

Taliban narratives on Al Qaeda in Afghanistan

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Key messages

Much has been written about the Taliban's links to Al Qaeda since 2001, but there is little consensus. Based on more than 100 interviews with insurgent commanders and others, this report examines the Taliban's strategic calculus for maintaining their links to Al Qaeda.

Interviews with Taliban fighters and commanders suggest that a mix of interests sustains Taliban–Al Qaeda links, including material reciprocity, camaraderie and legitimacy concerns. Many of these links are individual rather than institutional, and the nature of these relationships varies across the movement.

The Taliban leadership has been unwilling to confront or overtly act against Al Qaeda or other groups. Seeing Al Qaeda as a severely diminished force, the Taliban are confident that they can keep it in check.

Now that the Taliban have taken power in Afghanistan, a rethink of the international community's approach on this issue is urgently required. Understanding the group's interests, constraints and pressure points is essential.

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About the paper

This working paper is an output of the Centre for the Study of Armed Groups at ODI. The Centre provides rigorous analysis, tailored solutions and a safe space in which to discuss the challenges of understanding and engaging with armed groups.

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Acronyms/Glossary

AQIS	Al Qaeda in the Indian Subcontinent
IEA	Islamic Emirate of Afghanistan
IED	improvised explosive device
IMU	Islamic Movement of Uzbekistan
KPK	Khyber Pakhtunkhwa
<i>mahaz</i>	fighting unit
mujahedeen	denoting in this context Afghans or others who fought in the 1980s against the Afghan government and the Soviet occupying forces
<i>shura</i>	council
SWT	<i>Subhanahu wa ta'ala</i> , Arabic for 'the most glorified, the most high'
TTP	Tehrik-e-Taliban Pakistan
<i>ulema</i>	religious leaders

1 Introduction

Since 2001, much has been written about the Taliban's links to Al Qaeda and other foreign terrorist groups. The UN Sanctions Monitoring Committee claims that the Taliban continue to actively support Al Qaeda and that Al Qaeda is quietly rebuilding inside Afghanistan (UN Analytical Support and Sanctions Monitoring Team, 2020, 2021). US government officials have meanwhile publicly insisted that the Taliban have distanced themselves from the group. US intelligence reporting portrays Al Qaeda in Afghanistan as a relatively minor threat, with uncertainty about how its capabilities may develop over the medium and longer term (see US Department of Defense, 2020).

The nature of Taliban–Al Qaeda links has long been heavily disputed among analysts, diplomats and experts. Some argue that it is a relationship of convenience or necessity for either or both groups, while others insist there are more deeply rooted personal and ideological bonds. There is also scepticism about the degree to which the Taliban have actually distanced themselves from Al Qaeda.

When it comes to the available evidence, transparency is in short supply. Some assertions are based on confidential intelligence assessments, while others appear to rely on anonymous sourcing or a small number of interviews. This makes the prevailing beliefs or common arguments difficult to triangulate or contextualise. To be fair, this is not an easy subject to investigate or reach definitive conclusions about. Interviewees and sources have many reasons to conceal or exaggerate certain claims, and various analysts, politicians and groups supportive of a sustained foreign military presence in Afghanistan have used certain claims to further their own positions or interests.

Particularly now that the Taliban have taken over Afghanistan, it is vitally important to get these dynamics right. Al Qaeda has predictably released a statement praising the Taliban's victory, and Al Qaeda (as well as other groups) may see the Taliban's takeover as not only a source of inspiration (and propaganda), but also an opportunity to regroup in Afghanistan. In the agreement signed in Doha in February 2020 between the US and the Taliban (included in Appendix 1), the latter pledged not to allow foreign terrorist groups to use Afghan soil to target the West. Yet with foreign forces now gone, the ability to monitor foreign fighters on Afghan soil has significantly diminished. Following the withdrawal, US General Frank McKenzie warned 'the Taliban is going to have their hands full with ISIS-K. And they let a lot of those people out of prisons, and now they're going to be able to reap what they sowed' (Al Jazeera, 2021).

This working paper explores Taliban experiences with and views of Al Qaeda. Specifically, it examines the Taliban's strategic calculus in their relations with Al Qaeda since 2001. It is based on over 100 interviews with Taliban commanders and fighters, and others, inside Afghanistan, who currently have, or have had in the past, close ties to Al Qaeda.

The field research and much of this analysis was completed before the fall of the post-2001 Afghan government and the Taliban's capture of Kabul in August 2021. But it is even more relevant now. Understanding the Taliban's position on Al Qaeda prior to taking power is vital to making sense of how they might approach the issue now that they are the ruling authority. Since commencing formal negotiations with the US in 2018, the Taliban's approach to Al Qaeda appears to have focused on drawing them closer and increasing their surveillance of Al Qaeda. In the Taliban's view, expelling or overtly acting against Al Qaeda is out of the question – unless, of course, Al Qaeda acts against them or defies their authority. The Taliban have no problems acting against potential rivals, as demonstrated with various rogue commanders, the Islamic State in Afghanistan, Jandullah and others. But the Taliban have long believed that Al Qaeda, dependent on the sanctuary and protection the Taliban offer, is unlikely to challenge them. Seeing Al Qaeda as a severely diminished force, the Taliban are confident that they can keep it in check.

This approach presents significant risks, for both the Taliban and the international community. The Taliban's 'we can control them' narrative defies credulity for many Western policy-makers, who remember the Taliban government making similar claims before 9/11. While some see this as recklessly overconfident, others dismiss it as disingenuous subterfuge. A major unknown variable is the fact that, while many analysts do not believe Al Qaeda in Afghanistan presents a threat today, there is disagreement and uncertainty about whether, how and how long it might take the group to gather strength in Afghanistan now that the country is broadly under Taliban control.

Either way, the Taliban–Al Qaeda relationship is a problem without a clear solution. A fundamentally different strategy is now required to manage the relationship and mitigate the risks it presents. Understanding the Taliban's interests, constraints and pressure points is essential to crafting that approach.

1.1 Methodology

This working paper is based on 107 interviews conducted by one of the co-authors (Rahmatullah Amiri) in 2020 and early 2021. Most of these interviews were conducted with Taliban fighters and commanders, and a smaller number with fighters from other groups, tribal elders and other interlocutors. Interviewees were identified based on their experiences and relations with Al Qaeda and other foreign fighters. Most hailed from or were based in the east, south-east and south of Afghanistan (mainly Kunar, Helmand, Ghazni, Zabul, Kandahar, Paktia, Khost and Paktika provinces). Some interviewees were in charge of escorting Al Qaeda figures, for example, while others had hosted them. Most were still with the Taliban and some had reconciled with the government or switched allegiances to other groups (mainly the Islamic State in Afghanistan), but all had a long history with the Taliban or deep associations. Some Tehrik-e-Taliban Pakistan (TTP) commanders were also interviewed.

Interviewees were asked about historical relations between the Taliban and Al Qaeda, from 2001 to the present. The conversations were free-flowing, focused largely on their own experiences and

direct knowledge of Al Qaeda–Taliban dynamics. Interviews typically stretched over several hours. The authors sought to mitigate any misunderstandings by triangulating accounts as far as possible and re-interviewing some sources. A snowballing approach was partially employed, whereby often an interviewee might refer others, enhancing trust and the ability to cross-check accounts.

Alongside this, over a dozen US, UN and other Western and Afghan security officials, analysts and diplomats were interviewed to give their perspectives on these dynamics. The authors also conducted an extensive review of the existing literature on this topic, to better contextualise the findings and compare Taliban accounts to mainstream analysis.

Given the sensitivity of the subject, there were inevitably some who were reticent when it came to talking about the presence of foreign fighters or some who initially denied they existed at all; e.g. ‘this is just propaganda, there are no foreigners with us, you tell me: do you see any foreigners here with us?’ These were a minority; most interviewees were willing to speak and even those who were reticent were eventually forthcoming about their experiences. But this would not have been possible without a significant time investment in finding the right connections and interlocutors to establish a degree of trust. As such, this study represents one of the most extensive pieces of fieldwork to date into this subject.

There were, nevertheless, challenges and limitations. Reports of Al Qaeda and foreign fighters more generally operating in Afghanistan are extremely difficult to verify and track. Local people interviewed might make assertive claims about the presence of ‘foreigners’, with no concrete proof, and fighters from southern Afghanistan deployed elsewhere might be referred to as ‘foreign’ or ‘Pakistani’. These kinds of dynamics have plagued analysts, researchers and journalists working on this topic for years, and continue to lead to unverified or poorly substantiated claims about ‘Al Qaeda’ in Afghanistan (Bleuer, 2016).

Given this, the authors tried as far as possible to verify and contextualise accounts from multiple angles. For example, interviewees for this research often talked about ‘Arabs’ or ‘*ghari mulki*’ (non-civilians) but would not naturally refer to them as ‘Al Qaeda’ (although this was always confirmed in interviews). Additionally, the large number of people interviewed, the careful selection of interviewees and time spent triangulating helped guard against misunderstandings.

This research does not address Al Qaeda in the Indian Subcontinent (AQIS), or indeed other groups. It focuses on Taliban relations with Al Qaeda, or what some entities refer to as ‘Al Qaeda Core’. While the lines between the two are frequently blurred in reporting and security analysis, the Taliban’s relationship with Al Qaeda is significantly different, in terms of the dynamics, history and political implications, from their relations with other groups. As such, it is important to briefly distinguish between what we mean when we refer to Al Qaeda and AQIS.

1 Interview with tribal elder, Kunduz, 27 February 2021.

Established in 2014, AQIS effectively unified Al Qaeda's long-standing relations with various South Asian armed groups and actors, spinning off these links into a more formalised, separate entity.² The US government has heavily targeted AQIS, and at least prior to the recent withdrawal of its troops did not see AQIS as a major threat to its operations in Afghanistan or elsewhere (Tribune, 2020). AQIS-affiliated actors have used Taliban areas of Afghanistan as sanctuaries (US Department of Defense, 2020: 28; UN Analytical Support and Sanctions Monitoring Team, 2020; Mir, 2020), although the exact nature of the relationship between the Taliban and AQIS merits further research.³

Understanding relations with AQIS would have required a different approach and is beyond the scope of this work. Part of this has to do with the fact that on-the-ground perceptions did not, in reality, align to outsider distinctions, labels or understandings. While old guard 'Al Qaeda' was distinctive for those interviewed in this research, the lines were more blurred with regard to AQIS and other Pakistani and South Asian groups. For example, Taliban interviewees might refer to 'mostly Punjabi' fighters instead of 'Arabs'. Additionally, fighters from the region were more likely to move together and train with other groups, or switch among them. Some individuals may have been affiliated with Al Qaeda or attended their training camps before 9/11, fought with various Pakistani militant groups, supported Taliban operations or trained their fighters, and/or then fought with or supported AQIS. So it is perhaps unsurprising that there is often confusion regarding the slippery nature of affiliations.

2 The Taliban and Al Qaeda after 9/11

Al Qaeda in Afghanistan today is a shadow of what it was before 9/11. Relentless targeting of Al Qaeda and global attention to terrorism threats over the past two decades have made it much harder for the group to operate and plan attacks. According to US public intelligence estimates in 2020, fewer than 200 former or current Al Qaeda remained in Afghanistan, and the US government did not consider the present threat from Al Qaeda to be severe (Tribune, 2020). Yet Al Qaeda's relationship with the Taliban has ensured its survival in Afghanistan.

The Taliban leadership has been reticent when it comes to talking about these links frankly or publicly, for perhaps obvious reasons. Commanders on the ground were more forthcoming, but still minimised the importance of these links. 'Al Qaeda did train [Taliban after 9/11], Al Qaeda did provide them with money, Al Qaeda did work closely with Taliban, Al Qaeda did accompany the Taliban commanders, Al Qaeda did fight in the Taliban lines', one commander from Kandahar

2 Interview with counterterrorism expert, 20 May 2021. Al Qaeda has had long-standing links with, for example, Lashkar-e-Tayyiba, Harkat-ul-Jihad-e-Islami, Lashkar-e-Jhangvi, Harkat-ul-Mujahideen, Jaish-e-Mohammed and Sipah-e-Sahaba, among other actors (Mendelsohn, 2016; Ressler, 2017; Brown and Ressler, 2013). That said, the exact nature of the Al Qaeda–AQIS relationship is the subject of extensive debate (see Soufan Center, 2019; UN Analytical Support and Sanctions Monitoring Team, 2020).

3 Various analysts have offered different takes on AQIS's closeness with the Taliban and the nature of mutual support (see Soufan Center, 2019; Mir, 2020).

admitted. ‘But all those things make a very small percentage of the Taliban operations and activities, therefore is nothing for the Taliban.’⁴ They also emphasised that any support Al Qaeda provided was largely in the past.

To understand the nature of contemporary dynamics between the Taliban and Al Qaeda, we must return to 9/11. A lot about links between the groups after the US-led invasion is still unclear, unknown or disputed. A key point made by many interviewees, however, was that the core Taliban leadership and Al Qaeda regrouped in parallel. While much of the surviving leadership of both groups fled to Pakistan following the US invasion of Afghanistan, Al Qaeda had stronger links with Pakistani militant factions (specifically, elements of what would later become TTP, but they also had links with others) than it did with the Taliban, during this period. Drawing on these and other relationships, Al Qaeda slowly reconstituted some of the training and recruiting infrastructure in Pakistan that it had established in pre-9/11 Afghanistan.

Al Qaeda figures in Pakistan nevertheless faced significant challenges to their survival. The US and Pakistan governments’ targeting of Al Qaeda in raids and drone strikes significantly constrained its capacity, movement and ability to communicate. Post-9/11 financial restrictions and sanctions made its situation even more difficult.

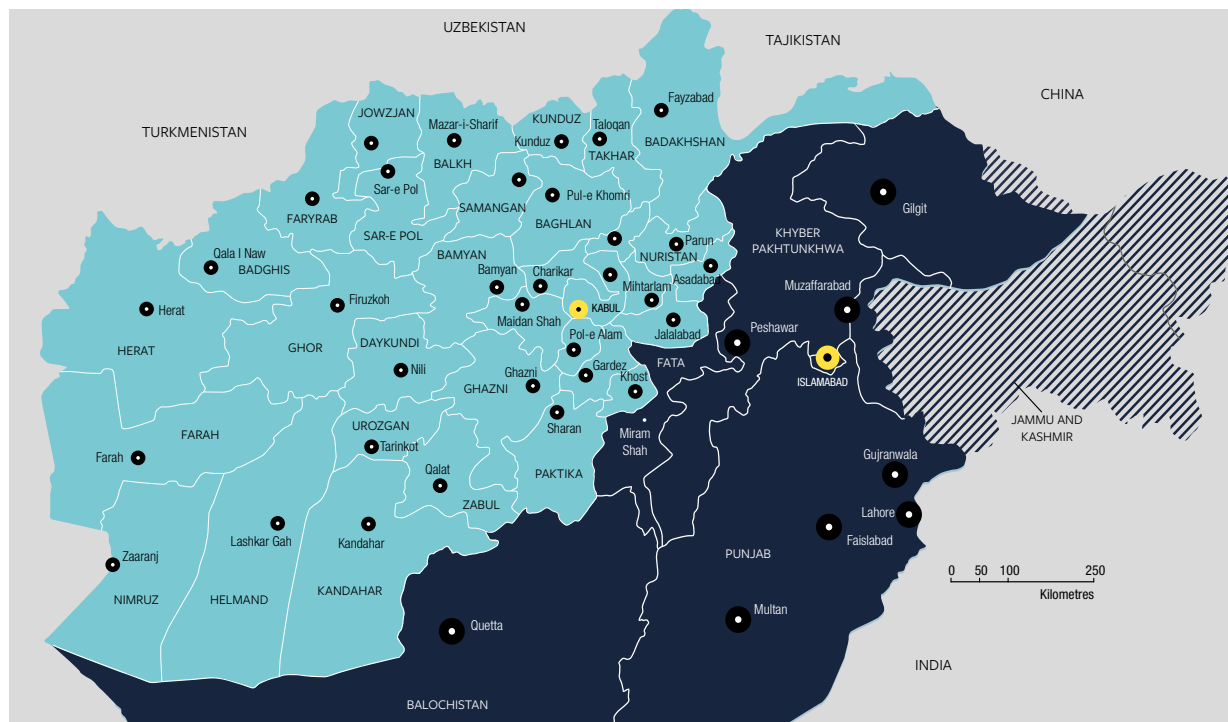
Al Qaeda during this period appears to have acted as a conduit and connector supporting a range of entities and causes. As one US government security official put it, it focused on ‘building, sustaining and drawing from a joint human resources roster and sharing financial pools, when they can, and all of this is driven by a sense of brotherhood and reciprocity’.⁵ Some of this was directed at the nascent Afghan insurgency, but the nature and extent of links with Taliban figures varied. In general, these relationships were highly localised and often individual.

2.1 Patterns of Al Qaeda–Taliban cooperation

Al Qaeda effectively became dependent on the local groups operating on both sides of the Afghanistan–Pakistan border, and many of these links were deeply personalised. While there are different regional and local patterns and dynamics. One caveat is that this research focused on where the Al Qaeda presence has historically been strongest – the south, south-east and east – and does not look at these links elsewhere in the country.

4 Interview with former Taliban commander, Kandahar Province, 20 November 2021.

5 Phone interview, 10 May 2021.

Figure 1 Afghanistan–Pakistan border regions

Information shown on this map is compiled from numerous sources.

Arguably, Al Qaeda’s strongest and earliest foothold in the south-east dates back to the Arab mujahedeen presence in the 1980s and 1990s. After the collapse of the Taliban government in 2001, numerous Al Qaeda fighters fled through the south-east of the country into Waziristan. Saif Ur Rahman, then leader of the Nasrullah Mansoor network, was a key ally during this period, protecting foreign fighters – affiliated with Al Qaeda as well as the Islamic Movement of Uzbekistan (IMU) and others – and helping many to transit into Pakistan. Rahman’s Shahikot base was one of the last holdouts for Taliban and foreign fighters. The international operation to take it was one of the largest battles of the war, mythologised by both sides. Saif Ur Rahman’s subsequent death was a significant loss for Al Qaeda – but a gain for the Haqqani network, then a mujahedeen faction with deep roots in the south-eastern Loya Paktia region. With Saif Ur Rahman’s death, the Haqqani network became critical for Al Qaeda’s survival.

Of all the networks comprising the Taliban, it is with the Haqqani network that Al Qaeda has arguably had the most extensive relations. Jalaluddin Haqqani, the now-deceased leader of the Haqqani network, had links with Al Qaeda figures and other Arab jihadists dating back to the anti-Soviet jihad. That is arguably true of many former mujahedeen leaders, but he was among the first to incorporate Arabs into his fighting groups in the 1980s and cultivated strong fundraising links to Gulf states. After 2001, the Haqqanis welcomed Al Qaeda’s assistance on the battlefield, but accounts portrayed their military contribution as minor (they contributed to one or two out of every 100 operations, according to one commander). After 2001, Al Qaeda also tended to stay apart from the local population as much as possible, to avoid detection and betrayal (this was

particularly pronounced in South and North Waziristan). Further, the Pakistan army's Operation Zarbi Azb in 2014 changed the Haqqani–Al Qaeda relationship, effectively displacing an array of armed actors who had been operating from North Waziristan since the aftermath of 9/11 and, in the immediate aftermath of the operation, constraining Haqqani and Al Qaeda.

In the east of Afghanistan, Al Qaeda was helped by its long-standing relationships with Salafists, dating back to the 1980s and earlier, when Arab fighters sought to convert Afghan mujahedeen, predominantly Sunni followers of Hanafi school, to their version of Salafism. Yet they still faced challenges. After 2001, large numbers of men, particularly from Kunar and Nangarhar, joined the government and the security forces. This, and the comparatively stronger tribal structures (many of which were then aligned to the government), meant Al Qaeda struggled to make inroads. Still, there were opportunities and connections. Many of the tribes separated by the Durand Line, the border between Afghanistan and Pakistan, had links to Al Qaeda on the Pakistan side, and this influence slowly bled over into Afghanistan as the security situation deteriorated.

Here Al Qaeda worked through religious scholars and their focal points to recruit participants and used mosques and madrassas to funnel recruits to training locales. The objective of these trainings, according to participants interviewed, was to raise awareness of the obligations of jihad, provide Islamic education and impart training in weapons and improvised explosive devices (IEDs). One interviewee described most of the participants he trained with as religious scholars, as opposed to hardened fighters. Interviewees talked about how Al Qaeda tried to target or recruit Afghans in Pakistan and across the border inside Afghanistan but did not initially appear to have much success.

One attendee at a camp in the Terah Valley in Pakistan, in the early years after 9/11, said the Arab instructors required translators because they could not speak local languages. While he learned how to clean and assemble weapons, they could not practise shooting them for fear of attracting attention. This individual later joined the Taliban, but remarked that 'after the training, there was no follow up from the Arabis; for example, nobody ensured that we would actually engage in fighting in Afghanistan'.⁶ These camps were not exactly a direct pipeline to the battlefield in Afghanistan, but they nevertheless supported the growth of the insurgency.

Al Qaeda had far fewer links with the Taliban in southern Afghanistan. While they cooperated in certain instances, Al Qaeda never established the kind of relationship and presence in southern Afghanistan – the centre of the Taliban insurgency – as it did in the south-east and east. The key Taliban commanders that would reignite and later dominate the insurgency in the south (i.e. Dadullah, Mansour, Ahmed Osmani) did not have the same kind of close relations with the surviving Al Qaeda figures as commanders in the south-east. While they occasionally

6 Interview with former Taliban commander, 19 September 2020.

collaborated with Al Qaeda (e.g. escorting them, fighting alongside them), this was more limited than elsewhere. Indeed, much of the Al Qaeda presence in Pakistan was in what is now known as Khyber Pakhtunkhwa (KPK), in closer proximity to south-eastern and eastern Afghanistan.

While seemingly a non-factor in the south, the impact of Al Qaeda's support to the Taliban in the east and south-east is debatable. From roughly 2006 onwards,⁷ Al Qaeda began sporadic training and operations inside Afghanistan (again, largely in the east and, to a lesser extent, in the south-east). This training did not appear widespread and had significantly decreased by 2012–2013. After all, the resurgent Taliban had by that point significant combat experience and the ability to train recruits. Al Qaeda seemed to be a training resource that could be called upon by some commanders or fighting fronts, but not an essential one. Additionally, the extent and frequency of this support were limited by US targeting of Al Qaeda. Describing his impressions of Al Qaeda figures he encountered around 2008, one Taliban commander with the Haqqanis said the 'Arabs do not know what to do, [they] try a lot but [have] problems because Americans have spies everywhere in the villages'.

Where they did provide support, part of Al Qaeda's added value was motivational. One person talked about four specific individuals coming via Pakistan to train local Taliban:

They taught us how to fight, and also the importance of jihad. They came with an interpreter who would translate the lectures to us, as these foreign fighters only knew a little bit of the local languages. These foreigners used mosques and local guest rooms for training and other activities. They would do their religious preaching at night and early in the morning during morning prayers.⁸

Their preaching inspired fighters and helped recruit new ones. In Kunar, interviewees often talked about 'Arabs' visiting to provide religious inspiration and tactical encouragement:

They would come to Shultan Dara [an area of Kunar]. Each time when Al Qaeda members would come they would do three things: travelling around to see different Taliban commanders in the area, spending time training the soldiers and fighters and preaching about jihad – the importance of it, the invasion and the infidels' plans for the world. They would discuss, plan and strategise with the local Taliban commanders, providing them advice on where and how to attack checkpoints and where to move forward with mortar attacks. They would also provide information about new technologies, for example, the plans to attack Daridam [an area in Marawara district of Kunar] was actually pushed for and motivated by Al Qaeda in 2010.⁹

In the south, the dynamic has been different. Al Qaeda figures might transit through areas and come to fight alongside Taliban, but the interaction with Taliban commanders and fighters was

7 2006 is a conservative estimate – some interviewees said it was earlier, around 2003.

8 Interviewee from Kunar, 2 September 2020.

9 Ibid.

less frequent and contact more limited. ‘Arabs would come in a way that we could not even recognise them, hiding their faces, [they] did not talk or participate in discussion’, said one Taliban official from Kandahar. ‘The Arabs [were] coming and leaving the area without anyone finding out about them.’¹⁰

No southern Taliban interviewee spoke of religious preaching and operational influence along the lines of that in the east or south-east. A fighter from Zabul described Al Qaeda engagement as tactical and infrequent, saying that ‘a very small number of Al Qaeda used to come with us for fighting, but after a couple of weeks they would go back with our leaders or by themselves to a different area’.¹¹

Taliban fighters and commanders more often spoke of acting as guides, escorts and hosts to Al Qaeda – something that continued up to 2021, even as training and motivational preaching seem to have declined. For their protection, and for the protection of their Taliban hosts, these figures moved frequently. One Taliban from Kunar who acted as host and escort explained it as being almost like a relay: ‘the Arabs were handed over to me, I was told to take them to Qari [another Taliban]. A couple of days, they were with Qari. Afterwards, Qari handed them over to another Taliban to take them to Dangam district’.¹² Interviewees said that Al Qaeda seemed to favour a degree of distance from the Taliban (with a few exceptions). There was a sense they did not entirely trust the Taliban and wanted to mitigate the risk of detection and betrayal. Tensions have arisen in the aftermath of airstrikes killing Al Qaeda figures ‘hosted’ by the Taliban, with Al Qaeda figures blaming the Taliban.

Personalised connections

Most Taliban–Al Qaeda links today, as in the past, appear to be based on individual connections. While they might have preached to or trained larger groups of fighters, Al Qaeda figures typically relied on individual relations and networks. This is not to suggest that links at the Taliban leadership level do not exist, but again, a picture was painted in which many contemporary operational relationships were premised on individual preferences and alliances.¹³ Many of these relationships involved material reciprocity and mutual support. Just as Al Qaeda needed local commanders for protection, so certain Taliban commanders and fronts used these connections to draw on technical expertise (for example, with IEDs) or for financial support.

Al Qaeda providing payments to favoured commanders was more common in the east and south-east. In certain instances, Al Qaeda was effectively buying loyalty and protection. Taliban who acted as escorts and hosts felt that such compensation was only fair given that they were

10 Interview with Taliban commander, Kandahar, 2 January 2020.

11 Interview with Taliban fighter, Zabul, 16 September 2020.

12 Interview with Taliban commander, Kunar, 2 December 2020.

13 The Taliban–Al Qaeda relationship is not unique in this respect, and personal relations can also support more institutionalised relations; see Bacon (2018a; 2018b).

providing assistance and putting themselves at risk in the process. In other instances, payments were seen more as donations, meant to express solidarity. Commanders in Paktika, for example, said that Al Qaeda figures gave them Pakistani rupees to buy material for their fighters.¹⁴ Several older Taliban commanders noted that support was meagre in comparison to the patronage they enjoyed from Arab mujahedeen in the 1980s and 1990s. There was also a prevailing sense that Al Qaeda did not necessarily see financially supporting the Taliban as a key priority – particularly in light of their own relatively limited funds, and as the Taliban became better-resourced over time.¹⁵

These payments could, in theory, have created conflicting loyalties. But when asked if accepting money from outside the movement was permitted by the Taliban leadership, fighters and commanders insisted there was no such restriction – at least not concerning Al Qaeda. Instead, they felt encouraged to take advantage of (almost) any external support available. Emblematic of this attitude, one commander in Ghazni said, ‘we welcome the support of anyone against the invasion of US forces in Afghanistan’.¹⁶ In exchange, the Taliban effectively turned a blind eye to what these actors wanted to achieve through the use of their sanctuary in Afghanistan.

Finally, it is worth noting that, in several of the cases investigated, this favouritism gave the false impression that these Taliban commanders were somehow part of – or reporting to – Al Qaeda. In reality, there was a distinction between the two groups even where close cooperation and deep personal ties existed. More broadly, Taliban interviewees did not talk about ‘membership’ or ‘integration’, and there is little sense of Taliban ‘working for’ Al Qaeda (or vice versa). Additionally, there was no indication of Al Qaeda trying to recruit Taliban into their ranks, or of the ‘merging’ of Taliban and Al Qaeda units and fighting groups, as has been recently reported elsewhere (UN Analytical Support and Sanctions Monitoring Team, 2020).

Ideology and solidarity

Solidarity and shared ideology were also an important part of these relationships. There is a strong and enduring sense of Al Qaeda and the Taliban both being engaged in a defence of Islam. ‘Arabs for years have been with us as mujahedeen. With us, they are fighting the infidels’, one Zabul commander said. ‘In this fight, there is nothing that can directly benefit them, but we all fight for the sake of Allah.’¹⁷

The Taliban also had an enduring respect for the old guard Al Qaeda as their former comrades in arms from the mujahedeen days. As one commander said, ‘let me tell you of myself, when I see an

14 Interview with Taliban commanders, Paktika, 3 March 2021.

15 One caveat is that the Taliban’s fundraising efforts (particularly via the Haqqani network and in the Middle East) are likely to have included some donations from actors somewhat affiliated with or sympathetic to Al Qaeda, but this is of course not the same as Al Qaeda directly providing funds to the Taliban.

16 Interview with Taliban commander, Ghazni, 4 November 2020.

17 Interview with Taliban commander, Zabul, 21 September 2020.

Arab, I will do whatever to protect him'.¹⁸ This extended to how they were viewed: not as Al Qaeda but as fellow mujahedeen. As one Helmandi commander said, 'locals and Taliban both see them as mujahid or foreign mujahed, they do not call them Al Qaeda'.¹⁹

There was a resulting sense among many interviewees that the Taliban owed Al Qaeda loyalty and a degree of protection. When asked if the Taliban would take action against Al Qaeda in the future, one commander seemed sceptical, saying '[Al Qaeda] will say that "I fought alongside your people for the last 20 years, we [Al Qaeda] helped you to stand on your feet, now you will be disarmed and hand me over to the non-Muslims?"'.²⁰ Detailing a dispute between Taliban and Al Qaeda members in northern Helmand, another commander described an Al Qaeda as saying 'you look down at us, but we fought the last 20 years in a very difficult situation'.²¹

Al Qaeda's role in the 9/11 attacks was curiously absent from most Taliban narratives. Part of this seemed to arise from the fact that Taliban commanders and fighters saw the relationship in terms of individuals – specific Arab 'mujahedeen' they knew or encountered – rather than 'Al Qaeda' as an organised entity. This allowed them to more easily disassociate the people they knew from 9/11 and the US invasion that cost the Taliban its government. When asked about this, a commander in Helmand said 'there is no talk of who caused the invasion but everything is about Muslim vs non-Muslim'.²² The Taliban justified their fight by positioning themselves as protecting Islam against occupying 'infidel' forces and an un-Islamic 'puppet' government. 'There are two things: infidels and Muslims', another former Taliban fighter said, and 'the infidels wanted to occupy our country'.²³

Alongside this, the Taliban leadership has more widely minimised Al Qaeda's role in the 9/11 attacks.²⁴ Taliban spokesman Suhail Shaheen raised eyebrows in August 2019 when he implied that Al Qaeda may not have been behind the 9/11 attacks. 'That was not known, still it is not known who was behind that', he told CBS News (Tyab, 2019). Shortly after the Taliban took power in August 2021, spokesman Zabiullah Mujahed said that, although there was 'no proof' Osama bin Laden was involved in 9/11, 'we have given promises that Afghan soil won't be used against anyone' (Pannett, 2021). These remarks show little change from the Taliban government's stance immediately after 9/11: they would only hand over bin Laden for a trial in a third country if given 'proof' of his guilt (Irish Times, 2001; Mashal, 2011).

This rather politically convenient narrative of doubt persists within elements of the Taliban. Taken to its logical conclusion, it suggests that the Taliban are disingenuous in pledging to prevent Al Qaeda or other groups from attacking the West. If they do not believe that Al Qaeda was

18 Interview with Taliban fighter, Helmand Province, 2 April 2021.

19 Interview with Taliban commander, Helmand, 27 January 2021.

20 Interview with Taliban commander, Zabul province, 17 February 2021.

21 Interview with Taliban commander, Helmand, 17 January 2021.

22 Interview with Taliban commander, Helmand, 17 January 2021.

23 Interview with Taliban former fighter, Helmand, 24 January 2021.

24 This is despite the fact that bin Laden claimed credit for the attacks in a 2004 video (see CBC News, 2004).

behind 9/11, then they are unlikely to take serious action against them. But things are not quite so black and white. There are internal inconsistencies and contradictions in the Taliban's narratives around 9/11 and Al Qaeda. There is also no overarching internal consensus.

In interviews, Taliban views on Al Qaeda and 9/11 varied and were not always logically consistent. Indeed, there was scepticism about Al Qaeda's role in 9/11, but disassociation was more common. Unless prompted, few people even talked about 9/11 or connected it to US involvement in the war. Some, however, were more willing to speak frankly about the past costs of Al Qaeda's presence in Afghanistan. 'Look, the Afghans paid a heavy price, they [Afghans] killed their own family members, for being spies over the Arab mujahedeen,' said one commander from Kunar. 'The Afghan mujahedeen and their families got completely wiped out because of these Arabs.'²⁵ Even so, this individual was confident that the Taliban – once they returned to power – would be able to control foreign fighters.

3 Taliban perspectives on Al Qaeda today

In order to secure a political guarantee for US military withdrawal, the Taliban had to pledge to prevent Afghanistan from being used to attack the West. From their perspective, this tenuous commitment was probably the best assurance they felt they could give to the US and the international community. They know that failing to fulfil this commitment will have severe consequences for the government they wish to establish. But at the same time, they could not risk being seen to act against Al Qaeda. In effect, the Taliban have sought to manage the expectations and demands of both the US and Al Qaeda – despite the fact that these expectations and demands are in direct contradiction with one another.

The Taliban leadership, in particular the political leadership that has been representing the group in negotiations, has long believed they would be able to handle any issues posed by Al Qaeda once they 'won' the war. Further, they believe they will be able to effectively act against Al Qaeda – if they get in the way of Taliban objectives, or otherwise present a challenge to their legitimacy and control. But this assumption only holds if the Taliban are able to convince their rank and file that taking action against Al Qaeda is warranted. In their view, the key challenge has been, and will continue to be, to ensure that their decisions do not cause dissent within the movement.

The trouble is the diverse array of opinions and perspectives on Al Qaeda within the Taliban. *Mahaz* (fighting unit) commanders, those leading large segments or holding important positions within the military hierarchy, arguably present the largest potential internal hurdle. Key *mahaz* commanders, the political commission and the *rahbari shura* (leadership council), are divided on

25 Interview with Taliban commander, Kunar, 2 September 2020.

the issue. Many favour cooperation with the international community, including on the issue of Al Qaeda. They would not support the idea of evicting Al Qaeda from Afghanistan, but do not have a strong desire to see the group stay. They agree that Al Qaeda should not and cannot operate the way it did during the 1990s.

Alongside that, however, many commanders doubt whether Al Qaeda presents a real threat to the West. Instead, they believe that the US has used Al Qaeda as an excuse to continue to target Muslims. The narrative among the Taliban, especially among ground commanders and fighters, has been that the US is after Al Qaeda because they are Muslims. Additionally, the rank and file do not understand the cost of the Taliban's retaining relations with these groups. Nevertheless, most upper- and mid-level military commanders are likely to obey whatever the *mahaz* and political leadership decide. And at present, the consensus among the Taliban leadership appears to be that Al Qaeda will not operate against the West from Afghanistan.

To a certain extent, the Taliban leadership has already made its position clear through the signing, with the US, of the Agreement for Bringing Peace to Afghanistan on 29 February 2020 (known as the Doha agreement). The text of the Doha agreement reflects this delicate balancing act. It requires the Taliban to take active measures to 'prevent any group or individual, including al-Qa'ida, from using the soil of Afghanistan to threaten the security of the United States and its allies' (the full text of their commitments is reproduced in Appendix 1). This agreement signalled to many of those interviewed that the Taliban will no longer allow Al Qaeda the sort of freedom it once enjoyed. In their view, it conveyed the sense that the Taliban consider Al Qaeda to be more of a liability than an asset.

On the other hand, the vague nature of the commitment allowed the Taliban just enough leeway to balance expectations from both the US and Al Qaeda. The Taliban leadership has not publicly 'renounced' its links to Al Qaeda, and the Taliban reportedly refused to accept the word 'terrorist' in reference to Al Qaeda in the text of the agreement (Mashal, 2020). Further, the Doha agreement does not compel them to take any immediate, specific action, and it is unclear what verification mechanisms are in place to ensure Taliban compliance. And the Taliban do not appear to have taken any significant action against Al Qaeda or other foreign groups since signing the agreement.

The Taliban have since taken some action to manage US expectations, while also providing enough reassurance to Al Qaeda to keep them onside. The Taliban are betting that they can get away with fairly minimal action, apparently because they do not believe that the international community can or will do much about it at this point. And with regard to Al Qaeda, the Taliban have drawn them closer in order to effectively buy their approval for the US-Taliban deal. It has calculated that Al Qaeda, reliant on Taliban protection, would be unlikely to cause problems.

This seems to have worked so far. In 2020, the US government publicly said that it was satisfied with the Taliban's progress to date, although it would like to see more (US House Committee on Oversight and Reform, 2020; De Luce and Williams, 2020; International Crisis Group, 2020).

In reality, and regardless of the facts on the ground, the US needs there to be a narrative of Taliban progress on counterterror commitments to justify the withdrawal of US forces and any continuing relationship with the Taliban now that they are in power in the country. The Doha agreement outlined a vague Taliban counterterror commitment, and both sides have so far been invested in maintaining an appearance of the Taliban adhering to that commitment.

The Taliban's strategy is not without significant risks. Drawing Al Qaeda closer prior to the US withdrawal, seemingly to ensure their cooperation, appeared to many outside observers as a sign of their disingenuousness towards the US. It is not clear what, if anything more, the Taliban are prepared or likely to do, either independently or under pressure from the international community. And, technically, the Doha agreement does not compel them to take any specific action.

In reality, the Taliban leadership has long believed they will be able to handle Al Qaeda – or any problems their presence presents – after they 'win' the war. Interviews with Taliban fighters and commanders on the ground painted a more complex picture of the challenges they will face now that they are in government.

3.1 Dealing with Al Qaeda

The Taliban have claimed to be tightening their surveillance and monitoring of Al Qaeda and other foreign militant groups (albeit without taking any direct action to curtail their activities). Accounts from the ground show that they have tried to do this to some extent, but it is a mixed and messy picture. Nevertheless, there are indications that the Taliban's laissez-faire attitude towards their commanders' relations with Al Qaeda and other foreign groups is ending.

The Taliban claim to have sent two letters to their field commanders regarding the counterterror commitments in the Doha agreement (Suhail Shaheen, quoted in Paton Walsh and Perez, 2021). The first letter surfaced on social media in September 2020, detailing the 'rules' for groups sheltering in Afghanistan (see Appendix 2). Among these rules was the condition that they refrain from using Afghan territory to plan or execute attacks against other countries. A second, shorter document surfaced in February 2021 (see Appendix 3), directing that no one is allowed to arbitrarily shelter or cooperate with foreigners, and that such actions will result in dismissal (Khaama Press, 2021).

The Taliban's intelligence wing does appear to be keeping increasingly close tabs on foreign fighters, in line with the directives above. 'Whenever foreigners come to Musa Qala,' according to one commander in Helmand, 'Istikhbarato [intelligence] Mawlawi Saib talk to them.'²⁶ At the district level, interviewees said that the Taliban intelligence officials – more so than individual fighters and commanders – now acted as focal points for Al Qaeda, providing them with security, helping them find accommodation, escorting them in their travels and so on.

26 Interview with Taliban commander, Helmand, 26 January 2021.

Several motives drove this more ‘organised’ approach to foreign fighters. Interviewees talked about these foreigners being guests for whom the Taliban feel responsible. They referenced disputes and recriminations after airstrikes, where Al Qaeda accused individuals on the Taliban side of selling them out to US forces. Now, they argued, they would be better able to protect these ‘guests’. This explanation strained credulity. A more likely scenario is that the Taliban wanted to keep an eye on foreigners’ activities to ensure that they do not jeopardise the Taliban’s progress and political prospects.

While the Taliban leadership has clearly empowered its intelligence wing to take responsibility for foreign fighters, it is not clear what instructions have been transmitted to commanders and fighters on the ground. Some commanders reported receiving instructions to conceal their relations with, and the activities of, foreign fighters, to protect themselves from external criticism as well as to protect these foreign fighters from detection. One commander in Helmand said:

Until now, we have not received any instructions about what and what not to do about Al Qaeda and others from our leaders. There are some foreigners, we do not know whether they are Al Qaeda fighters or others. They live their life in accordance with the rules and regulations of the Taliban. So far we did not have any problem with them.²⁷

Similarly, some said they had not received any directives to monitor specific individuals or groups. According to one commander, ‘with us, nothing has been shared from the leadership’.²⁸

Despite the uneven nature of these actions, it does appear that the Taliban have sought to institutionalise and depersonalise these relationships at the local level. This also aligns with larger efforts the Taliban have made to tighten command and control, and gradually institutionalise and bureaucratised governance to ensure obedience from the rank and file (Jackson and Amiri, 2019). Thus, it makes sense that they would seek to extend this control to non-Taliban fighters operating in their areas. Finally, these actions might have been also partly performative, aimed at reassuring the US that the Taliban have the ability to monitor Al Qaeda, even if the Taliban were not currently taking any clear action against them.

3.2 No good options

From the Taliban’s perspective, they likely felt this approach was the best they could do under the circumstances. Unsurprisingly, the idea of handing over foreign fighters to the US or its allies was out of the question. A commander in Helmand said, ‘in all of Afghanistan, I do not see one person who can dare to hand over a hand-tied Arab [Al Qaeda] to Americans or others’.²⁹ Another Helmandi commander bluntly said, ‘it is impossible for Taliban to hand over any foreign fighter

27 Interview with Taliban commander, Helmand, 21 January 2021.

28 Interview with Taliban commander, Helmand, 2 April 2021.

29 Interview with Taliban commander, Helmand, 26 January 2021.

to the US and other countries'.³⁰ Taliban fighters and commanders also stressed that Al Qaeda had given them no reason to act against them. Al Qaeda has been deferential to the Taliban in its public statements, and there was no sense of Al Qaeda defying the Taliban (at least not in the way Osama bin Laden did, repeatedly, before 9/11).³¹ As one commander said, 'no one can talk about [kicking out Al Qaeda] because they did not do anything that Taliban can pinpoint as reasons in the last 20 years'.³²

If the Taliban were to expel or otherwise crack down too harshly on Al Qaeda or other foreign fighters, they would be effectively acting against fellow Muslims at the request of the very forces they have been fighting for the past 20 years. There is a fear that such action would spur dissent in the Taliban ranks and create legitimacy problems on a wider scale. Indeed, negotiations with the US over the Taliban's counterterrorism commitments partly hinged on the Taliban not wanting to be seen as siding with the US and against Al Qaeda (Nelson, 2019). This helps explain the Taliban's insistence on the neutral wording of these commitments and references to Al Qaeda in the Doha agreement.

Yet the issue is more complicated than that. Even if the Taliban had agreed to 'break ties' with Al Qaeda, it is not clear what specific action this would have entailed. Much of the language the US has used in the past to describe what they would like the Taliban to do ('breaking ties' being the prime example) does not denote a specific action or series of actions, making it difficult to know what would satisfy their requirements. Part of the problem is that almost any course of action would create new risks and challenges. If the Taliban were to expel these individuals, some argue that they would probably regroup elsewhere or disperse. If the Taliban were to hand these individuals over to the US or a third party, the US or that third party would then be in the unenviable position of having to figure out what to do with them. 'The painful lesson of Guantanamo is that putting these guys on trial isn't exactly a viable solution,' one US security official remarked. 'Nobody wants these guys back and so once you've got them, you'll be stuck with them for a long while.'³³

Instead of requiring them to take specific action, the Doha agreement puts the onus on the Taliban to figure out how to deal with the problem. While seemingly confident they can keep the situation under control, it appears that they have tried to keep Al Qaeda onside while tightening their surveillance of them. So far, this seems to have worked to the Taliban's advantage. Al Qaeda – in public, at least – has shown nothing but loyalty to the Taliban and support for the US–Taliban deal. A statement attributed to Ayman al-Zawahiri, the *current* leader of Al Qaeda, warmly welcomed the US–Taliban deal. The statement urged the Taliban to abide by the terms, calling on all Islamic scholars, wealthy donors and others, to support the Taliban.

30 Interview with Taliban commander, Helmand, 27 January 2021.

31 According to multiple accounts, there were significant tensions over bin Laden refusing to listen to the Taliban, or breaking promises to stop talking to the media, and the Taliban feeling they were suffering internationally as a result (Gutman, 2013; Strick van Linschoten and Kuehn, 2014).

32 Interview with Taliban commander, Helmand, 2 April 2021.

33 Interview with US security official, 9 June 2021.

Al Qaeda's stance is broadly unsurprising. To publicly criticise the Taliban – upon whom Al Qaeda partly relies for sanctuary – would have been deeply risky and ultimately counterproductive. But there is a lurking contradiction: while the US–Taliban deal is generally praised by a range of Al Qaeda figures, affiliates and associated Islamic scholars, there is a sense that the Taliban *acting against* Al Qaeda would be highly controversial among these audiences (Bunzel, 2020).

The Taliban have, however, encountered resistance from other quarters. The TTP publicly rejected the rules outlined in the Islamic Emirate of Afghanistan (IEA) September 2020 Decree (Appendix 2). They argued that its aims (resistance against the Pakistan government) and Al Qaeda's objective (global jihad) were different, implying the TTP should be exempt from such strictures. But in a lengthy public statement, the TTP spokesman outlined the bigger problem for the Taliban:

If Afghan Taliban try to eliminate or silence other groups by force, their own reputation could be negatively affected, especially in jihadi circles. The situation would turn into a stalemate, in which case Afghanistan will witness a new war.³⁴

If a similar public dispute were to happen with Al Qaeda, the consequences would probably be far more harmful to the Taliban's morale and its credibility with certain audiences. Al Qaeda's value to the Taliban as an insurgency has been partly about the legitimacy it bestows. Al Qaeda's approval and support is a signal that the Taliban's actions are just and Islamic. The Taliban leadership has been criticised by some hardline commanders for signing the US–Taliban deal, but continued Al Qaeda presence and endorsement helped the Taliban create a buffer against dissent. In this light, reports that the Taliban leadership consulted Al Qaeda figures on the Doha agreement before signing it look less suspicious and more like *realpolitik* (UN Analytical Support and Sanctions Monitoring Team, 2020).

The Taliban, however, do not want Al Qaeda to stay indefinitely. Some would be glad to see them gone – if a dignified way for them to leave could be found. As one commander explained, 'the leadership [Taliban] want Al Qaeda to leave the country but will not push them out'.³⁵ This echoes pre-9/11 Taliban narratives, in which they felt they could neither expel bin Laden nor find a way of getting him to leave voluntarily.

Members of the Taliban leadership have privately described these individuals as 'refugees' who pose no threat but cannot return to their home countries.³⁶ Similarly, one former aide to bin Laden explained that 'to live in Afghanistan is a compulsion for some Arab Mujahidin as they faced threats in their respective countries ... the people shelter them here because they consider them former Mujahidin and guests' (Khan, 2020).

34 Via Zelin (2020).

35 Interview with Taliban commander, Ghazni, 27 December 2020.

36 Interview with a western diplomat, 26 April 2021.

Classing these individuals as refugees is, perhaps obviously, a non-starter with much of the international community. They might agree to repatriate those whose home countries would imprison them upon arrival, but this would be unacceptable to both the individuals in question and the Taliban. Unless other options present themselves, these individuals are likely to remain in Afghanistan indefinitely.

3.3 Challenges and dilemmas

None of those interviewed felt Al Qaeda would challenge the Taliban or present a real threat to the US or the international community. Al Qaeda has suffered serious losses through airstrikes over the years, and interviewees said their numbers and activities inside Afghanistan had significantly diminished in recent years. The presence of Al Qaeda was not even discussed much among those interviewed, at least not until the signing of the Doha agreement.

Many analysts and Western officials agree that Al Qaeda in Afghanistan is a shadow of what it was before 9/11, when it had a significant presence, unfettered movement and multiple training camps in the country (Byman, 2021; Jakes et al., 2021). The more uncertain aspect is whether, when and under what conditions Al Qaeda or other associated networks and groups, such as AQIS, might be able to gather enough strength to launch attacks against the US and others (particularly US allies in the region, such as India).

The Taliban seems unmoved by such concerns. The real problem Al Qaeda presents for the Taliban is the political problem induced by its continued presence. Many felt that the US was using Al Qaeda as an excuse to stay in Afghanistan. Indeed, the Taliban have publicly accused ‘anti-peace elements who seek the continuation of war’ of generating false intelligence that exaggerates the threat (Al Emarah, 2017; 2020a; 2020b). A New York Times opinion piece by Sirajuddin Haqqani criticised such ‘inflated’ concerns, saying that ‘reports about foreign groups in Afghanistan are politically motivated exaggerations by the warmongering players on all sides of the war’. The piece promised that the Taliban ‘will take all measures in partnership with other Afghans to make sure the new Afghanistan is a bastion of stability and that nobody feels threatened on our soil’ (Haqqani, 2020). The Taliban have separately claimed that there are no foreign fighters left in Afghanistan, or at least none that pose much of a threat to the West (Al Emarah, 2020a; 2020b; 2021a; 2021b; Marty, 2010). For the Taliban, the only problem Al Qaeda’s presence created was that it gave the US a justification to prolong its presence.

Given the relatively small number of Al Qaeda figures in Afghanistan, the Taliban feel they have a handle on the situation. Typical of this attitude, a commander from Kunar insisted that ‘if there is an agreement, and Al Qaeda and others break that agreement, then Taliban will take actions in the light of sharia, fighting them, arresting them’.³⁷ Interviewees emphasised that the Taliban have

37 Interview with Taliban commander, Kunar, 7 October 2020.

greater power over Al Qaeda than they did in the 1990s. Interviewees portrayed a situation in which, before 9/11, Al Qaeda had all but unfettered movement in Afghanistan.³⁸ After 9/11, however, they needed Taliban protection and could not necessarily move safely without Taliban assistance.

Taliban fighters and commanders insisted that, once the Taliban resumed control of the country, very little would happen on Afghan soil without the Taliban's consent. So much so that their level of assurance at times beggared belief. 'Whoever lives under the rules of the regime, they can be Chechens, Arabs, Al Qaeda and others,' said a commander from Khost. 'Whoever doesn't live by the rules of the regime will be kicked out of the country within a day or two.'³⁹ Another felt that 'their presence is one thing that will be okay, but they will not be used against other countries... The Taliban will not allow them to attack other countries from Taliban-controlled areas.'⁴⁰

Even if it was unclear exactly what (if anything) the Taliban intend to do differently now that they are in power, there was overriding confidence that Al Qaeda could be brought to heel. A larger question is what would happen if the US provided the Taliban with evidence that Al Qaeda had orchestrated, or was planning, an attack – would the Taliban believe it? This, of course, strays into the realm of hypotheticals. But the narratives and beliefs that this working paper has explored raise genuine questions around whether the Taliban would ever be convinced in this regard.

When asked if Taliban commanders and fighters would listen to their leadership regarding any decisions on this issue, many responses were decisively blunt: 'success in the IEA is because of commanders and fighters listening to their leaders – unlike the Government in Kabul'.⁴¹ This consensus, however, appeared to derive from the belief that the leadership was unlikely to take drastic action. 'We will listen and obey any decision made by the leadership,' a commander from Kunar said. 'But we know that our leaders, who make decisions with the help of *ulema* [religious leaders], will take into account the sacrifices and effort when making any decision. We know that they will make a decision in the light of sharia.'⁴² In other words, the *ulema* are likely to remind the Taliban of Al Qaeda's support and insist that their sacrifices should not be ignored. As detailed in the preceding chapter, Al Qaeda figures have cultivated close links with religious scholars, supported their brand of Islamic education, and increased the Taliban's legitimacy in jihadist circles – which many among the *ulema* and even some in the higher ranks of the Taliban leadership have valued.

38 In point of fact, the Taliban did attempt to impose restrictions on Al Qaeda, and specifically bin Laden, in the 1990s (see Rashid, 2001; Strick van Linschoten and Kuehn, 2014). However, this was largely absent from interviewee accounts.

39 Interview with Taliban commander, Khost, 18 November 2020.

40 Interview with Taliban commander, Kunar, 7 October 2020.

41 Interview with Taliban commander, Kunar, 14 November 2020.

42 Interview with Taliban commander, Kunar, 2 September 2020.

Still others were more pragmatic. ‘I myself do not think that IEA will allow anything,’ said a Taliban commander in Kunar, speaking prior to the Taliban take over in August 2021. ‘These Arabs know how much we paid the price. Now that we are on the verge of winning this, I do not think there will be any more problems.’⁴³

4 Conclusions

The most benevolent interpretation of these views is that the Taliban are overconfident in their belief that they will be able to control Al Qaeda and other militant groups. They have long assumed that they would gain control of the country after the withdrawal of foreign forces – and that once they are in power, nothing will happen without their knowledge and consent.

Before taking power, the Taliban employed a gradual approach of monitoring and increasing control over these entities. The logic here was that cracking down on Al Qaeda or other foreign fighters would only cause legitimacy problems for the Taliban, and these fighters would just regroup somewhere else anyway – better to let the Taliban keep them onside and keep an eye on them. While the Taliban leadership had no desire to support international terrorism, it also wanted to avoid creating problems for itself. Yet the Taliban approach of drawing Al Qaeda closer, so as to better control their activities, appeared to many outsiders like deepening engagement.

To some extent, it appears that the Taliban have refrained from confronting Al Qaeda because they do not believe that the international community can or will do much about it. Al Qaeda and other foreign fighters have given them strategic depth in conflict, and the Taliban leadership had little reason to alienate them. Doing so would have risked creating more enemies and potentially internal dissent, something the Taliban wanted to avoid – at least until after they won.

Al Qaeda is significantly diminished in the Taliban’s view, and do not represent much of a threat to other countries at present. They are unlikely to be able to launch attacks that can be *credibly* traced back to Afghan soil, so the Taliban assume that there should be no problems. To be fair, Al Qaeda’s limited capacity and numbers at present give some credence to this. But this ‘we can control them’ line of thinking is problematic for several reasons. Not only do few Western officials or analysts find it credible (see UN Analytical Support and Sanctions Monitoring Team, 2021), but after all, Taliban officials made almost identical arguments to US diplomats in the run-up to 9/11. Even if the Taliban leadership has no desire for any further confrontation with the US and its allies, that is exactly what Al Qaeda and its ideology are designed to provoke.

43 Interview with Taliban commander, Kunar, 2 September 2020.

Now that the Taliban have proclaimed victory, there is the distinct possibility that not only Al Qaeda but foreign fighters with a range of allegiances and objectives will seek safe haven in Afghanistan. The terrorism-related detainees that the Taliban released from Afghanistan's jails during their offensive may already be regrouping.

The Taliban's logic dangerously minimises the risks of misperceptions and false information. The stakes are considerably higher now that they are in power: if the US and its allies were to come to believe that the Taliban were once again harbouring terrorists, they would be unlikely to re-invade Afghanistan – but they could enact a range of punitive actions against the Taliban government. This includes, but is not limited to, refusing to recognise the Taliban government, refusing to remove the Taliban or listed individuals within the Taliban from UN, US and other sanctions lists, broadening existing sanctions, continuing to suspend aid, and continuing to restrict access to government reserves. This would be disastrous, not only for the Taliban but also for Afghan civilians.

Another point to stress is that the Taliban leadership is consensus-based, meaning that it moves slowly when it comes to change, particularly when dealing with controversial issues. The Taliban develops policy iteratively, often to consolidate and formalise existing practices on the ground. It is highly unlikely they have a clear agreement on how they will deal with these groups now that they are in power. Given the myriad challenges the Taliban leadership is dealing with, this is simply not a priority. It is also reasonable to assume that, for both the international community and the Taliban, the main terrorism concern will be the Islamic State in Afghanistan (particularly given the recent attack at the Kabul airport).

As it has shown throughout the Doha process, the Taliban deeply fear alienating certain fighting fronts or constituencies it relies on militarily or for legitimacy. It should be no surprise that the Taliban at war collaborated with whomever could help them achieve victory, and that they were afraid of losing legitimacy. Many within the Taliban believed that keeping Al Qaeda onside was essential. Alienating them – and being seen to side with 'the West' against them – would only cause trouble. Some of their own commanders and fighters might also object. What is to stop a spurned Al Qaeda member from manipulating internal discontent, opposing the Taliban, and creating a new set of problems for the leadership?

To date, the Taliban have taken just enough action to balance demands and expectations from the US on the one hand, and Al Qaeda on the other. The trouble is that the international community, writ large, does not trust the Taliban. Now that the Taliban are in power, sceptics are rightly concerned that they may not adequately address the problem, or that they are aiding and abetting terrorists. The Taliban are now in the unenviable position of relying on a number of untrusting governments and institutions for funding and recognition, and that will have implications for its ability to govern.

4.1 Implications

The Taliban are unlikely to decisively ‘break’ with Al Qaeda. However, the threat to the US emanating from the Taliban–Al Qaeda bond can probably be managed through direct engagement and careful diplomacy. And that might be the best outcome that can be achieved, as the past two decades of conflict and the Taliban’s return to power have painfully demonstrated.

At the very least, the US and the broader international community must stop the problem from getting worse. However weakened Al Qaeda is at present, it nevertheless survives. Any strategy must first prioritise how to prevent existing networks from getting stronger, as well as how to prevent their numbers from growing.

Understanding the nuanced network of relationships that sustain Al Qaeda in Afghanistan is critical to that effort. Because Taliban–Al Qaeda links are at least partly rooted in individual relationships, there are numerous nodes of connection up, down and across the movement. This is a complex web of relationships that the Taliban leadership, even if they were so disposed, would struggle to impose control over or fully sever. But it is important to see these relations in differentiated terms: not all involve material support, and some are more problematic or potentially dangerous than others. The lack of nuance and context in evaluating the diverse array of Taliban–Al Qaeda relationships in play has led to ill-substantiated, often deeply politicised analysis that misidentifies and misconstrues the real and potential threats.

Alienating and isolating the Taliban over this issue would likely backfire. Confrontation alone rarely yields results with the Taliban, and risks entrenching their positions. Furthermore, experience suggests that this will only drive them further into the arms of transnational groups like Al Qaeda.

Efforts to weaken the ties between the Taliban and Al Qaeda can be approached in several ways. The Taliban’s ‘we can control them’ narrative can either be read as dangerously overconfident or disingenuous and deceptive. Assuming overconfidence, part of the solution may lie in ongoing dialogue about the nature of potential threats to the US and its allies (as well as evidence of Al Qaeda acting against Taliban interests). Providing specific, credible evidence about the networks, proto-networks and individuals likely to pose the most severe problems is important. Transmitting this information directly, as well as through a range of allies and interlocutors that the Taliban trust, will be even more important.

Alongside this, the international community must engage the Taliban in a conversation about international security. This could take the form of a sustained, structured track of dialogue, or a series of discreet engagements. Either way, including Muslim countries, such as Indonesia, who have an influential relationship with the Taliban and have grappled with terrorism threats, can play an important role.

Another part of this approach lies in a mixture of carefully targeted incentives and disincentives over the longer term. If the Taliban fail to take the desired action, the international community can increase the costs for the Taliban. At the same time, it will be essential to offer compelling incentives for the Taliban to take specific actions (as well as face-saving measures, that will allow them to shift positions more easily). This will have the added benefit of validating those voices within the Taliban leadership that complain that this is an alliance not worth sustaining. Bearing in mind that the Taliban's calculations will change in step with political dynamics, their desire for legitimacy and recognition might provide helpful leverage.

Now that the Taliban have taken over the country, the best that can be hoped for is that they turn their surveillance and coercion to monitoring and curtailing the activities of foreign fighters in the country – and preventing their numbers from increasing. That is, however, a fairly optimistic prognosis in counter-terrorism terms, and not necessarily the most likely short- or medium-term outcome.

In any scenario, a rethink of expectations and approach is required. Ultimately, this is a chronic problem that the international community will have to manage carefully. The best hope of doing that successfully lies in a long-term strategy to demonstrate to the Taliban that relations with foreign fighters will be costly. Sustained, strategic dialogue between the Taliban and the US will be essential, as will multilateral cooperation, diplomatic agility and a nuanced reading of the situation on the ground. To be sure, it would represent a sharp shift from dominant post-9/11 counterterror approaches. Over the past two decades, the international community has relied on sustained violence to the near-total neglect of diplomacy and dialogue. Bearing in mind that two decades of armed conflict have failed to defeat the Taliban or change their mind about Al Qaeda, a rethink is long overdue.

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Appendix 1

Part II of the US–Taliban Agreement

In conjunction with the announcement of this agreement, the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban will take the following steps to prevent any group or individual, including al-Qa'ida, from using the soil of Afghanistan to threaten the security of the United States and its allies:

1. The Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban will not allow any of its members, other individuals or groups, including al-Qa'ida, to use the soil of Afghanistan to threaten the security of the United States and its allies.
2. The Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban will send a clear message that those who pose a threat to the security of the United States and its allies have no place in Afghanistan, and will instruct members of the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban not to cooperate with groups or individuals threatening the security of the United States and its allies.
3. The Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban will prevent any group or individual in Afghanistan from threatening the security of the United States and its allies, and will prevent them from recruiting, training, and fundraising and will not host them in accordance with the commitments in this agreement.
4. The Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban is committed to deal with those seeking asylum or residence in Afghanistan according to international migration law and the commitments of this agreement, so that such persons do not pose a threat to the security of the United States and its allies.
5. The Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban will not provide visas, passports, travel permits, or other legal documents to those who pose a threat to the security of the United States and its allies to enter Afghanistan.

Appendix 2

IEA September 2020 Decree

Introduction

1. By the leadership of the Islamic Emirate, the registration, control, surveillance, provision of supplies, education and training, health, protection from unfortunate incidents and all the other related affairs of the refugees and foreign mujahedeen has been handed over to Intelligence Commission.
2. To organise and coordinate these matters, the Intelligence Commission has an independent branch in its structure.

Second Chapter: Regarding organising and registration of tribal refugees and foreign mujahedeen

3. The mentioned department through its local personnel should register their identities and specifications, and also, prepare an accurate list of all the refugees across the country.
Name – Country Name – Date of arrival – Reason for arrival – Relevant faction – Type of relationship with relevant faction – Single/married – Sources of funding
4. All refugees should be given identity cards which shall contain all of the above components with a photograph attached.
5. Allegiance to the Islamic Emirate is compulsory.
6. Information on the identities and characteristics of tribal refugees and mujahedeen can be obtained from the relevant faction or from their leader.

Third Chapter: Foreign tribal refugees and mujahedeen's living conditions

7. Should strictly refrain from travelling to and from areas of enemies of Islamic Emirate and if a need arises, then contact intelligence officials.
8. According to Islamic Emirate policy, should not interfere in affairs of any country and only jihad activities in Afghanistan are allowed.
9. Can under no circumstances kidnap a person from a neighbouring country or anywhere else for ransom.
10. In no way can threaten another country's government or its citizens.
11. Should not make such publications or statements that are in contradiction with Islamic Emirate policy.
12. Do not have the right to search vehicles or people or search someone's home, however, if a need arises, should inform the intelligence officials and they will act in accordance with their regulations.
13. Should not interfere in any way in affairs of the relevant departments or commissions of the Islamic Emirate.

14. Like the mujahedeen and officials of the Islamic Emirate, they should strictly obey the decrees and rules of the Islamic Emirate in all circumstances.
15. Any place which is considered suitable for their residence will be provided to them, and they are not allowed to move to another location without permission.
16. Avoid contact and relationships with civilians without permission.
17. In case of problems with civilians should contact intelligence officials.
18. If the intelligence department officials do not listen to them or misbehave with them, they should inform the high ranking intelligence official of the situation.
19. Like the other allies of the Islamic Emirate should strictly and in all circumstances abide by the decrees and rules of the Islamic Emirate.
20. Their officials are obliged to summon the perpetrators or the accused to the relevant parties in case of committing political, legal or criminal offenses.
21. Besides the flag of Islamic Emirates they should refrain from using any other flag to avoid any suspicion.
22. They should promise that they will not invite other religious or jihadi or political group.
23. They shall not recruit local mujahedeen in their ranks and neither can they export new individuals from outside, however, in case of urgent need shall refer to the relevant intelligence officials.
24. They should refrain from making baseless accusations against Islamic groups and parties and also abstain from takfir (accusing another Muslim of apostasy).
25. The group leader at any cost should inform the intelligence department of those mujahedeen who are not affiliated with any faction and come to jihad individually on the basis of their personal connections, and only under such circumstances shall allow that individual in his group.
26. Mujahedeen of Ansar factions who want to come should obtain permission from the leadership. Without the permission of the leadership, they will not be allowed to come to their areas.

Appendix 3

February 2021 Taliban Decree

Islamic Emirates of Afghanistan
Military Affairs Commission
Administrative Directorate

No. 44/Volume 2

Date: 12/02/2021

‘In the name of God, the merciful and compassionate’

To all Provincial officials,

Peace be unto you!

And after: We wish your health and well-being from Allah (SWT).

All the officials and mujahedeen are instructed that no one can place foreign citizens in their ranks on their own, or hide them secretly with themselves. Anyone who commits such an act and if you (the provincial officials) find out, then dismiss them from authority, revoke their group or squad and introduce them to the military affairs commission for further punishment.

Sincerely,

Military Affairs Commission