorism-related sanctions on the Taliban to prevent the group's access to financial resources while allowing for the provision of humanitarian assistance in Afghanistan. Some Members of Congress have expressed concern about the potential impact of sanctions on the Afghan people in light of the overlapping and growing economic, financial, and humanitarian crises in the country.

Prior to the Taliban's August 2021 takeover, a severe humanitarian crisis already existed in Afghanistan, due primarily to conflict, drought, and the Coronavirus Disease 2019 (COVID-19) pandemic. Indicators suggest that conditions continue to worsen: the World Food Programme reported in early September 2021 that the proportion of Afghans reporting insufficient food consumption increased from 80% to 93% after the Taliban's takeover.²¹⁸ U.N. Children's Fund (UNICEF) estimated that "at least 1 million" Afghan children are "at risk of dying due to severe acute malnutrition without immediate treatment."²¹⁹ Looking ahead, the U.N. Development Programme (UNDP) warned in September 2021 that, under various scenarios, real gross domestic product (GDP) could decline by as much as 13% by June 2022, leading to "near-universal poverty" (97% of Afghanistan's population).²²⁰

It remains unclear to what extent, if at all, U.S. sanctions are affecting humanitarian conditions in Afghanistan. Some nongovernmental organizations (NGOs) and other entities delivering humanitarian assistance in a Taliban-governed Afghanistan may curtail or suspend their activities in order to avoid civil and criminal penalties for sanctions violations, reputational risks, and other potential hazards.²²¹ Since the Taliban's takeover, the Department of the Treasury has issued several licenses outlining the U.S. position and stating that U.S. sanctions do not prohibit the provision of humanitarian assistance to Afghanistan:

- The Treasury Department reportedly issued a specific license (specific licenses are generally not made public) on August 25, 2021, authorizing the U.S. government and its implementing partners to facilitate targeted humanitarian assistance in Afghanistan.²²²
- On September 24, 2021, Treasury issued two General Licenses:
 - General License 14, to authorize otherwise sanction-able transactions with the Taliban or Haqqani Network by the United States, U.N. agencies and other multilateral institutions, and NGOs to provide humanitarian assistance and "other activities that support basic human needs in Afghanistan," except for financial transfers.²²³

²¹⁸ "Afghanistan Food Security Update," World Food Programme, September 10, 2021.

²¹⁹ "Half of Afghanistan's children under five expected to suffer from acute malnutrition as hunger takes root for millions," UNICEF Afghanistan, October 5, 2021.

²²⁰ "Economic Instability and Uncertainty in Afghanistan after August 15: A Rapid Appraisal," UNDP Afghanistan, September 9, 2021.

²²¹ Kelly Moss and Jacob Kurtzer, "U.S. Sanctions Squeeze Humanitarian Assistance in Afghanistan," CSIS, September 29, 2021.

²²² Daphne Psalidakis, "EXCLUSIVE: U.S. Treasury issued new license to ease flow of aid in Afghanistan," *Reuters*, August 31, 2021.

²²³ Available at https://home.treasury.gov/system/files/126/ct_gl14.pdf.

- General License 15, to authorize all otherwise sanction-able transactions with the Taliban or Haqqani Network necessary for the export of agricultural commodities (including food) and medicine to Afghanistan.²²⁴

It was reported in October 2021 that the UNDP would assume responsibility for direct payments to medical workers in Afghanistan (a program formerly funded by the World Bank; see more below), a development “facilitated” by the licenses above.²²⁵ Treasury reportedly also informed financial institutions that they may process remittances (which Western Union and other firms had suspended after the Taliban takeover), a key source of income for many Afghans.²²⁶

Even with the licenses and other Treasury actions above, the sometimes amorphous nature of the Taliban (which is more of a movement with which individuals associate to varying degrees than a formal organization), and the historically unprecedented situation of a U.S. SDGT-designated entity taking effective control of a country, make the path forward unclear.

At an October 5, 2021, Senate hearing, one expert recommended that the Administration provide a more explicit explanation of how it views the application of sanctions on the Taliban.²²⁷ Further, he outlined three potential options: (1) applying only to the explicitly sanctioned entities, rather than the government or the state (comparable to the U.S. sanctions regime imposed on entities and individuals in Burma); (2) applying to the de facto government, but not the state (comparable to Venezuela); or (3) applying to both the government and the state (comparable to Iran). The first two options might provide some flexibility for the U.S. government in determining which transactions are sanctionable. Some mechanisms to facilitate humanitarian trade with Iran (including the Swiss Humanitarian Trade Arrangement, founded in February 2020) could serve as models for the delivery of humanitarian assistance to Afghanistan, though they have had relatively little affect.

Possible Purposes of Sanctions

The debate over potential FTO designation and other possible measures raises questions about what U.S. sanctions on the Taliban might be intended to achieve. The United States may seek to affect the perception of the Taliban within Afghanistan, isolate the Taliban internationally, or spur changes in Taliban governance. If the United States seeks to use sanctions to change Taliban behavior or compel the group to make policy changes (such as in how it treats women’s rights or relates to terrorist groups), the Taliban have given few signs that they are susceptible to such pressure.

The Taliban may be willing to tolerate significant levels of sanctions-related economic distress in exchange for an unfettered approach to governance. Many countries, including those like Russia with which the Taliban have developed more regular ties, have expressed a desire for the Taliban to form an “inclusive” government. The government announced by the Taliban in September 2021, composed almost entirely of male Pashtuns who are longtime Taliban loyalists, indicates that the advantages of maintaining internal cohesion for the Taliban may outweigh the benefits of satisfying appeals from the international community. Acting Foreign Minister Amir Khan

²²⁴ Available at https://home.treasury.gov/system/files/126/ct_gl15.pdf.

²²⁵ Karen DeYoung, “U.N. agency to pay salaries of Afghan health-care workers to help stave off humanitarian crisis,” *Washington Post*, October 6, 2021.

²²⁶ Andrea Shalal, “U.S. allows personal remittances to flow to Afghanistan,” *Reuters*, September 2, 2021.

²²⁷ “Senate Banking, Housing and Urban Affairs Committee Holds Hearing on Afghanistan,” *CQ Congressional Transcripts*, October 5, 2021.

Muttaqi said in a September 2021 press conference, “We want to have good relations with the world’s countries, but want them to not pressure Afghanistan, because pressure does not work.”²²⁸

The United States may seek to use sanctions to undermine the Taliban’s hold on power. The group has never appeared to have significant nationwide popular support, and sporadic protests against Taliban rule have occurred since their August 2021 return to power. However, no nationally organized opposition exists at present, with all former Afghan leaders having fled the country, been sidelined by the Taliban, or expressed support for the group. Sanctions-related economic distress could inspire popular support for potential anti-Taliban alternatives, but could also reinforce Taliban appeals for popular support as the group portrays itself as having overcome foreign interference to reestablish Afghanistan’s sovereignty and independence.²²⁹

The United States may seek to use sanctions to isolate the Taliban internationally (for whatever reason), though that effort could be constrained by Taliban efforts to establish economic and other ties with other states. While no foreign countries have recognized the Taliban’s government, the level of Taliban engagement with the international community far exceeds that of the 1990s. Regional trade appears reduced but has continued, with some Afghan businesspeople reportedly welcoming what they characterize as the Taliban’s less corrupt approach to administration.²³⁰ At the same time, sanctions could exacerbate the Taliban’s governance challenges, given the group’s lack of experience and capacity.²³¹ Some may also support sanctions as an end in itself, as a tool to punish a former military adversary and a governing entity deemed objectionable.²³²

Foreign Assistance and Security Cooperation

Non-humanitarian foreign assistance was a significant part of prior U.S. efforts to stabilize Afghanistan and support its former government. According to SIGAR, as of June 30, 2021, Congress appropriated nearly \$125 billion for reconstruction and related activities in Afghanistan (not including humanitarian assistance or agency operations) since FY2002. Of this \$125 billion, nearly \$89 billion was for security and \$36 billion was for governance and development. The Taliban’s August 2021 takeover raises significant concerns about U.S. assistance going forward, both for Afghanistan and more broadly.

Since the Taliban’s takeover, the group’s leaders have called for greater international assistance as the country faces looming and intersecting financial, economic, and humanitarian crises.²³³ U.S. officials maintain, as a State Department spokesperson said on September 24, 2021, that “the Taliban will need and in fact want international assistance.” However, in a September 2021 Senate Foreign Relations Committee hearing, Secretary Blinken indicated potential limits to the kinds of aid the Taliban accepts or facilitates: “while the Taliban seeks and probably will support and protect basic humanitarian assistance...it may be a different story when it comes to things that

²²⁸ Avik Roy, “Will coordinate with countries pledging humanitarian aid to Afghanistan: Taliban,” *Hindustan Times*, September 14, 2021.

²²⁹ “Taliban declare Afghanistan ‘free, sovereign’ nation, vow ‘good relations’ with rest of world,” *Arab News*, August 31, 2021.

²³⁰ Secunder Kermani, “Afghanistan: Life under Taliban rule one month on,” *BBC*, September 15, 2021.

²³¹ “Afghan merchants fear for future as Taliban take-over raises costs,” *France 24*, September 21, 2021.

²³² Kim Richard Nossal, “International Sanctions as International Punishment,” *International Organization*, Vol. 43, No. 2 (Spring 1989), pp. 301-322.

²³³ “Taliban call for international aid as WHO chief visits Kabul,” *Express Tribune*, September 21, 2021.

are directed specifically at women and girls.”²³⁴ In some areas, such as economic development and education, U.S. interests may intersect with the Taliban’s, allowing for some limited cooperation. It is unlikely that large-scale U.S. foreign assistance could resume in the continued absence of U.S. diplomatic personnel, given statutorily mandated oversight requirements.²³⁵

Secretary Blinken also said “we should be looking at and maybe building upon previous verification and distribution models and mechanisms in other countries, including those developed by the United Nations, where assistance can successfully incentivize positive actions by the government.”²³⁶ Congress might also consider development assistance as a means of influencing how the Taliban govern; however, it remains unclear whether U.S. or other foreign assistance represents a sufficient incentive for the Taliban to moderate its policies or otherwise compromise on key issues. The limits of the international community’s leverage appear reflected in the Taliban’s establishment of a non-inclusive government.

Questions of U.S. aid to the Taliban also relate to the contentious question of international recognition of the Taliban as Afghanistan’s government, which U.S. officials have said will depend on the Taliban’s actions, including how it treats Afghan women and girls. Lack of U.S. recognition may constrain or complicate the delivery of aid, but would not preclude it. Shortly after the Taliban takeover, National Security Advisor Jake Sullivan said, “there are a range of different diplomatic relationships the United States has with countries around the world, including some in very difficult or nonexistent relationships with governments where we still provide forms of aid to people.”²³⁷ Some Members of Congress have introduced legislation that would prohibit or condition all U.S. assistance (including humanitarian assistance) that would benefit the Taliban:

- On August 27, 2021, Representative Scott Perry introduced H.R. 5121, which would terminate Afghanistan’s designation as a Major Non-NATO Ally.
- On August 31, 2021, Representative Mike Gallagher introduced H.R. 5127, which would, among other provisions, prohibit the use of funds for any activity that would support the Taliban, including payments to the Taliban (either directly or through third parties) and the removal of bilateral or multilateral sanctions on the Taliban.
- On September 3, 2021, Representative Carlos Gimenez introduced H.R. 5164, which would prohibit the provision of U.S. funds to the Taliban or to other persons who might make such funds available to benefit the Taliban.
- On September 10, 2021, Representative Scott Perry introduced H.R. 5236, which would prohibit the use of U.S. funds to support the Taliban, including financial, humanitarian, or materiel assistance.
- On September 27, 2021, Senator James Risch introduced S. 2863, which would suspend U.S. assistance to governments or organizations assessed by the

²³⁴ “Senate Foreign Relations Committee Holds Hearing on Afghanistan,” *CQ Congressional Transcripts*, September 14, 2021.

²³⁵ Section 7044(a)(1)(F) of Division K of P.L. 117-260.

²³⁶ “Secretary Antony J. Blinken Opening Remarks at Ministerial on Afghanistan,” U.S. Department of State, September 8, 2021.

²³⁷ “Press Briefing by Press Secretary Jen Psaki and National Security Advisor Jake Sullivan,” White House, August 17, 2021.

Secretary of State to provide material support to the Taliban (with a national security waiver and humanitarian exceptions).

Administration actions (possibly with congressional input) may also place limits on U.S. foreign assistance. During the Taliban's 1990s rule, U.S. aid to Afghanistan was restricted by successive presidential determinations under Section 490 of the Foreign Assistance Act of 1961, as amended, that Afghanistan was a major drug producing and/or major drug transit country unable to receive most forms of U.S. bilateral assistance. Since 2001, successive Administrations have continued to designate Afghanistan as a major drug producing and/or major drug transit country but have not subjected it to aid limitations.²³⁸ The Taliban successfully banned opium production for a brief period of their 1996-2001 rule, but profited from narcotics production and trafficking during their insurgency, leading to questions about how they might approach the issue after their 2021 takeover.

Security assistance may also be an element of the U.S. policy response to the Taliban government. Some Members have called for U.S. support to anti-Taliban opposition led by Ahmad Massoud, though those calls largely predate the reported Taliban capture of the opposition stronghold of Panjshir. One Member reportedly said in August 2021 that "we're going to take a play out of Charlie Wilson's playbook," referring to the former Congressman known for his role in securing material support for anti-Soviet Afghan *mujahideen* in the 1980s.²³⁹ The United States might also consider security assistance to the country's neighbors as they confront the impacts of the Taliban's takeover on humanitarian conditions and regional terrorist groups. Two of Afghanistan's six neighbors are not U.S. partners (Iran and China), and the United States has had varying degrees of cooperation with the other four (Pakistan, Uzbekistan, Tajikistan, and Turkmenistan), including on border security issues.

International Financial Institutions

International financial institutions (IFIs) provided or facilitated billions of dollars in assistance to Afghanistan over the past twenty years. Their decision to block the country's access to funds after the Taliban takeover, due to lack of clarity among the international community over recognizing a Taliban government in Afghanistan, creates new complications. The United States plays a leadership role in IFI decisions, giving Congress potential influence on related U.S. approaches.

International Monetary Fund

On August 2, 2021, the International Monetary Fund (IMF) approved an allocation of \$650 billion in "special drawing rights" (SDRs), its fourth and largest ever such allocation, to supplement global reserves during the global pandemic. SDRs are international reserve assets that can be converted into "hard" currency (such as dollars and euros that are widely used in international transactions) through trades with other IMF members. SDRs are allocated to IMF members in proportion to their weight in the global economy, and Afghanistan's share is approximately \$440 million. The new SDRs were to be made available to all IMF member countries on August 23, and many policymakers expressed concern that the Taliban might gain access to these new funds.²⁴⁰ The United States reportedly negotiated to pause the SDR

²³⁸ For more, see CRS Report R46695, *The U.S. "Majors List" of Illicit Drug-Producing and Drug-Transit Countries*, by Liana W. Rosen.

²³⁹ Alexander Ward, "Conservatives are backing Afghanistan's resistance movement," *Politico*, August 27, 2021.

²⁴⁰ "IMF Funding for the Taliban?" (editorial), *Wall Street Journal*, August 25, 2021.

allocation.²⁴¹ On August 17, 2021, Representative French Hill and 17 other lawmakers wrote to Treasury Secretary Janet Yellen urging the United States to intervene and help prevent the Taliban from accessing IMF resources.²⁴²

Days after the Taliban takeover, on August 18, 2021, an IMF spokesperson said,

As is always the case, the IMF is guided by the views of the international community. There is currently a lack of clarity within the international community regarding recognition of a government in Afghanistan, as a consequence of which the country cannot access the Special Drawing Rights (SDRs) or other IMF resources.

That spokesperson added on September 16, 2021, “our engagement with Afghanistan has been suspended until there is clarity within the international community on the recognition of the government” but that “we stand ready to work with the international community to advocate for urgent actions to stall a looming humanitarian crisis.”²⁴³ As of November 2021, the Taliban have not gained access to the SDRs.

World Bank and Other Multilateral Development Banks

Afghanistan has received significant support from multilateral development banks, including the World Bank (\$5.3 billion from 2002-February 2021) and the Asian Development Bank (ADB) (\$6.4 billion from 2002-June 2021). Both institutions’ funds have supported grants and loans to projects in infrastructure, agriculture, health, and other sectors. The World Bank had \$1.2 billion in active projects in Afghanistan as of February 2021.

On August 25, 2021, a World Bank spokesperson reportedly said “We have paused disbursements in our operations in Afghanistan and we are closely monitoring and assessing the situation in line with our internal policies and procedures,” citing concerns about “the country’s development prospects, especially for women.”²⁴⁴ World Bank staff based in Kabul had days earlier reportedly been evacuated to Pakistan.²⁴⁵ In a factsheet published in September 2021, the ADB said it “will continue to assist Afghanistan with COVID-19 pandemic recovery” as well as the agriculture, energy, natural resources, and other sectors.

On September 23, 2021, China’s Foreign Minister Wang Yi called for the IMF and World Bank to release Afghan government accounts “as soon as possible,” alongside criticism of other sanctions on Afghanistan and the U.S. freezing of DAB assets (see below). In October 2021, the administration of direct payments to basic health providers in Afghanistan, a program formerly funded by the World Bank, was reported to be taken over by the United Nations Development Programme (UNDP) with funding from the Global Fund, an international health organization.²⁴⁶ Those funds (which amount to \$15 million for October 2021) are to be deposited in a UNDP account in an Afghan commercial bank, as permitted by licenses issued by the U.S. Treasury in September 2021, after which UNDP will distribute the funds to NGO implementers. Without making reference to this or other specific arrangements, U.N. Secretary-General Antonio Guterres

²⁴¹ David Lawder, “IMF blocks Afghanistan’s access to SDR reserves over lack of clarity on government,” *Reuters*, August 18, 2021.

²⁴² The letter is available at <https://hill.house.gov/uploadedfiles/20210817lirtosecyellenresdrstoafghanistan.pdf>.

²⁴³ “Transcript of IMF Press Briefing,” IMF, September 16, 2021.

²⁴⁴ “Afghanistan: World Bank halts aid after Taliban takeover,” *BBC*, August 25, 2021.

²⁴⁵ “World Bank’s Kabul-based staff evacuated to Pakistan- internal memo,” *Reuters*, August 20, 2021.

²⁴⁶ Karen DeYoung, “U.N. agency to pay salaries of Afghan health-care workers to help stave off humanitarian crisis,” *Washington Post*, October 6, 2021.

said on October 11, 2021, “We must seek ways to create the conditions that would allow Afghan professionals and civil servants to continue working to serve the Afghan population,” and further called on the international community to “take action and inject liquidity into the Afghan economy to avoid collapse.”²⁴⁷

U.S. Policy and Congressional Role

As the largest shareholder in both the IMF (16.5% voting share) and the World Bank (16% voting share), the United States has a role in their decisionmaking. Within the Executive Branch, the Treasury Department is the lead agency on the IFIs. Congress plays a role in shaping U.S. policy at the IFIs. Congress authorizes and appropriates U.S. financial contributions to the institutions. It also passes legislation directing the U.S. representatives at the institutions to use its “voice and vote” to advocate for specific policies, including prohibiting U.S. support for loans to certain countries or under certain conditions.²⁴⁸

Some Members have, since the Taliban’s takeover, introduced measures that would direct U.S. actions at the IMF, including:

- H.R. 5055, introduced by Representative Andy Biggs on August 20, 2021, would require the Secretary of the Treasury to oppose the IMF’s recognition of the Taliban as Afghanistan’s government, subject to a presidential waiver certifying Taliban actions to uphold women’s rights and not support international terrorist groups.
- H.R. 5316, introduced by Representative Gregory Steube on September 21, 2021, would prevent allocations of SDRs at the IMF for countries that perpetrate genocide or are state sponsors of terrorism.

No similar measures related to other IFIs have been introduced.

U.S.-based Central Bank Reserves

When Taliban opposition forces entered Kabul in November 2001, the Afghan central bank had around \$90,000 in foreign exchange reserves; Taliban fighters reportedly took the rest (over \$5 million) as they fled the city.²⁴⁹ In January 2002, the United Nations removed the central bank from its list of sanctioned authorities, and the U.S. Secretary of the Treasury authorized the Federal Reserve to unblock over \$200 million in central bank assets frozen in 1999 under E.O. 13129.²⁵⁰ Over the next 18 years, the bank (Da Afghanistan Bank, or DAB) built up over \$10 billion in assets as of June 21, 2021, the date of the latest DAB monthly statement.²⁵¹

As of June 2021, these assets included \$1.3 billion in gold held at the Federal Reserve Bank of New York; \$6.2 billion in investments, including U.S. Treasury bills at the Federal Reserve Bank of New York; and funds managed by the International Reconstruction and Development Bank, a

²⁴⁷ “Opening remarks to the press on Afghanistan,” United Nations Secretary-General, October 11, 2021.

²⁴⁸ See CRS Report R41170, *Multilateral Development Banks: Overview and Issues for Congress*, by Rebecca M. Nelson and CRS Report R42019, *The International Monetary Fund*, by Martin A. Weiss.

²⁴⁹ Andrew Higgins, “Afghanistan’s Looted Central Bank Offers Scant Reserves for Rebuilding,” *Wall Street Journal*, December 4, 2001.

²⁵⁰ “Treasury signs license unblocking frozen Afghan assets,” U.S. Department of the Treasury, January 24, 2002.

²⁵¹ The value of these assets inside Afghanistan is dependent on the exchange rate of Afghanistan’s currency, the afghani, and other factors.

branch of the World Bank. DAB also reported \$1.9 billion in assets deposited at other foreign banks. The bank also reported a number of assets within Afghanistan, including approximately \$144 million in gold and silver held at the Presidential Palace in Kabul and nearly \$321 million in foreign currency cash reserves held at the head office and bank branches throughout the country.²⁵²

The Taliban's August 2021 takeover led to fears that the group would have unfettered access to the entirety of the central bank's \$10 billion in assets. The Taliban reportedly visited the central bank and asked to inspect its reserves, only to be told that most were located in New York.²⁵³ About 5% of central bank assets were physically located in Afghanistan at the time of the Taliban's takeover.

On August 15, 2021, the day the Taliban entered Kabul, the Treasury Department blocked DAB assets held in U.S. accounts. Administration officials have not stated the process or authorities under which the assets have been blocked, but one former official has speculated that the Taliban's continued designation as an SDGT under E.O. 13224 provided the authority.²⁵⁴

The Taliban appear to view the unblocking of DAB assets as a critical issue. The Taliban acting foreign minister reportedly raised it in October 2021 meetings with U.S. officials in Doha, and Taliban spokesmen amplified September 2021 demonstrations in Kabul over the U.S. hold on Afghan reserves.²⁵⁵ Some Afghans not aligned with the Taliban appear to agree on the issue's urgency. One Afghan central bank board member (and appointee of former president Ghani) called in September 2021 for the international community to "allow Afghanistan to gain limited and monitored access to its reserves" to prevent "an economic collapse."²⁵⁶ One former U.S. official has echoed support for this approach, suggesting that DAB funds abroad could be used to finance approved bilateral trade. He asserted in October 2021 testimony before the Senate Banking Committee that while "there [will] be some seepage to the Taliban," material goods are less fungible than currency, offering fewer chances for assistance to boost the Taliban.²⁵⁷

On September 10, 2021, Representative Madison Cawthorn introduced H.Res. 627, which would express the sense of the House of Representatives that the Biden Administration should continue to hold all Afghan government assets held in U.S. financial institutions. Congress could also direct the Administration to continue to block those assets via legislation, though no such legislation has been introduced as of November 2021. The Biden Administration appears unlikely, in the short term, to unblock them. In October 2021 testimony, Deputy Treasury Secretary Wally Adeyemo said, "I see...no situation in which we would allow the Taliban to have access to the reserves that belong to the Afghan people."²⁵⁸

²⁵² Da Afghanistan Bank, Statement of Financial Position as at 31 Jawza 1400 (21 Jun 2021), available at <https://dab.gov.af/sites/default/files/2021-08/Monthly%20Financial%20statement%20%20for%20the%20month%20of%20Jawza%20%201400%20%28English%29%20%20.pdf>.

²⁵³ Joe Boone, "How exile changed the Taliban," *Financial Times*, August 25, 2021.

²⁵⁴ Jeff Stein, "Biden Administration freezes billions of dollars in Afghan reserves, depriving Taliban of cash," *Washington Post*, August 17, 2021.

²⁵⁵ "Hundreds Protest in Kabul to Demand Release of Afghan Foreign Reserves," *Reuters*, September 24, 2021.

²⁵⁶ Josh Smith, "Afghanistan central bank board member urges Biden, IMF to release funds," *Reuters*, September 1, 2021.

²⁵⁷ "Senate Banking, Housing and Urban Affairs Committee Holds Hearing on Afghanistan," *CQ Congressional Transcripts*, October 5, 2021.

²⁵⁸ "Senate Banking, Housing and Urban Affairs Committee Holds Hearing on International Sanctions Policy," *CQ*

Outlook for Policymakers

The United States' relations with the Taliban have been complicated and often contentious. The United States refused to recognize the group's rule in the 1990s, and led a military effort to depose it in 2001. Given the history of the Taliban, and the legacy of adversarial U.S.-Taliban relations, the prospect of working with the group is objectionable to many Americans. Some Members have referred to U.S. citizens and others who remain in Afghanistan but seek to leave as "behind enemy lines."²⁵⁹ Moreover, the Taliban's values and policies are at odds with or actively undermine several U.S. interests. A U.S. policy approach that rejects the group and actively seeks to weaken it may have broad support.

Such an approach could entail a lack of formal U.S. recognition of the Taliban government and penalties for states that do recognize the Taliban; material or other support for Taliban adversaries (inside and outside of Afghanistan); broader and stricter sanctions on the Taliban, its members, and those who are assessed to provide support to it; U.S. action to prevent the release of IFI assets to Afghanistan; and continued U.S. blocking of Afghan central bank reserves. Pursued separately or in combination, these pressures would be intended to weaken or even depose the Taliban, either directly, by empowering its opponents, or indirectly, by creating the kinds of conditions that might spur a critical mass of Afghans to oppose the group's rule. Conversely, perceptions that the United States is trying to influence outcomes in Afghanistan, or that its actions lead to negative outcomes for Afghans, could have the opposite effect. U.S. cooperation with or support for anti-Taliban entities in Afghanistan could sap the group's strength, but could also have negative repercussions in other areas, particularly if those entities act contrary to U.S. interests.

Much depends on the approach of other countries. If other countries, such as Pakistan, Russia, or China, or U.S. partners, such as Qatar, move toward greater acceptance of the Taliban, this could isolate the United States, weakening its leverage and giving the Taliban greater opportunities to evade or counter U.S. pressure. Most immediately, a more punitive U.S. approach could exacerbate already dire humanitarian conditions in Afghanistan, with uncertain implications for Taliban rule and regional dynamics.

Alternatively, the United States could take an approach more accepting of the Taliban's position. Tacit or explicit dealings between the United States and the Taliban could arguably represent a continuation of official U.S. engagement with the group that began in 2018. Some may see the Taliban's takeover as a *fait accompli* with which U.S. policymakers should work, however regrettable or distasteful it might be, to further U.S. interests.

Such an approach could entail the establishment of diplomatic relations with the Taliban government (including the exchange of ambassadors); relaxing U.S. sanctions on the group; delivering and facilitating humanitarian and other assistance; working to boost Afghanistan's role in regional and global trade; accepting or facilitating Afghanistan's access to IFI assets; and unblocking Afghan central government assets for use by the Taliban government. Such steps could decrease the Taliban's incentives to establish closer ties with China and others and perhaps increase the United States' influence with the Taliban. It is not clear, however, to what extent, if at all, the Taliban would change their policies on critical issues (such as women's rights or counterterrorism) in exchange for or in response to U.S. recognition or assistance (however offered) or that Chinese or other foreign sources of influence would be affected. If the Taliban do not make compromises on key issues, U.S. assistance to the Taliban could undermine U.S.

Congressional Transcripts, October 19, 2021.

²⁵⁹ See "House Foreign Affairs Committee Holds Hearing on Afghanistan," *CQ Congressional Transcripts*, September 13, 2021.

interests by strengthening the group's position. Acceptance of a Taliban government that acts to secure some U.S. national security interests (such as combatting ISKP) while not governing democratically or protecting human rights could also pose a difficult, if familiar, challenge for U.S. policymakers.

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