

Senate Committee on Banking, Housing, and Urban Affairs

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# Afghanistan's Future

## Assessing the National Security, Humanitarian and Economic Implications of the Taliban Takeover

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Chairman Brown, Ranking Member Toomey, and other members of the committee, thank you for inviting me to testify today. The Taliban's victory over the Afghan government will lead to additional national security and humanitarian challenges for years to come. There are no easy answers to these challenges, but I hope to provide some clarity on related issues in my testimony.

The resurrection of the Taliban's Islamic Emirate, which was deposed during the U.S.-led invasion in late 2001, is a boon for the global jihadist movement. The Islamic State, which retains a network inside Afghanistan, rejects the Islamic Emirate's legitimacy. But al-Qaeda's regional branches throughout Africa and the Middle East see it as a divine sign that they can also defeat local governments and build their own jihadist emirates. Therefore, the Islamic Emirate of Afghanistan's interactions with other nations and international institutions will continue to serve as a model for jihadists around the globe.

We should be clear about the nature of the Taliban's Islamic Emirate. It is an authoritarian regime that will impose its draconian laws on the Afghan population. The Taliban and al-Qaeda fought for two decades for this very purpose — to rule according to their version of sharia. This is a foundational part of the Taliban's and al-Qaeda's belief system. It is not something they are willing to compromise on. Both the Taliban and al-Qaeda refer to the Islamic Emirate's top leader, Haibatullah Akhundzada, as the "Emir of the Faithful," an honorific usually reserved for a Muslim caliph. Ayman al-Zawahiri, who leads al-Qaeda's global network, has sworn a blood oath to Akhundzada on the premise that he is the only religiously legitimate ruler on the planet.<sup>1</sup> In other words, the Taliban's regime is no ordinary nation-state. Zawahiri himself has described the Taliban's "blessed emirate" as the "core" or "nucleus" of the jihadists' effort "to reestablish their caliphate according to the Prophetic methodology."<sup>2</sup>

Some hope to be able to influence the Taliban's behavior, as if socio-economic concerns will trump their deeply held religious beliefs. This is a dubious assumption. The Taliban may be willing to make marginal compromises, but it has never deviated from its core agenda. There is no reason to think the group ever will. This hard truth must be remembered as the world tries to use various carrots to convince the Taliban to moderate its behavior toward women, religious and ethnic minorities, and other Afghans who do not share its religious convictions. The jihadists know that the Islamic Emirate of Afghanistan must provide for the people if it is to be successful and stable. But that does not mean they are willing to adopt Western-style norms, or anything remotely resembling those norms, to improve their economic conditions. The regimes in Iran and North Korea have repeatedly demonstrated that the lure of economic aid is not enough to make them renounce their core tenets. The Taliban's Islamic Emirate of Afghanistan is not all that different in this regard.

Below, I make several points about the Taliban's Islamic Emirate, its unbroken relationship with al-Qaeda, and related issues. These and other facts must be weighed when considering the viability and means of providing humanitarian assistance to the Afghan people. I then provide a closer look at the so-called Haqqani Network, which is closely allied with al-Qaeda and an

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<sup>1</sup> Thomas Joscelyn, "Zawahiri swears allegiance to the Taliban's new leader," *FDD's Long War Journal*, June 11, 2016. (<https://www.longwarjournal.org/archives/2016/06/ayman-al-zawahiri-swears-allegiance-to-the-talibans-new-leader.php>)

<sup>2</sup> Ayman al-Zawahiri, "The Battle of Awareness and Will – The Solid Structure," *As Sahab*, August 23, 2018.

integral part of the Taliban. The relationships described in my testimony greatly complicate any effort to help the Afghan people, who are in desperate need of relief after more than four decades of war.

### **The Taliban is al-Qaeda's oldest and closest ally.**

The relationship between the Taliban and al-Qaeda remains intact despite America's 20 years of war and more than a decade of on-again, off-again diplomacy. Senior American diplomatic and military officials have confirmed that the Taliban has not severed its relationship with al-Qaeda. For example, General Mark Milley, the chairman of the Joint Chiefs of Staff, recently testified that "the Taliban has never renounced" al-Qaeda "or broke its affiliation with them."<sup>3</sup> There is no reason to think that the prospect of financial assistance will convince the Taliban to do so now. Indeed, the close ties between the two have been grossly underestimated.

My colleague Bill Roggio and I closely tracked the insurgency in Afghanistan at *FDD's Long War Journal*. There is overwhelming evidence showing that al-Qaeda played a much larger role in the Taliban's victory than is widely assumed. Al-Qaeda's men are marbled throughout the Taliban. Al-Qaeda's ranks include Afghan, Arab, Central Asian, Pakistani, Uighur, and other foreign fighters who work for a constellation of groups under the Taliban's banner. They all fought to resurrect the Islamic Emirate of Afghanistan, meaning it isn't just the Taliban's regime, but al-Qaeda's as well. Therefore, it is no surprise that al-Qaeda's senior leadership has described the defeat of the U.S.-backed government as a "historic victory."<sup>4</sup>

Some have worried that al-Qaeda will return to Afghanistan, or be reconstituted there, after the Western withdrawal. But this misunderstands al-Qaeda's role in the war. It is true that some senior al-Qaeda figures, and perhaps many fighters, will now make their way back to Afghanistan. However, as we regularly documented at *FDD's Long War Journal*, al-Qaeda maintained a footprint across Afghanistan throughout the war. Other sources have recently recognized al-Qaeda's current network inside the country as well. For example, a team of experts working for the UN Security Council reported earlier this year that al-Qaeda has an active presence in at least 15 of Afghanistan's 34 provinces.<sup>5</sup> This assessment is broadly consistent with al-Qaeda's own reporting, via its Arabic newsletter *Thabat*, as well as with analyses by other sources.<sup>6</sup> The U.S. Treasury Department warned in January that al-Qaeda has been "gaining strength in Afghanistan while continuing to operate with the Taliban under the Taliban's

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<sup>3</sup> General Mark A. Milley, "Department of Defense Afghanistan Hearing," *Testimony Before the Senate Armed Services Committee*, September 28, 2021. (<https://www.armed-services.senate.gov/imo/media/doc/Printed%2028%20Sep%20SASC%20CJCS%20Written%20Statement.pdf>)

<sup>4</sup> Al-Qaeda's General Command, "Congratulations to the Islamic Ummah on the victory granted by Allah in Afghanistan!" *As Sahab*, August 31, 2021. (<https://www.longwarjournal.org/wp-content/uploads/2021/08/21-08-31-Al-Qaeda-congratulates-Islamic-Ummah-on-Taliban-victory.jpg>)

<sup>5</sup> UN Security Council, "Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan," April 28, 2021, page 12. (<https://www.undocs.org/pdf?symbol=en/S/2021/486>)

<sup>6</sup> Bill Roggio, "Analysis: Al Qaeda continues to operate throughout Afghanistan," *FDD's Long War Journal*, April 8, 2021. (<https://www.longwarjournal.org/archives/2021/04/analysis-al-qaeda-continues-to-operate-throughout-afghanistan.php>)

protection.” Al-Qaeda has a “network of mentors and advisers who are embedded with the Taliban, providing advice, guidance, and financial support.”<sup>7</sup> Much of al-Qaeda’s focus inside Afghanistan has been on winning the war. Now that the war has been won, al-Qaeda’s personnel will have the resources to devote to other missions, both throughout the region and globally.

Meanwhile, the Taliban won’t even admit that al-Qaeda is present inside Afghanistan. Its spokesmen consistently lie about this and other topics. In fact, the Taliban is now using its February 29, 2020, agreement with the U.S. to protect al-Qaeda and other wanted terrorists. At no point in time has the Taliban complied with the supposed counterterrorism assurances in that accord. Regardless, the Taliban is claiming that America is violating the deal by flying drones through Afghan airspace.

On September 3, 2021, Pentagon spokesman John Kirby refused to rule out airstrikes targeting Sirajuddin Haqqani and other members of the so-called Haqqani Network.<sup>8</sup> As discussed below, Sirajuddin Haqqani is not only the overall leader of the Haqqani Network, but also an al-Qaeda man. The Taliban responded to Kirby’s comments by arguing that such attacks would violate the Doha accord. On September 9, the Taliban released a statement titled, “Latest US position regarding blacklist is a violation of Doha Agreement,” arguing that the Haqqanis are fully part of the Taliban and protected by the agreement with the U.S.<sup>9</sup> On September 29, the Taliban reiterated this argument in another statement titled “About airspace of Afghanistan.” The Taliban claims that the U.S. continues to fly drones overhead, thereby “violating all international rights” and “law” and the U.S. “commitments to the Islamic Emirate in Doha, Qatar.”<sup>10</sup>

Therefore, we are left with the following state of affairs. The Taliban hasn’t renounced al-Qaeda or severed the relationship. The Taliban’s spokesmen continue to lie about al-Qaeda’s presence. And the Taliban claims that any operations in Afghan airspace are a violation of the Doha agreement. Those same aerial operations are necessary to carry out counterterrorism missions against al-Qaeda, the Islamic State, and affiliated terrorists.

**The United States never had any leverage over the Taliban and there is no good reason to think that it has any now.**

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<sup>7</sup> U.S. Department of the Treasury, Memorandum for Department of Defense Lead Inspector General, “Operation Inherent Resolve - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing, ISIS, and Anti-Money Laundering for First Quarter Fiscal Year 2021,” January 4, 2021. (<https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-21-012.pdf>)

<sup>8</sup> U.S. Department of Defense, “Pentagon Press Secretary John F. Kirby and General Glen D. VanHerck Hold a Press Briefing,” September 3, 2021. (<https://www.defense.gov/News/Transcripts/Transcript/Article/2764972/pentagon-press-secretary-john-f-kirby-and-general-glen-d-vanherck-hold-a-press/>)

<sup>9</sup> Islamic Emirate of Afghanistan, “Latest US position regarding blacklist is a violation of Doha Agreement,” September 9, 2021. (<https://justpaste.it/8b8fb>)

<sup>10</sup> Islamic Emirate of Afghanistan, “About airspace of Afghanistan,” September 29, 2021. (<https://justpaste.it/31yt0>)

Some American officials argue that the prospect of humanitarian aid and other assistance may provide the West with leverage in its dealings with the Taliban.<sup>11</sup> This argument is inconsistent with the history of the past 25 years.

The United States did not have leverage over the Taliban prior to the September 11, 2001, hijackings, when officials repeatedly demanded that the Taliban turn over Osama bin Laden.<sup>12</sup> The Taliban chose to be sanctioned rather than betray bin Laden.<sup>13</sup> The U.S. did not have leverage over the Taliban's leadership after the 9/11 hijackings, when President Bush demanded that Mullah Omar hand over bin Laden and his not-so-merry men, or face war. Mullah Omar chose war.<sup>14</sup> And the United States did not demonstrate any ability to gain leverage over the Taliban during the two-decade war, even when 100,000 American troops were deployed to Afghanistan at the peak of the effort. While thousands of troops were in country, the United States could not convince the Taliban to agree to a ceasefire with the now deposed Afghan government, take part in meaningful intra-Afghan talks, or break its relationship with al-Qaeda. In fact, the Taliban never made any real concessions during negotiations with the United States.

The Taliban has been uncompromising since it first rose to power in 1996. If anything, the Taliban has demonstrated its ability to gain leverage over the United States and extract concessions in return for little, or nothing. For instance, the Taliban got the State Department to agree to a fixed timetable for the withdrawal of all American and NATO forces, plus an uneven prisoner exchange with the former Afghan government (in which 5,000 jihadists were freed from Afghan prisons in exchange for just 1,000 members of Afghan security forces).

The Taliban certainly needs external funds to bolster its totalitarian Islamic emirate. But such aid will not enhance American national security interests.

**Financial aid did not provide the U.S. with leverage over the Pakistani military and intelligence establishment, which harbored and supported the Taliban throughout the war in Afghanistan.**

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<sup>11</sup> For example, State Department spokesperson Ned Price has said that the Biden administration's "broader goal" is "to do all we can, whether [it's] through humanitarian support, whether it is through diplomacy, whether it is through the significant amounts of leverage that we will have with our international partners, with the UN to see to it that Afghans who decide to remain or who need to remain have access to safety and security and some degree of opportunity." See: U.S. Department of State, "Department Press Briefing - August 27, 2021." (<https://www.state.gov/briefings/department-press-briefing-august-27-2021-2/>)

<sup>12</sup> "Taliban File Update: U.S. Pressed Taliban to Expel Usama bin Laden Over 30 Times, Only Three Approaches in First Year of Bush Administration," *George Washington University's National Security Archive*, January 30, 2004. (<https://nsarchive2.gwu.edu/NSAEBB/NSAEBB97/index3.htm>)

<sup>13</sup> 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* (New York: Norton, 2004), pages 125-126.

<sup>14</sup> "Mullah Omar - in his own words," *The Guardian* (UK), September 26, 2001. (<https://www.theguardian.com/world/2001/sep/26/afghanistan.features11>)



The United States provided Pakistan with more than \$30 billion in financial aid and military reimbursements since 2001.<sup>15</sup> But this significant financial support did not alter Pakistan's behavior with respect to the Afghan Taliban, including the Haqqani Network. The State Department regularly reports that the Taliban operates with impunity on Pakistani soil. For instance, the State Department reported that, in 2015, "Pakistan took steps to support political reconciliation between the Afghan government and the Afghan Taliban, but it did not take sufficient action to constrain the ability of the Taliban and the Haqqani Network (HQN) to threaten U.S. and Afghan interests in Afghanistan."<sup>16</sup> The State Department included the same or similar language in its reporting on terrorism for the years 2016 through 2019.<sup>17</sup>

In 2017, the Trump administration correctly diagnosed Pakistani duplicity as a major problem for the war effort in Afghanistan. According to the State Department, the U.S. government then attempted to alter Pakistan's calculus by placing "a pause on spending new Foreign Military Financing for Pakistan, holding these funds until Pakistan addressed key U.S. concerns, including the threat posed by the Haqqani Network and other terrorist groups that enjoyed safe haven with Pakistan."<sup>18</sup> However, "Pakistan did not adequately address these concerns in 2017."<sup>19</sup> In 2018, the Trump administration again sought to influence Pakistan's behavior by suspending and then canceling approximately \$300 million in military aid.<sup>20</sup> This did not convince Pakistan to stop harboring the Taliban's senior leadership and facilitation networks.

It could be argued that this attempt to alter Pakistan's decision-making was made late in the war, when the U.S. was already preparing to leave Afghanistan, and it should have been tried much earlier. Even so, the U.S. government has demonstrated that it has no ability to affect Pakistan's relationship with the Afghan Taliban, including the Haqqani Network. This is an important consideration to keep in mind going forward, as it demonstrates the limits of using financial assistance as leverage. Recent history shows that Pakistan preferred to give up hundreds of millions of dollars in American military assistance rather than curtail the Taliban's jihad.

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<sup>15</sup> K. Alan Kronstadt and Susan Epstein, "Direct Overt U.S. Aid Appropriations for and Military Reimbursements to Pakistan, FY2002-FY2020," *Congressional Research Service*, March 12, 2019. (<https://sgp.fas.org/crs/row/pakaid.pdf>)

<sup>16</sup> United States Department of State, Bureau of Counterterrorism and Countering Violent Extremism, *Country Reports on Terrorism 2015*, June 2016, page 252.

<sup>17</sup> See United States Department of State, Bureau of Counterterrorism and Countering Violent Extremism, *Country Reports on Terrorism 2016*, June 2017, page 235. ([https://www.state.gov/wp-content/uploads/2019/04/crt\\_2016.pdf](https://www.state.gov/wp-content/uploads/2019/04/crt_2016.pdf)); *Country Reports on Terrorism 2017*, September 2018, page 166. ([https://www.state.gov/wp-content/uploads/2019/04/crt\\_2017.pdf](https://www.state.gov/wp-content/uploads/2019/04/crt_2017.pdf)); *Country Reports on Terrorism 2018*, October 2019, page 161. (<https://www.state.gov/wp-content/uploads/2019/11/Country-Reports-on-Terrorism-2018-FINAL.pdf>); *Country Reports on Terrorism 2019*, page 210. (<https://www.state.gov/wp-content/uploads/2020/06/Country-Reports-on-Terrorism-2019-2.pdf>)

<sup>18</sup> *Country Reports on Terrorism 2017*, page 250.

<sup>19</sup> *Ibid.*

<sup>20</sup> Missy Ryan and Carol Morello, "Trump administration suspends most security aid to Pakistan," *The Washington Post*, January 4, 2018. ([https://www.washingtonpost.com/world/national-security/trump-administration-suspends-security-aid-to-pakistan/2018/01/04/303145e4-f18a-11e7-b3bf-ab90a706e175\\_story.html](https://www.washingtonpost.com/world/national-security/trump-administration-suspends-security-aid-to-pakistan/2018/01/04/303145e4-f18a-11e7-b3bf-ab90a706e175_story.html)); Phil Stewart and Idrees Ali, "Exclusive: Pentagon cancels aid to Pakistan over record to militants," *Reuters*, September 1, 2018. (<https://www.reuters.com/article/us-usa-pakistan-military-exclusive/exclusive-pentagon-cancels-aid-to-pakistan-over-record-on-militants-idUSKCN1LH3TA>).

**Many of the jihadists who lead the Taliban's restored Islamic Emirate of Afghanistan were prominent figures in the Taliban's first regime from 1996 to 2001.**

More than one dozen of the men leading the Taliban's Islamic Emirate have been sanctioned by the UN Security Council, some of them as far back as January and February of 2001.<sup>21</sup> The purpose of these sanctions is to freeze “the funds and other financial assets or economic resources of designated individuals and entities,” ban their travel to UN member states, and enforce an arms embargo on them.<sup>22</sup> Should the U.S. and its allies recognize the Taliban as the legitimate government of Afghanistan, and remove these sanctions, it would grant the Taliban a political victory it never could have imagined when the war began in October 2001. Prior to 9/11, the Taliban had no international legitimacy, as only a handful of governments recognized it. The Taliban won the war, but this should not be sufficient to recognize it as a legitimate actor on the world stage. The Taliban's new Islamic Emirate is the same as the old Islamic Emirate, which was a pariah state 20 years ago.

One of the sanctioned Taliban leaders is Hassan Akhund, who was Mullah Omar's “close associate” and political advisor, according to the UN's 1988 Sanctions Committee.<sup>23</sup> Akhund served in multiple roles for the Taliban prior to 9/11, including as the group's foreign minister. In that position, Akhund defended Osama bin Laden. After the United Nations threatened to sanction the Taliban if it didn't hand over bin Laden in 1999, Akhund responded: “We will never give up Osama at any price.”<sup>24</sup> Today, Akhund has been named the “head of state” or “prime minister” of the Taliban's Islamic Emirate.<sup>25</sup>

Another Taliban leader sanctioned by the United Nations is Abdul Haq Wasiq. Prior to 9/11, Wasiq served as the deputy director general of intelligence for the Islamic Emirate. In that capacity, Wasiq “was in charge of handling relations with al-Qaeda-related foreign fighters and their training camps in Afghanistan.”<sup>26</sup>

Wasiq was detained at Guantanamo before being exchanged for Sgt. Bowe Bergdahl in 2014. U.S. officials at Joint Task Force — Guantanamo (JTF-GTMO) found that Wasiq “utilized his office to support al-Qaeda and to assist Taliban personnel elude capture” in late 2001. Wasiq also “arranged for al-Qaeda personnel to train Taliban intelligence staff in intelligence methods.”<sup>27</sup>

<sup>21</sup> Thomas Joscelyn and Bill Roggio, “Taliban's government includes designated terrorists, ex-Guantanamo detainees,” *FDD's Long War Journal*, September 8, 2021.

<sup>22</sup> United Nations Security Council, “Security Council Committee established pursuant to resolution 1988 (2011),” June 17, 2011. (<https://www.un.org/securitycouncil/sanctions/1988#background%20information>)

<sup>23</sup> UN Security Council, “Mohammad Hassan Akhund” (TAI.002), accessed October 4, 2021. (<https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/mohammad-hassan-akhund>)

<sup>24</sup> “Taliban Rejects U.N. Demand, Won't Surrender Bin Laden ‘at Any Price,’” *Los Angeles Times*, October 17, 1999. (<https://www.latimes.com/archives/la-xpm-1999-oct-17-mn-23280-story.html>)

<sup>25</sup> TOLONews, “Taliban announces Head of State, Acting Ministers,” September 7, 2021. (<https://tolonews.com/afghanistan-174556>)

<sup>26</sup> UN Security Council, “Abdul-Haq Wassiq” (TAI.082), accessed October 4, 2021. (<https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-haq-wassiq>)

<sup>27</sup> Joscelyn and Roggio, “Taliban's government includes designated terrorists, ex-Guantanamo detainees,” *FDD's Long War Journal*, September 8, 2021. (<https://www.longwarjournal.org/archives/2021/09/talibans-government-includes-designated-terrorists-ex-guantanamo-detainees.php>)

Today, Wasiq has been named the director of intelligence for the Taliban's Islamic Emirate — a promotion from his role as a deputy prior to 9/11.<sup>28</sup>

Other senior Taliban leaders have similar dossiers. They worked with al-Qaeda prior to 9/11 and have never renounced their ways.

**The Taliban is not a transparent organization. It will be difficult, if not impossible, to certify how any financial assistance is used and distributed.**

The Taliban does not publish quarterly or annual budgets. Even if it did, it would not be possible to produce reliable audits of the Taliban's bookkeeping. This is no small point, as any direct financial assistance would essentially disappear into the jihadists' black hole. Cash is fungible and can be diverted from humanitarian purposes. Should the Taliban direct all the external aid it receives to the Afghan people, as intended, it will free up resources for other aspects of the regime's nefarious agenda.

Perhaps the U.S. and its allies could attempt to provide foodstuffs, or other hard subsidies to the Afghan people, but it would still be impossible to avoid dealing with the Taliban's authoritarian regime. We all want to improve the lives of the Afghan people, but this shouldn't lead the U.S. government to pretend that the Taliban is a viable partner in that endeavor.

**The Taliban has multiple income streams and is not solely dependent on Western aid.**

Several other countries have already provided financial assistance to the Taliban or have promised to do so. This is another factor severely limiting the ability of the U.S. and UN to gain leverage over the Taliban. The Taliban relies on foreign donations, the drug trade, taxes on the local population, and extortion of local mining business, among other sources, to generate revenues.<sup>29</sup> Pakistan and Qatar will likely continue to play a leading role in providing cash and other assistance to the Islamic Emirate of Afghanistan.<sup>30</sup> The Iranian regime has long worked with the Taliban in the drug trade and has investments in western Afghanistan.<sup>31</sup> And China has pledged more than \$30 million in emergency financial aid, while also suggesting that a more robust economic relationship could be possible, if the Taliban meets certain security criteria.<sup>32</sup>

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<sup>28</sup> TOLONews, "Taliban announces Head of State, Acting Ministers."

<sup>29</sup> Dawood Azami, "Afghanistan: How do the Taliban make money?" *BBC World Service & Reality Check*, August 28, 2021. (<https://www.bbc.com/news/world-46554097>)

<sup>30</sup> "Pakistan, Qatar call for unconditional humanitarian aid to Afghanistan," *Reuters*, September 9, 2021. (<https://www.reuters.com/world/asia-pacific/first-post-evacuation-flight-has-taken-off-afghanistan-qatar-says-2021-09-09/>)

<sup>31</sup> U.S. Department of the Treasury, Press Center, "Treasury Targets Taliban Shadow Governor of Helmand Afghanistan as Narcotics Trafficker," November 15, 2012. (<https://www.treasury.gov/press-center/press-releases/Pages/tg1768.aspx>); U.S. Department of the Treasury, "Treasury and the Terrorist Financing Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters," October 23, 2018. (<https://home.treasury.gov/news/press-releases/sm532>)

<sup>32</sup> "China offers \$31m in emergency aid to Afghanistan," *BBC News*, September 9, 2021.



While we do not know what the Taliban's total budget will look like, we do know that it has multiple income streams. And the United States has little to no leverage over any of them, outside of the sanctions imposed by the U.S. and the UN.

**The Taliban seeks the removal of the sanctions placed on its leaders by the United States and the United Nations. Lifting these sanctions would undoubtedly assist al-Qaeda in its fundraising efforts, because some of the Taliban figures who are sanctioned also work with Ayman al-Zawahiri's organization.**

**The Haqqani Network is an integral part of the Taliban and closely allied with al-Qaeda.**

Throughout much of the war, the United States targeted members of the so-called Haqqani Network. Yet some misconceptions about the Haqqanis linger. For example, some U.S. officials have suggested that the Haqqani Network is really an independent entity and not truly a part of the Taliban. That is false. The Haqqanis are an integral part of the Taliban, holding key positions throughout the group's hierarchy and running the Taliban's most lethal special forces. Indeed, the "Haqqani Network," a U.S.-designated foreign terrorist organization, is partly an American construct. This concept obscured the U.S. government's understanding of how the Taliban is really organized.

The patriarch of the Haqqani family, Jalaluddin, was Osama bin Laden's most important benefactor and ally. According to bin Laden's bodyguard, Jalaluddin helped bin Laden escape in late 2001. The first generation of al-Qaeda's leadership was incubated in Jalaluddin's camps in eastern Afghanistan. During the 1980s, Jalaluddin worked with the CIA against the Soviets, becoming one of the most effective so-called mujahideen commanders.

After the U.S.-led invasion of Afghanistan in October 2001, Jalaluddin vowed to wage "a never-ending war to free Afghanistan again from invaders," saying his men were prepared to conduct "a long guerrilla war to reclaim our pure land from infidels and free our country again like we did against the Soviets."<sup>33</sup>

Jalaluddin, who was the top Taliban military commander in late 2001, steadfastly refused to break with bin Laden and al-Qaeda. "We don't think in terms of nationalities like Arab, Indian or Pakistani," Jalaluddin said in a response to a question about al-Qaeda. He elaborated: "All with us are Afghans. Whoever migrates to Afghanistan in the name of Islam, we consider them Afghans be they from Saudi Arabia, Britain, Chechnya, Pakistan, India or any other country of the world. And yes, we are all fighting this war together."

"We are all fighting together," Jalaluddin repeated, adding that bin Laden was free to come or go from Afghanistan as he wished, and that no one was forcing the al-Qaeda founder out.<sup>34</sup>

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<sup>33</sup> Aslam Khan, "Taliban leader warns of long guerrilla war," *Gulf News* (UAE), October 21, 2001. (<https://gulfnews.com/uae/taliban-leader-warns-of-long-guerrilla-war-1.427860>)

<sup>34</sup> Ibid.

Jalaluddin Haqqani outright rejected any new government in Afghanistan. “No one from the Taliban will be part of such an unacceptable government, which will be filled with American, Russian and Indian stooges,” Jalaluddin said. Press reporting noted that he spoke these words from “a house in Islamabad belonging to Pakistan’s military intelligence agency.”<sup>35</sup>

The Taliban announced Jalaluddin’s death in 2018, and he has been eulogized by al-Qaeda’s overall leader, Ayman al-Zawahiri. Before I examine the current role played by his family members, I want to look briefly at the Darul Uloom Haqqania seminary in Pakistan. Jalaluddin took this religious institute’s name as his own.

Samiul-Haq, the longtime chancellor of Darul Uloom Haqqania, was killed in a knife attack in 2018. Both the Taliban and the Pakistani military mourned him.<sup>36</sup> By the time of Haq’s death, it is likely that tens of thousands of students had passed through Haqqania’s doors. Haq has been nicknamed the “Father of the Taliban,” and his influence on the organization cannot be overstated.<sup>37</sup>

Haq never hid his admiration for bin Laden and al-Qaeda. In 1998, Haq hung a poster from the “Crush America Forum” in his office. The poster held up bin Laden as a hero, warning that “any action against him will be considered an action against the whole Muslim world.” “Each and every person in this institution wants to be like Osama bin Laden,” Haq explained.<sup>38</sup>

Multiple leaders in the Taliban’s Islamic Emirate are graduates of Haqqania, and some of al-Qaeda’s leaders have been educated there as well. Zabihullah Mujahid, the Taliban’s longtime spokesman, recently explained that he is “a native of Paktia Province,” a Haqqani stronghold, as well as a “graduate in Islamic jurisprudence from the well-known Darul Uloom Haqqania madrasa in Pakistan.”<sup>39</sup> Asim Umar, the first emir of Al-Qaeda in the Indian Subcontinent (AQIS), was reportedly educated at Haqqania.<sup>40</sup> Umar was killed during a September 2019 counterterrorism raid in Musa Qala, Helmand, a Taliban stronghold.

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<sup>35</sup> John F. Burns, “A Nation Challenged: The Aftermath; Taliban Army Chief Scoffs At Report of Peace Talks,” *The New York Times*, October 21, 2001. (<https://www.nytimes.com/2001/10/21/world/nation-challenged-aftermath-taliban-army-chief-scoffs-report-peace-talks.html>)

<sup>36</sup> Thomas Joscelyn, “Taliban, Pakistani military mourn death of extremist cleric,” *FDD’s Long War Journal*, November 3, 2018. (<https://www.longwarjournal.org/archives/2018/11/taliban-pakistani-military-mourn-death-of-extremist-cleric.php>)

<sup>37</sup> Maria Golovkina and Sheree Sardar, “Pakistani ‘Father of Taliban’ keeps watch over loyal disciples,” *Reuters*, September 15, 2013. (<https://www.reuters.com/article/pakistan-taliban/pakistani-father-of-taliban-keeps-watch-over-loyal-disciples-idINDEE98E03320130915>)

<sup>38</sup> Andrew Maykuth, “Islamic Seminary Has Strong Ties to Bin Laden,” *The Philadelphia Inquirer*, August 30, 1998.

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Matthieu Aikins and Jim Huylebroek, “The Taliban wants to forget the past, a leader tells The Times, but there will be some restrictions,” *The New York Times*, August 25, 2021. (<https://www.nytimes.com/2021/08/25/world/asia/taliban-spokesman-interview.html>)

<sup>40</sup> Asim Tanveer and Maria Golovkina, “Al Qaeda’s shadowy new ‘emir’ in South Asia handed tough job,” *Reuters*, September 9, 2014. (<https://www.reuters.com/article/us-southasia-alqaeda-insight/al-qaedas-shadowy-new-emir-in-south-asia-handed-tough-job-idUSKBN0H42DN20140909>)

### *Active Members of the So-Called Haqqani Network*

**Sirajuddin Haqqani** has been appointed as the Taliban's interior minister, a position that will presumably grant him the power to oversee the regime's security and police forces. Sirajuddin has been the Taliban's deputy emir since 2015, meaning he has been one of the top two or three leaders within the organization for the past six-plus years. Sirajuddin's close working relationship with al-Qaeda is well-known. Both the United States and United Nations have designated him as a terrorist, in part because of his bond with al-Qaeda.<sup>41</sup> The State Department has also offered a reward of up to \$10 million for information on Sirajuddin's whereabouts, noting that his network is "allied with" al-Qaeda.<sup>42</sup>

In the spring of 2010, Sirajuddin gave an interview in which he explained that he was a member of the Taliban's shura council. The interviewer asked Sirajuddin about the "mujahideen who emigrate to the land of the Khorasan," meaning foreign fighters in Afghanistan, and whether they "form any obstacle or burden on the Afghan people." Sirajuddin responded that the foreign mujahideen "enlighten the road for us and they resist against the cross worshippers by cooperating with us and us with them in one trench." Sirajuddin also stressed that cooperation between the foreign fighters and the Taliban "is at the highest limits."<sup>43</sup>

Files recovered in Osama bin Laden's compound show that Sirajuddin Haqqani was indeed cooperating with the foreign mujahideen "at the highest" levels when spoke those words. And he clearly meant bin Laden's lieutenants. In fact, the Abbottabad files show Sirajuddin worked closely with al-Qaeda to carry out attacks against the United States and its partners inside Afghanistan. For example, one memo sent to bin Laden in June 2010 summarized some of the "special operations" al-Qaeda was conducting inside Afghanistan at the time.<sup>44</sup> Atiyah Abd al-Rahman, the author of the memo, explained that bin Laden's men "cooperated with Siraj Haqqani and another commander" to plan and carry out the May 19, 2010, suicide assault on Bagram Air Base. In that same memorandum, Atiyah explained that al-Qaeda had "very strong military activity" across at least eight Afghan provinces and had fielded "the same" fighting groups "every season for many years now."<sup>45</sup> At the time, the U.S. government was downplaying

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<sup>41</sup> The United Nations reported that Sirajuddin "is one of the most prominent, influential, charismatic and experienced leaders within the Haqqani Network ... a group of fighters with a close association with both the Taliban and Al-Qaida." The United Nations added that Sirajuddin "derives much of his power and authority from his father, Jalaluddin Haqqani," who "established very close links with Al-Qaida." See: UN Security Council, "Sirajuddin Jallaloudine Haqqani," September 13, 2007. (<https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/sirajuddin-jallaloudine-haqqani>)

<sup>42</sup> U.S. Department of State, Rewards for Justice, "Sirajuddin Haqqani," accessed September 28, 2021. ([https://rewardsforjustice.net/english/sirajuddin\\_haqqani.html](https://rewardsforjustice.net/english/sirajuddin_haqqani.html))

<sup>43</sup> Bill Roggio, "Taliban cooperation with al Qaeda 'is at the highest limits,'" *FDD's Long War Journal*, April 15, 2010. ([https://www.longwarjournal.org/archives/2010/04/taliban\\_cooperation.php](https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php))

<sup>44</sup> Memo from Atiyah Abd al-Rahman to Abu Abdallah (Osama bin Laden), dated June 19, 2010. The U.S. government's translation of the memo can be found at: <https://www.longwarjournal.org/wp-content/uploads/2015/03/EXHIBIT-421-ENG-TRANS-EX-420-76C5764D-1.pdf>

<sup>45</sup> For more, see: Thomas Joscelyn and Bill Roggio, "Osama bin Laden's Files: 'Very Strong Military Activity in Afghanistan,'" *FDD's Long War Journal*, February 27, 2015.

the extent of al-Qaeda's footprint inside Afghanistan. But Atiyah's memo, as well as other evidence, showed that America's assessment was deeply flawed.

In another memo, written in July 2010, Atiyah explained how al-Qaeda was working with Sirajuddin Haqqani and other jihadists to coerce the Pakistani government into a ceasefire at the time. Under pressure from the U.S. government, the Pakistani military had launched operations in northern Pakistan that threatened the Haqqanis' strongholds, where al-Qaeda was also sheltering. Atiyah wrote to bin Laden:

We let slip (through Siraj Haqqani, with the help of the brothers in Mas'ud and others; through their communications) information indicating that al-Qaeda and Tehrik e-Taliban [Pakistan] have big, earth shaking operations in Pakistan, but that their leaders had halted those operations in an attempt to calm things down and relieve the American pressure.<sup>46</sup>

Not long after, bin Laden replied that he approved of truce talks between al-Qaeda, the Haqqanis, and Tehrik e-Taliban Pakistan (TTP) on one side and the Pakistani government on the other. "In regards to the truce with the Pakistani government," bin Laden wrote to Atiyah, "continuing the negotiations in the way you described is in the interest of the Mujahideen at this time."<sup>47</sup>

The TTP, which is discussed in the memos to bin Laden, is an al-Qaeda-affiliated group. The TTP is also closely allied with the Haqqanis and continues to threaten parts of the Pakistani state. The TTP has expressed its reverence for Sirajuddin Haqqani in its media, while also eulogizing his father, Jalaluddin.

In 2011, according to an account published by *Newsweek*, the Haqqanis distributed 10,000 copies of a 144-page book by Sirajuddin in which he justifies suicide bombings and encourages aspiring jihadists to mimic al-Qaeda's ways. Sirajuddin praised al-Qaeda because it "terrifies" its foes, arguing that those drawn to al-Qaeda's cause should "stay and live among people who are against our faith and ideology, like those militants operating in Europe and the U.S." Aspiring terrorists in the West should "[b]lend in, shave, wear Western dress, be patient." The book offers travel advice for would-be terrorists and also endorses attacks on civilian targets. "You should attack the enemy's weaker points, such as economic targets like the World Trade Center and diplomatic targets like the U.S. embassies in Africa," Sirajuddin reportedly wrote.<sup>48</sup>

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(<https://www.longwarjournal.org/archives/2015/02/osama-bin-ladens-files-very-strong-military-activity-in-afghanistan.php>)

<sup>46</sup> Memo from Atiyah Abd al-Rahman to Abu Abdallah (Osama bin Laden), dated July 17, 2010. The U.S. government's translation of the memo can be found at *FDD's Long War Journal*.

(<https://www.longwarjournal.org/wp-content/uploads/2015/03/EXHIBIT-423-ENG-TRANS-EX-422-56202CC8-.pdf>) For more on the contents of this memo, see: Thomas Joscelyn, "Osama bin Laden's Files: The Pakistani government wanted to negotiate," *FDD's Long War Journal*, March 9, 2015.

(<https://www.longwarjournal.org/archives/2015/03/osama-bin-ladens-files-the-pakistani-government-wanted-to-negotiate.php>)

<sup>47</sup> Memo from "Zamuray" (Osama bin Laden) to "Sheikh Mahmud" (Atiyah Abd al-Rahman), dated August 7, 2010. The U.S. government's translation of the memo can be found at *FDD's Long War Journal*.

(<https://www.longwarjournal.org/wp-content/uploads/2015/03/EXHIBIT-425-ENG-TRANS-EX-424-AC52C7B7-.pdf>)

<sup>48</sup> Ron Moreau, "Afghanistan: Haqqani's Jihad Manual & the Secret Taliban Letter," *Newsweek*, November 14, 2011. (<https://www.newsweek.com/afghanistan-haqqanis-jihad-manual-secret-taliban-letter-66379>)

Naturally, Sirajuddin's men have also been some of al-Qaeda's closest comrades. After Sirajuddin was appointed as the Taliban's interior minister in August, *The Wall Street Journal* cited "U.S. intelligence" sources who said he "had close relations with a prominent al Qaeda commander, Abdul Rauf Zakir, who was responsible for protecting Osama bin Laden's son Hamza."<sup>49</sup> Abdul Rauf Zakir, also known by the honorific Qari Zakir, was the chief of the Haqqani Network's suicide operations.<sup>50</sup> Indeed, when the State Department designated Zakir as a terrorist in 2012, it noted that he was a "trusted associate and confidant of Sirajuddin" Haqqani and had helped the Haqqani Network expand its operations into northern Afghanistan.<sup>51</sup> It appears that Qari Zakir was killed alongside Osama bin Laden's son Hamza in a U.S. strike, though the government has never confirmed the precise details of how either man was killed.

Regardless, let this basic fact sink in: Sirajuddin Haqqani's right-hand man protected Hamza bin Laden, just as Sirajuddin's father protected Osama bin Laden himself.

One of the billboards erected by the Taliban after it took control of Afghanistan in mid-August shows Sangeen Zadran alongside Bowe Bergdahl, the former American soldier who was held by the Haqqanis. The billboard was raised in Khost province, a longtime Haqqani stronghold. Zadran, a senior aid to Sirajuddin Haqqani, was designated as a terrorist by the U.S. State Department in 2011. State reported that Zadran was "believed to have planned and coordinated the movement of hundreds of foreign fighters into Afghanistan," including al-Qaeda members.<sup>52</sup> Zadran was a high priority target for the U.S. intelligence community and military, as he served as the Taliban's military commander and then as the group's shadow governor for Afghanistan's Paktika province, another Haqqani stronghold. Zadran was killed in a drone strike in North Waziristan on September 5, 2013.

While serving under Sirajuddin, Sangeen Zadran was proudly one of al-Qaeda's "brothers." In September 2009, al-Qaeda's central media arm, As Sahab, released an interview with Sangeen. When asked about his relationship with al-Qaeda, Sangeen responded:

All praise is for Allah, Al-Qaeda and Taliban all are Muslims and we are united by the brotherhood of Islam. We do not see any difference between Taliban and Al-Qaeda, for we all belong to the religion of Islam. Sheikh Usama has pledged allegiance to Amir Al-Mumineen (Mulla Muhammad Umar) and has reassured his leadership again and again. There is no difference between us, for we are united by Islam and the Sharia governs us.<sup>53</sup>

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<sup>49</sup> Sune Engel Rasmussen and Nancy A. Youssef, "In Taliban-Ruled Afghanistan, Al Qaeda-Linked Haqqani Network Rises to Power," *The Wall Street Journal*, August 26, 2021. (<https://www.wsj.com/articles/in-taliban-ruled-afghanistan-al-qaeda-linked-haqqani-network-rises-to-power-11629990056>)

<sup>50</sup> Bill Roggio, "US adds Haqqani Network suicide operations chief to list of global terrorists," *FDD's Long War Journal*, November 5, 2012. ([https://www.longwarjournal.org/archives/2012/11/us\\_adds\\_haqqani\\_netw\\_2.php](https://www.longwarjournal.org/archives/2012/11/us_adds_haqqani_netw_2.php))

<sup>51</sup> U.S. Department of State, Media Note, "Designation of Haqqani Network Chief of Suicide Operations Qari Zakir," November 5, 2012. (<https://2009-2017.state.gov/r/pa/prs/ps/2012/11/200165.htm>)

<sup>52</sup> Bill Roggio, "US State Department adds Mullah Sangeen to terrorist list," *FDD's Long War Journal*, August 16, 2011. ([https://www.longwarjournal.org/archives/2011/08/us\\_state\\_department\\_1.php](https://www.longwarjournal.org/archives/2011/08/us_state_department_1.php))

<sup>53</sup> Bill Roggio, "An interview with Mullah Sangeen," *FDD's Long War Journal*, September 17, 2009. ([https://www.longwarjournal.org/archives/2009/09/an\\_interview\\_with\\_mullah\\_sange.php](https://www.longwarjournal.org/archives/2009/09/an_interview_with_mullah_sange.php))



**Khalil Haqqani** is one of Jalaluddin's brothers and one of Sirajuddin's uncles. Khalil has been named the Taliban's minister of refugees, a position that may give him the power to protect al-Qaeda figures, as some are likely considered "refugees" in the Islamic Emirate of Afghanistan. Khalil's relationship with al-Qaeda has long been known. The U.S. Treasury Department designated Khalil Haqqani as a terrorist in 2011, describing him as "among the Haqqani Network's most important figures and fundraisers." Treasury reported that in addition to fundraising for the Taliban, overseeing "the detention of enemy prisoners," and taking operational orders from his nephew (Sirajuddin), Khalil worked with al-Qaeda. Khalil has "acted on behalf of al-Qaeda and has been linked to al-Qaeda military operations." Khalil supported al-Qaeda at crucial moments in the group's history. In 2002, when the United States was hunting al-Qaeda fighters in eastern Afghanistan, Khalil deployed "men to reinforce al-Qaeda elements in Paktia Province, Afghanistan." As of 2011, Khalil had raised funds in China, Dubai, Iran, Pakistan, Saudi Arabia, and the United Arab Emirates, according to Treasury.<sup>54</sup>

**Ibrahim Haqqani** is another brother of Jalaluddin and uncle of Sirajuddin. Ibrahim has made prominent appearances in Taliban-controlled Afghanistan. It appears that he has played a diplomatic role of sorts, meeting with former Afghan President Hamid Karzai and possibly other former Afghan officials as well. A memorandum recovered in Osama bin Laden's compound shows that Ibrahim and other members of the so-called Haqqani Network acted as "guarantors" for a ransom payment made by the Afghan government to al-Qaeda.<sup>55</sup> The \$5 million ransom was paid to secure the release of an Afghan ambassador held by bin Laden's men.<sup>56</sup>

**Yahya Haqqani** is Sirajuddin's brother-in-law and a U.S.-designated terrorist. The U.S. Treasury Department has explained that Yahya is so senior within the Haqqani Network that he has "acted as de facto head of the group when" other senior leaders, such as Sirajuddin and Khalil, are "absent." Yahya has been "closely involved" in the Haqqani Network's "military, financial, and propaganda activities," often working with Sirajuddin. Like his brother-in-law, Yahya works with al-Qaeda. Treasury explained that Yahya "sometimes serves as a liaison between the" Haqqani Network and al-Qaeda and "has maintained ties with [al-Qaeda] since at least mid-2009." Yahya has "provided money to [al-Qaeda] members in the region for their personal expenses" and "acted as the [Haqqani Network's] primary liaison with foreign fighters, including Arabs, Uzbeks, and Chechens."<sup>57</sup>

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<sup>54</sup> U.S. Department of the Treasury, Press Release, "Treasury Targets the Financial And Support Networks of Al Qaeda and the Taliban, Haqqani Network Leadership," February 9, 2011. (<https://www.treasury.gov/press-center/press-releases/Pages/tg1055.aspx>). Another jihadist, Said Jan 'Abd al-Salam, was designated alongside Khalil Haqqani. Treasury reported that 'Abd Al-Salam served as the "primary assistant" to an al-Qaeda commander and also worked with the Taliban.

<sup>55</sup> Memo from Atiyah Abd al-Rahman ("Sheikh Mahmud") to Osama bin Laden ("Abu Abdallah"), dated November 23, 2010. The U.S. government's translation of the memo can be found at *FDD's Long War Journal*. (<https://www.longwarjournal.org/wp-content/uploads/2015/03/EXHIBIT-429-ENG-TRANS-EX-428-4AA63D2B-.pdf>)

<sup>56</sup> For more on the ransom payment, see: Matthew Rosenberg, "C.I.A. Cash Ended Up in Coiffers of Al Qaeda," *The New York Times*, March 14, 2015. (<https://www.nytimes.com/2015/03/15/world/asia/cia-funds-found-their-way-into-al-qaeda-coffers.html>)

<sup>57</sup> U.S. Department of the Treasury, Press Center, "Treasury Department Targets Key Haqqani Network Leaders," February 5, 2014. (<https://www.treasury.gov/press-center/press-releases/Pages/jl2284.aspx>)