



Security Council

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Letter dated 10 June 2019 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council

I have the honour to transmit herewith the tenth report of the Analytical Support and Sanctions Monitoring Team established pursuant to resolution 1526 (2004), which was submitted to the Security Council Committee established pursuant to resolution 1988 (2011) in accordance with paragraph (a) of the annex to resolution 2255 (2015).

I should be grateful if the present letter and the report could be brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) Dian Triansyah **Djani**
Chair

Security Council Committee established pursuant
to resolution 1988 (2011)



Letter dated 30 April 2019 from the Analytical Support and Sanctions Monitoring Team addressed to the Chair of the Security Council Committee established pursuant to resolution 1988 (2011)

I have the honour to refer to paragraph (a) of the annex to Security Council resolution 2255 (2015), in which the Council requested the Monitoring Team to submit, in writing, two annual comprehensive, independent reports to the Committee, on implementation by Member States of the measures referred to in paragraph 1 of the resolution, including specific recommendations for improved implementation of the measures and possible new measures.

I therefore transmit to you the tenth report of the Monitoring Team, pursuant to the above-mentioned request. The Monitoring Team notes that the original language of the report is English.

(Signed) Edmund **Fitton-Brown**
Coordinator
Analytical Support and Sanctions Monitoring Team

Tenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2255 (2015) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability and security of Afghanistan

Summary

The period under review was one during which much changed in Afghanistan and in the various approaches of the international community towards it. The Eid al-Fitr ceasefire in June 2018 was the initiative of the Government of Afghanistan, and represented a continuation of peace efforts that the President of Afghanistan, Ashraf Ghani, had been driving forward since the second meeting of the Kabul Process for Peace and Security Cooperation in February and which included sustained outreach to Afghan and international ulama to articulate an explicit religious imperative for peace. The enthusiasm with which the ceasefire was embraced on both sides of the conflict took the Taliban leadership by surprise. They moved quickly to prevent its extension or repetition, but probably also recognized the implications for their ability to prolong the conflict without showing some interest in peace talks.

The Taliban subsequently replaced a number of senior provincial commanders and increased the pace of attacks nationwide. Although this cost them an increased number of casualties, including of senior figures, it put the Taliban at an advantage militarily and created a widespread sense of insecurity in Afghanistan. The Taliban stormed the provincial capital of Ghazni in August and held it for four days. They also defeated the local manifestation of Islamic State in Iraq and the Levant (ISIL), listed as Al-Qaida in Iraq (QDe.115), in Jowzjan Province in northern Afghanistan in July, deriving propaganda benefit from the success and establishing a pattern of military action against ISIL which they have sustained for the remainder of the period under review. They took advantage of parliamentary elections in October to harass overstretched government forces and disrupt the process itself. Nocturnal attacks on checkpoints forced the Government to abandon remote outposts, adding to the sense that the Taliban were gaining the advantage. There were also high-profile assassinations, of which the most striking was that of the Chief of Police of Kandahar City, General Abdul Raziq, in October.

By the start of the 2019 fighting season, which was announced on 12 April under the name “Al-Fath,” or “Victory,” the political backdrop had changed. In fact, extensive talks had already taken place in early 2019 between the Taliban and the United States of America. The first week of Al-Fath saw the highest level of security incidents in two years. The Taliban enjoy robust supplies of weapons, ammunition, funding and manpower, with 60,000 to 65,000 fighters and half that number or more of facilitators and other non-combatant members. Areas of full Taliban control are not particularly extensive and they have been unable to hold a provincial capital, but the extent of full government control, that is, areas where the Taliban do not overshadow the day-to-day security of ordinary Afghans, is also limited. The Taliban continues to enjoy support and endorsement from Al-Qaida (QDe.004) in Afghanistan and it remains to be seen whether they will be willing to give this up in favour of progressing peace talks.

The Taliban continue to rely on opium poppy for revenue, supplemented by illicit mining, extortion, illegal sales and donations from abroad. Partly because of drought and partly as a result of reduced areas of cultivation, poppy production in 2018 fell from its record high level of 2017, but remained higher than in earlier years. Annual Taliban income from all aspects of the illegal narcotics trade remains in the hundreds of millions of dollars. These sources of income bring the Taliban into systematic

engagement and partnership with Afghan organized criminals. The continuing partial reliance on donations from abroad is serviced by travel, especially to the Gulf countries, and contacts between representatives of the Taliban and private individuals and entities in those countries.

Building upon the Kabul process and a range of informal contacts which had existed for years, peace initiatives continued throughout the year under review, with a growing number of Member States seeking to play constructive roles. The first acknowledged meeting between the Taliban and United States officials took place in July 2018. The tempo of talks increased following the appointment of a United States special envoy in September, and then quickened further in early 2019. As of April 2019, a tentative understanding exists between the Taliban and the United States about military withdrawal by the latter in exchange for counter-terrorism guarantees by the former, but as yet there is no agreement about how to take forward an Afghan-Afghan peace process or how it should fit in with the existing Afghan political timetable. Presidential elections have been delayed and are currently scheduled for September 2019.

ISIL has suffered military setbacks during the period under review, but Afghanistan remains its largest and most threatening manifestation outside Iraq and the Syrian Arab Republic. Following its defeat in Jowzjan, it no longer has a visible, concentrated presence in northern Afghanistan, but it is still assessed as commanding between 2,500 and 4,000 fighters, mainly in Nangarhar and adjoining eastern provinces. Its rate of attacks was lower in early 2019 than a year earlier, but it retains significant capability. Meanwhile, other terrorist groups in Afghanistan are broadly aligned with the Taliban and Al-Qaida. There are estimated to be a total of 8,000 to 10,000 foreign terrorist fighters in Afghanistan, including those with ISIL. The vast majority are from the immediate region, and most of these are from Pakistan. Those of Central Asian origin under the umbrella of the Taliban may harbour ISIL sympathies and ambitions to launch attacks in Central Asia, but their freedom of action is currently limited.

The peace process has increased international interest in the sanctions regime under resolution 1988 (2011), given the importance of facilitating travel by listed Taliban negotiators. On 6 April 2019, the Committee approved a nine-month travel ban exemption for 11 such sanctioned individuals.

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I. Status of the Taliban

A. Taliban leadership

1. Since the previous report (S/2018/466) of the Monitoring Team and the Eid al-Fitr ceasefire of June 2018, the leadership of the Taliban has had to address a number of challenges, including the unexpected start of direct negotiations with the United States, the successful targeting of many mid-level and senior Taliban commanders and several religious edicts ruling the conflict in Afghanistan as unlawful under the tenets of Islam. Despite these challenges, the Taliban leadership has managed to maintain the group's overall unity, while steering the movement towards greater political recognition as a result of the negotiations with the United States and engagement with other Member States. It should be noted that this engagement often occurred in violation of the travel ban under the 1988 (2011) sanctions list.

2. One of the most significant developments of the past 12 months has been increasing pressure from ordinary Afghans to bring an end to the fighting. The event that underscored the exhaustion and dissatisfaction with the war was the Eid al-Fitr ceasefire, which lasted from 15 to 17 June 2018. During the ceasefire, it was estimated that between 25,000 and 30,000 Taliban entered government-controlled cities, towns and villages. These Taliban engaged in direct peaceful contact and even joint celebration of the Eid festival with government officials and members of the Afghan National Defence and Security Forces in an unprecedented display of goodwill.

3. By the second day of the ceasefire, however, Taliban leaders, including Deputy Emir Mullah Yaqub (not listed) and Taliban spokesperson Zabihullah Mujahid (not listed), began directing Taliban commanders to advise their members against such interactions and labelled such behaviour as treason.¹ This order was largely ignored by the Taliban rank and file, resulting in a Taliban statement on 17 June directing all of its fighters to leave government-controlled areas by sunset of the same day and resume jihad against the Afghan Government.¹

4. The Taliban leadership subsequently took action to increase levels of Taliban attacks nationwide and to carry out a systematic replacement of all Taliban commanders believed to have shown reluctance in preventing their fighters from fraternizing with Afghan citizens in government-controlled areas. Those commanders relieved of their positions were replaced by more hard-line Taliban, often from other provinces, or supported by the Haqqani Network (TAe.012).² Herat Province was one such example where, after the Eid al-Fitr ceasefire, the Taliban leadership council moved to replace the Herat shadow governor with Mullah Munib (not listed), a Taliban hard-liner from Kandahar. The previous shadow governor, Mullah Abdul Rahim Manan from Badghis Province, remained as deputy while another hard-liner, Mullah Samad (not listed), remained as another deputy and was also appointed to act as head of intelligence for the Province. Some replacements from other provinces were reportedly accompanied by their own Taliban red units,³ likely intended as a way to keep at a distance any local tribal elders or government officials who might happen to share tribal or other common backgrounds. Some earlier similar replacements made by the Taliban leadership were reported by the Monitoring Team in its ninth report (S/2018/466, para. 4).

¹ Statement by the Taliban.

² An Afghan official stated that the Haqqani Network had influenced the nomination of 22 Taliban provincial shadow governors.

³ Taliban commando or special forces units, also known as "Sre Kita" (Pashto).

5. The Taliban also suffered the loss of some senior leaders in the fighting. The most important of these was the death of Mullah Manan Akhund Manan in an air strike on 1 December 2018.⁴ Mullah Manan was the Shadow Governor for Helmand Province, led military operations in the Province and was the most senior Taliban leader in the southern region. Mullah Manan's replacement was named as Mullah Sharafuddin Taqi, an appointment that reportedly caused friction within the Taliban, as the preferred choice of many to replace Mullah Manan had been Mohammad Ibrahim Sardar (not listed).⁵ Mullah Taqi himself is reported to have been killed in an air strike in April 2019.

6. In September 2018, the Taliban announced the death of Jalaluddin Haqqani (TAi.040), the founder of the Haqqani Network. Haqqani's son, Sirajuddin Jallaloudine Haqqani (TAi.144), has been the deputy to Taliban leader Haibatullah Akhundzada (not listed) since late May 2016, while also acting as head of the Haqqani Network. Officials reported that the elder Haqqani had died some years ago after a prolonged illness and that, despite the announcement of his death by the Taliban, there would be no tangible impact on the battlefield. In November 2018, the Taliban issued a condolence statement for Torek Agha (TAi.174), another senior Taliban commander from Kandahar.

7. Regarding the military campaign, Taliban offensives took place in Badghis and Farah Provinces against Afghan government forces in late June, shortly after the Eid al-Fitr ceasefire. In July and August, the Taliban launched separate operations to eliminate their ISIL rivals in Jowzjan Province. In total, by 19 June 2018 the Taliban had resumed both large and small-scale attacks in 21 Afghan provinces, an indication that Taliban command and control over its fighting forces was strong. The most notable operation was the attack and brief seizure of Ghazni City between 10 and 14 August 2018. The attack was seen by many as a firm rebuttal by the Taliban of a second government-offered ceasefire for Eid al-Adha that would have been observed on 21 and 22 August.

8. The attack on Ghazni came shortly after the appointment on 28 June 2018 of Lieutenant General Scott Miller as the new commander for United States and North Atlantic Treaty Organization (NATO) forces in Afghanistan and after the reaffirmation by NATO on 12 July of the alliance's support for its mission in Afghanistan by extending financial support for Afghan forces through 2024.

9. The Taliban were unable to hold Ghazni against a determined counter-attack by Afghan forces and air support from the United States. The Taliban subsequently withdrew from the city, after setting government buildings on fire. Prior to the assault, the Taliban reportedly managed to mass between 800 and 1,200 fighters in the prelude to the attack from Farah and Herat Provinces, along with elite red units from Badghis and Helmand Provinces. Taliban forces prevented the arrival of reinforcements by blocking key communication lines and simultaneously launching a multi-pronged attack using captured uniforms and vehicles to achieve tactical surprise. The level of advanced operational competency led some local security officials to accuse the Taliban of benefiting from external advice and support.

10. The Taliban have continued to undermine the morale of the Afghan National Defence and Security Forces by carrying out nocturnal attacks against isolated checkpoints, aided by new supplies of night vision scopes and sniper rifles arriving into Taliban arsenals. This simple yet effective tactic has aided the Taliban's battle for control of rural areas and is likely a key reason for the Afghan National Defence

⁴ The Taliban confirmed the death of Mullah Manan in a statement on 2 December 2018.

⁵ Head of the Taliban Military Commission, see the ninth report of the Monitoring Team (S/2018/466, para. 3).

and Security Forces ceding further ground to Taliban forces this year in an effort to consolidate government-held areas without taking excessive casualties in remote military outposts.

11. The Taliban have also followed through on their 2018 spring offensive threat to target senior personnel of the Afghan National Defence and Security Forces. The most high-profile assassination was that of the Chief of Police of Kandahar City, General Abdul Raziq. General Raziq was killed during an insider attack in October 2018 that also killed the Head of the National Directorate for Security in Helmand, wounded the Kandahar Provincial Governor and came close to killing Lieutenant General Miller. Other attacks by the Taliban included the killing of the commander of Ministry of the Interior special forces in Paktika Province in June, the assassination of the Chief of the National Directorate for Security in Qaiser in January 2019 and an explosion that killed the Deputy Head of the Directorate in Helmand in March.

12. It is important to emphasize that Taliban forces have also experienced significant setbacks and high casualties from Afghan National Defence and Security Forces and international military forces. From June 2018, the Afghan Forces conducted offensive operations in Nad-e Ali, Nawa, Garmsir, Nahr-e Saraj, Sangin and Washer Districts, all key Helmand locations, for control of the strategic Highway 601 running from Nahr-e Saraj through Sangin and terminating at Kajaki. Taliban forces have been pushed back and the Afghan Forces have established control over retaken areas through the establishment of checkpoints and reinforced logistical supply to newly established outposts. These operations have alleviated pressure on the provincial capital, Lashkar Gah, where the Afghan National Police and National Directorate for Security have resumed operations in parts of the city, such as in Babaji, an area hitherto under Taliban control and influence.

B. Expectations for the 2019 fighting season

13. The Taliban announced the commencement of their spring offensive campaign on 12 April 2019, naming it “Al-Fath,” or “Victory,” a statement of confidence for the coming year. The statement is unremarkable compared with previous spring offensives, as it refers to the usual objectives of establishing an Islamic system in the country and of ending foreign occupation. There is a change of tone in its reference to the Afghan Government as the Kabul administration rather than as the puppet regime. There is also a more nuanced approach to the Afghan National Defence and Security Forces, offering them safety and security should they defect. There had been indications that both sides were preparing for intensified military operations, and the expectations for increased violence appear to have been borne out by the initial trajectory of the 2019 season.

14. Member States expect to see increased Taliban military pressure on the Afghan National Defence and Security Forces in 2019, and thereby on the Government of Afghanistan as any negotiations go forward. Many officials suggested that the Taliban leadership were prepared to accept higher casualty levels to achieve their political objectives, which they now believe are in sight. Increased recruitment among Afghan refugees abroad through the large networks of pro-Taliban madrasas was reported to have been taking place over the winter season at higher than normal rates. Three-month grace periods are reportedly being granted to students to encourage them to participate in hostilities against government forces.

15. Estimates by Member States of the number of Taliban fighters range from 55,000 to 85,000. The estimates at the higher end may include fighters who are active during the summer fighting season, which usually begins in April. Taliban facilitators and non-combatants could bring the total figure to approximately 100,000. Afghan

officials stated that the 30,000 estimated Taliban fighters who had entered government-controlled areas during the ceasefire alone provided a useful indicator of the total strength of the Taliban. On the basis of all the information available to the Monitoring Team, it is clear that the Taliban are not struggling with respect to recruitment, funding, weapons or ammunition.

16. Control of 40 per cent to 50 per cent of Afghan territory was contested between the Taliban and government forces during the reporting period, and between 25 and 30 districts are now reported to be under full Taliban control, a number roughly twice that reported by the Monitoring Team in its ninth report (S/2018/466, para. 18). Officials noted, however, that the continued goal of the Taliban over consecutive fighting seasons of capturing and holding a provincial capital had not been achieved.

17. One particular concern voiced by officials of the Afghan National Defence and Security Forces related to security preparations for presidential elections currently due to be held on 28 September 2019. Many observed that it would be difficult to fight the Taliban and protect the elections at the same time, as had proved to be the case with parliamentary elections in October 2018.

C. Taliban and Al-Qaida

18. The Taliban continue to be the primary partner for all foreign terrorist groups operating in Afghanistan, with the exception of ISIL. As previously observed (S/2018/466, para. 19), the Taliban cooperate and retain strong links with Al-Qaida, Al-Qaida in the Indian Subcontinent, the Haqqani Network,⁶ Lashkar-e-Tayyiba (QDe.118), the Islamic Movement of Uzbekistan (QDe.010) and the East Turkistan Islamic Movement (QDe.088), as well as nearly 20 other regionally and globally focused groups. In return for safe havens and the ability to pursue their own business, foreign fighters continue to operate under the authority of the Taliban in multiple Afghan provinces at undiminished levels.

19. Al-Qaida continues to see Afghanistan as a safe haven for its leadership, based on its long-standing strong relationship with the Taliban. Aiman Muhammed Rabi al-Zawahiri (QDi.006), Hamza Usama Muhammad bin Laden (QDi.421) and the Taliban leadership have repeatedly emphasized the importance of the alliance between Al-Qaida and the Taliban. Al-Qaida has grown stronger operating under the Taliban umbrella across Afghanistan and is more active than in recent years. Al-Qaida is seeking to strengthen its presence in Badakhshan Province, especially in Shighnan District, which shares a border with Tajikistan. Al-Qaida is eager to expand its presence in Barmal District in Paktika Province. It has been intensifying its concentration in the Afghan-Pakistan border area in close cooperation with Lashkar-e-Tayyiba and the Haqqani Network. Al-Qaida members act as instructors and religious teachers for Taliban personnel and their family members.⁷

20. Afghan officials reported that the number of Al-Qaida currently assessed to be operating in Afghanistan stands at approximately 240, with the most significant numbers located in Badakhshan, Kunar and Zabul Provinces. Al-Qaida cadre leaders and mentors are also frequently reported to be active in Helmand and Kandahar. A number of Al-Qaida activists have reportedly arrived in Afghanistan from Egypt.

21. As in previous years, in 2018 Al-Qaida released statements that emphasized the Taliban's Islamic Emirate of Afghanistan as an example for all Muslims to follow, including in a five-minute video by Al-Zawahiri in August in which he stated that Al-Qaida considered the Islamic Emirate of Afghanistan to be the centrepiece of a

⁶ The Haqqani Network is officially part of the Taliban.

⁷ Information provided by a Member State.

resurrected caliphate and urged all Muslims to support the Taliban's war against the Crusaders campaign in Afghanistan and elsewhere.

22. Following the reported deaths of Tehrik-e-Taliban Pakistan (QDe.132) leader Maulana Fazlullah (QDi.352) and Haqqani Network founder, Jalaluddin Haqqani, eulogies were issued in August and September by both Al-Zawahiri and Al-Qaida general command.

D. Taliban finances and connections to criminal activity and organizations

23. The Taliban continue to adapt and expand their ability to maintain and generate financial revenues to support their operations. The primary sources of income for the Taliban remain narcotics, illicit mineral and other resource extraction, taxation, extortion, the sale of commercial and government services and property, and donations from abroad.

24. Afghan officials and the United Nations Office on Drugs and Crime (UNODC) in its *Afghanistan Opium Survey 2018* highlighted that the area supporting poppy cultivation in Afghanistan had declined by 20 per cent since record levels in 2017, but that levels of cultivation remained at the second highest amount ever recorded, estimated at around 263,000 hectares. The reduction amounted to 65,000 hectares and was associated with drought conditions in many parts of the country during 2018. Based on overall lower yield on cultivation, UNODC stated that opium production had consequently fallen by 29 per cent (an estimated 6,400 tons) from a 2017 level of 9,000 tons.

25. Both Afghan and international military forces intensified targeted air strikes on opium production sites across Afghanistan. There appear to be no indications that such efforts have significantly reduced the illegal drug trade. Afghan authorities reported that during the first two months of 2019 counter-narcotics authorities launched 839 operations, resulting in the detention of 924 people, including nine police officers, two special service officers, one foreign citizen and 15 women. Over the past year, seizures of drugs occurred at a rate of approximately one ton per month.

26. Despite the decline in poppy production, involvement in the international narcotics trade continued to represent the most significant source of income for the Taliban. Afghan officials estimated Taliban income from narcotics during the reporting period to amount to approximately \$400 million. This total remains stable and is the amount of income from narcotics reported by the Monitoring Team in both its ninth (S/2018/466) and seventh (S/2016/842) reports. As previously noted in the Monitoring Team's eighth report (S/2017/409, para. 20), the fact that the Taliban now control all aspects of production likely indicates that total revenues are even higher. Afghan officials also noted an expansion by the Taliban into crystallized methamphetamine production, which currently appears to be only for domestic consumption.⁸

27. In addition to the Monitoring Team's previous reports regarding narcotics export routes, Afghan officials highlighted a new route in which heroin travels from Afghanistan through Turkmenistan, Azerbaijan, Georgia and the Balkans into Western Europe. In 2018, approximately 900 kg of heroin was reportedly seized in Azerbaijan, a significant increase over previous years.⁹

⁸ For example, 200 kg of crystallized methamphetamine were seized by Afghan counter-narcotics police in 2018.

⁹ Information provided by Member States.

28. The Monitoring Team has highlighted Taliban revenues from the illegal extraction of natural resources and extortion from commercial mining operations in Afghanistan and has issued several recommendations related to these issues (S/2015/79, paras. 22–30; S/2015/648, paras. 42–47; and S/2016/842, paras. 49–54). The Monitoring Team remains in regular contact with Afghan authorities, in particular the Ministry of Mines and Petroleum, to monitor and update the situation regarding the illicit extraction of mineral resources to generate revenue for the Taliban and ISIL.

29. According to estimates by the Ministry of Mines and Petroleum, the Taliban and other terrorist organizations do not currently receive significant revenues from illegal mining. This is in part a consequence of decreases in prices for Afghan talc, marble, lapis lazuli and other stones. The Taliban suspended mining operations in Badakhshan Province at least in part because of the fall in market prices. In other cases, the Taliban extract revenue from mining activities through the imposition of taxes on local extraction occurring in territories under their control, as they do with other forms of commercial activity.

30. Afghan officials acknowledged that Afghanistan was suspended in January 2019 from the Extractive Industries Transparency Initiative, the global body that establishes standards for good governance of the oil, gas and mineral resource industries. A statement by the Board of the Initiative noted the particularly challenging circumstances in which Afghanistan is implementing the Initiative, but concluded that Afghanistan had made inadequate progress overall in implementing the Extractive Industries Transparency Initiative Standard. Notwithstanding the Initiative's decision, Afghanistan is moving forward with a number of initiatives to improve transparency and governance over its mining sector. The Ministry of Mines and Petroleum has proposed new laws for the regulation of mineral sales and licensing, which, when implemented, will give the Ministry greater oversight of the management of mining contracts and additional tools to prevent illegal mining.

31. In October 2018, the Afghan government passed the Minerals Law, which provides a legal foundation for the development of the extractive sector. The law equally provides a system of checks and balances to ensure that the tender processes involved in obtaining mining contracts are undertaken in a transparent manner. Any mineral extraction companies not under central government regulation, or operating in areas outside government control, would be publicly named. In support of these measures, the Ministry informed the Team that it had launched an initiative to survey and map mineral deposits in 16 Afghan provinces by the end of 2019. Surveys for other provinces will be rolled out as security conditions allow.

32. The Ministry of Mines and Petroleum is also working to develop Afghanistan's indigenous capability to refine talc, which is currently exported to Pakistan for further processing. To promote the domestic refinement of talc, the Ministry is imposing taxes on talc exports which decrease as the level of refinement increases. Improvement in refinement capability is also a priority for marble, chromite, copper and iron.

33. Some marble quarries in Helmand remain under the direct control or strong influence of the Taliban. The area of the Salmah Dam, approximately 125 km east of Herat City, is also home to a number of marble quarries. Although the quarries are under government control, transportation routes to Herat City where the raw marble is refined are subject to Taliban interference. Similarly, while companies in Herat City are now capable of refining marble (as opposed to it being exported for refining), the marble is vulnerable to Taliban extortion while in transit to the border between Afghanistan and the Islamic Republic of Iran. Refined marble is far more valuable than raw, unfinished marble.

34. The Monitoring Team was informed that the lack of government control in some areas may be contributing to the exploitation of mineral resources by organized criminal gangs. Officials noted that organized gangs were crossing from the Islamic Republic of Iran into Shindand District in Herat Province to extract muscovite.¹⁰ Shindand District is a heavily contested area with a strong presence of Taliban forces led by Mullah Samad.

35. Afghan officials reported strong ties between the Taliban and organized criminal groups in a number of provinces, including Khost, Paktiya, Paktika, Kunduz, Takhar and Badakhshan. The relationship between the two groups was described as a 50/50 partnership that allows the Taliban to capitalize on revenues generated from heroin, hashish, pine nuts, the extortion of local business and the sale of re-assembled cars¹¹ and spare automobile parts.

36. In its ninth report (S/2018/466, para. 33), the Monitoring Team highlighted the role played by wealthy donors and sponsors of the Taliban who are resident in the Gulf States and within countries that neighbour Afghanistan. In the past year, security and intelligence officials have reported a network of individuals, companies, mosques and madrasas known to provide finances and money-laundering on behalf of the Taliban. In particular, various charitable foundations in Gulf countries give approximately \$60 million annually to the Haqqani Network.¹² The mediator in this relationship is one of the wives of Sirajuddin Haqqani, who is a national of Saudi Arabia.

37. The Team was also informed that Taliban supporters were careful to channel their financial contributions through cash provided to local traders and front companies. Taliban facilitators organizing these donations have included Nasiruddin Haqqani (TAi.146), Najibullah Haqqani (TAi.071), Jamaal Uddin Agha (not listed), Ahmed Shah Noorzai Obaidullah (TAi.166) and the deceased Mullah Mansour Dadullah and Akhtar Mohammad Mansour Shah Mohammed (TAi.011).

38. Member States report that certain members of the Taliban have undertaken visits to Gulf States to collect cash donations amounting to millions of United States dollars. Smaller cash sums were subsequently presented to known Afghan businessmen who frequently undertook religious pilgrimages, thereby utilizing Afghan tribal networks that already exist within the Afghan diaspora located in the Gulf States and Balochistan, Pakistan. Individuals were not openly told the purpose of the money and those returning from pilgrimage were specifically chosen as they were unlikely to be searched while in transit. Upon the return of these individuals, some of the funds would be retrieved by Taliban commanders and the couriers would be allowed to keep a portion for themselves.

39. Individuals who maintain legitimate business interests in the Gulf States and in Balochistan also launder money for the Taliban and share profits with the Taliban. Abdul Razaq Akhund Lala Akhund (TAi.053) is reported to use drug trafficking profits for money-laundering and the Monitoring Team continues to receive reports that Faizullah Khan Noorzai (TAi.153) and Malik Noorzai (TAi.154) conduct money-laundering and provide funding to the Taliban through the import and export of spare automobile parts from Japan. The Noorzai brothers have featured in the reporting of the Monitoring Team previously (S/2012/683, paras. 46 and 47, S/2013/656, para. 16, and S/2014/402, para. 31) and are known to have businesses in Japan; Karachi and

¹⁰ Sheet muscovite is an insulator, making it suitable for manufacturing specialized parts for electrical equipment. Scrap, flake and ground muscovite are used as fillers and extenders in a variety of paints, surface treatments and manufactured products.

¹¹ Automobiles are frequently disassembled and shipped into the country so as to avoid importation tax. Upon arrival in Afghanistan, the vehicles are reassembled and sold for greater profit.

¹² Information provided by a Member State.

Chaman, Balochistan Province, Pakistan; and Dubai, United Arab Emirates. The Noorzai brothers were reported to be using money supplied by Mullah Zakir (not listed), a member of the Taliban Supreme Council and former Taliban military commander for the southern region.

II. Peace process

40. Amid the violence of the past year in Afghanistan, there have been the first concrete steps towards peace talks. In June 2018, Mr. Ghani unsuccessfully invited supreme Taliban leader Haibatullah Akhundzada for direct talks and offered an extended ceasefire for a period of up to one year. Members of the Afghan High Peace Council held talks by videoconference with Taliban leaders and urged them to extend the Eid al-Fitr ceasefire. As described above, the Taliban leadership reacted quickly to order rank-and-file members to return to the front lines. Government officials and members of the Council nevertheless met with Taliban members during the three-day ceasefire. These interactions highlighted the fatigue with continued conflict and the strong desire for peace among many Taliban fighters.

41. A further milestone occurred when the Taliban announced that a delegation led by Sher Mohammad Abbas Stanekzai Padshah Khan (TAi.067) had met with United States officials on 23 July in Doha. Subsequently, in September, the newly appointed United States Special Representative for Afghan Reconciliation and former United States Ambassador to Afghanistan, Zalmay Khalilzad, arrived in Afghanistan to begin preparations for future negotiations.

42. On 25 October, Pakistan announced the release of Abdul Ghani Baradar Abdul Ahmad Turk (TAi.024) to join the discussions in Doha. As one of the founding members of the Taliban movement, Baradar's departure to join the delegation was interpreted as a sign that the Taliban wished to demonstrate that they were taking the negotiations seriously. On 24 January 2019, the Taliban announced the appointment of Baradar as Haibatullah's Deputy for Political Affairs.

43. Afghan officials expressed to the Monitoring Team their intention that the peace process would move forward, albeit not at any cost. In particular, they are eager to preserve what they see as the positive accomplishments of the past 18 years. Equally, they expressed unease that the United States might possibly move forward quickly without consultation with the Government of Afghanistan. The announcement on social media of the intended withdrawal of half of the United States forces currently stationed in Afghanistan caused concern among Afghan officials.

44. The Taliban called off talks with the United States in early January 2019 because of their unwillingness to agree to engagement with the Government of Afghanistan. They have maintained their traditional demands for the withdrawal of foreign forces, a review of the Afghan Constitution, removal of the Taliban from the [1988 \(2011\)](#) sanctions list and the release of all Taliban detainees currently held by the Government. Afghan and other interlocutors of the Monitoring Team assess that the Taliban have little need to make concessions in the current situation, giving rise to speculation that the group will simply continue negotiations with no desire to reach a solution.

45. In February 2019 in Moscow, the first meeting between the Taliban and prominent Afghan figures took place. The dialogue resulted in a commitment to find a political settlement.

46. During the reporting period, two Islamic conferences were convened, which rejected the Taliban view that the conflict in Afghanistan could be deemed as a holy struggle, or jihad. The first was held in Indonesia in May 2018, organized by Islamic

scholars from Afghanistan, Indonesia and Pakistan. The second was organized by the Organization of Islamic Cooperation (OIC) and took place in Saudi Arabia in July 2018. The resulting fatwas declared that the Government of Afghanistan and the Taliban were under a religious duty to negotiate a peaceful solution.¹³ This caused concern within the senior Taliban leadership, who sought to dismiss these decrees as American fatwas, but the mounting pressure exerted for peace by senior Islamic clerics and scholars has clearly sown doubt among some Taliban members.

47. The political timetable in 2019 may be problematic from both the reconciliation and the security perspectives. Peace talks up to this point have been held in the expectation of making significant progress this year. The grand consultative jirga planned for 29 April 2019 represented a logistical and security challenge, and its prospects for feeding into an intra-Afghan peace process were unclear. The Presidential mandate requires elections in 2019, with some political figures arguing that the mandate will expire in May, four months before the earliest possible date for elections to be held in September. Member States expect that the Taliban will seek to disrupt these processes because they do not want to see other Afghan parties establish an enhanced mandate ahead of progress in peace negotiations.

III. Islamic State in Iraq and the Levant in Afghanistan

48. During 2018, ISIL in Afghanistan suffered military setbacks, loss of territory and continued attrition of senior leadership figures. The former ISIL stronghold along the Spin Ghar mountains has been eroded to a small number of pockets held in the Achin District of Nangarhar. Attempts to expand into Paktiya and Logar Provinces in the south-east of Afghanistan have failed. The Afghan National Defence and Security Forces and international military operations have wrested back control over much of the territory once held by ISIL and the Taliban have also weakened ISIL control in other areas of Nangarhar. ISIL has consequently been unable to maintain its operational tempo of previous years.

49. Currently, no organized or open ISIL presence survives outside eastern Afghanistan, and its presence remains concentrated in the eastern provinces of Kunar and Nangarhar. The Monitoring Team's estimate of the total number of fighters, based on a cluster of Member State assessments, is between 2,500 and 4,000.

50. On 25 August 2018, the deputy spokesperson for the Afghan presidency issued a statement declaring that the leader of Islamic State in Iraq and the Levant-Khorasan Province (ISIL-KP) (QDe.161), AAbu Sayed Bajauri, had been killed in an air strike in the Khogyani District of Nangarhar Province. Later, on 31 December, it was announced that acting ISIL-KP leader, Qari Riaz, was killed in an air strike in the Chaparhar District of Nangarhar. The current, fourth leader of ISIL in Afghanistan is Mawlawi Ziya ul-Haq (also known as Abu Omar al-Khorasani) (not listed). The majority of the leaders and members of ISIL remain historically linked to the Tehrik-e-Taliban Pakistan.

51. ISIL in Nangarhar Province maintains direct relationships with the ISIL core in Iraq and the Syrian Arab Republic. Important personnel appointments are discussed between ISIL in Afghanistan and the ISIL leadership, and the publication of propaganda videos is coordinated and they are then disseminated in Arabic and Pashto.

52. Financial resources for ISIL in Afghanistan previously came from the core of ISIL in Iraq and the Syrian Arab Republic. Currently, ISIL in Afghanistan appears to

¹³ The High Peace Council stated that it had distributed hundreds of thousands of copies of the fatwas across Afghanistan for public consumption.

be more reliant on self-financing of its activities. Payments to ISIL rank-and-file membership appear to have decreased significantly. Revenue for ISIL in Afghanistan currently comes from the exploitation of local resources, including illegal mining operations, timber logging, the extortion of transportation businesses, local household taxation, the collection of solidarity funds from overseas mosques and international donations.

53. ISIL in Afghanistan suffered a serious setback with the defeat in July 2018 of the affiliate once led by former Taliban commander, Qari Hekmatullah in the northern Afghan province of Jowzjan. An ethnic Uzbek, Hekmatullah was killed in an air strike in Faryab Province during April 2018. His deputy, another former Taliban commander of Uzbek origin, Mawlawi Habib ul-Rahman (not listed), continued to lead the group. With ISIL having been weakened through further targeted attacks by Afghan special forces and air strikes, Taliban forces laid siege to the ISIL fighters who remained in the two southern-most districts of Jowzjan Province, Darzab and Qush Tepah. By late July, the Taliban reportedly had 800 fighters in the area closing in from three sides on the last ISIL resisters. By the end of July, and after 20 days of fighting, ISIL had lost the battle with 200 fatalities. Rather than be killed by the Taliban, Ul-Rahman surrendered himself and approximately 250 ISIL fighters and their families to Afghan forces in Darzab District.

54. Of the ISIL fighters who surrendered, most were eventually taken to Bagram prison with some 30 minors remaining in detention in Kabul. Afghan officials reported that 25–30 foreign terrorist fighters had also surrendered, but to the Taliban. Most of these were of Central Asian nationalities, although there were also two French and two Indonesian nationals. From the resulting investigation, it appears that the ISIL branch in Jowzjan was directly and regularly in touch with ISIL in Nangarhar and received all communications through them. There were no independent communications outside this channel with the core of ISIL in Iraq and the Syrian Arab Republic.

55. The Taliban were quick to claim victory and issued a statement to the effect that ISIL in Jowzjan Province had been eradicated. Although the defeat of ISIL in Jowzjan was partly brought about by the combined efforts of Afghan and coalition forces, the Taliban secured the propaganda success.

56. Beginning in mid-October 2018, the Taliban launched a large-scale offensive against ISIL in eastern Afghanistan and further increased the intensity of attacks in Kunar Province in April. Based on their perception of the propaganda success resulting from the defeat of ISIL-KP in Jowzjan, the Taliban are likely to prioritize making further inroads into ISIL-held territory. Afghan security forces intensified their operations against ISIL in Afghanistan. Since April 2018, some 300 land and air operations have led to the deaths of approximately 1,200 ISIL fighters. The operational focus was in the Khogyani, Pachir wa Agam and Kot Districts of southern Nangarhar Province. Afghan officials say that ISIL fighters withdrew across the eastern border owing to pressure from the Afghan National Army.

57. Following the demise of ISIL in Jowzjan and corresponding losses in Nangarhar, ISIL issued an increased number of claims of responsibility for high-profile attacks in Kabul and elsewhere. Prominent high-profile attacks claimed by ISIL-KP included a complex suicide attack against the new Ministry of the Interior compound in Kabul on 30 May 2018, a suicide attack against a gathering to celebrate Eid al-Fitr between Taliban fighters and the Afghan National Defence and Security Forces in Nangarhar

on 16 June,¹⁴ a suicide attack at the entry area of the National Security Directorate's offices in Kabul on 16 August, a rocket attack against the presidential palace during a speech by Mr. Ghani on 21 August, a mortar attack in Kabul during a memorial event for former Hazara leader, Abdul Ali Mazari,¹⁵ where former National Security Adviser, Hanif Atmar, and several other prominent officials were present, and a complex suicide attack against the Ministry of Communications and Information Technology in Kabul on 20 April 2019.

58. The majority of claims made by ISIL, however, have been of attacks against soft targets such as the Shiite community or against events related to the Afghan parliamentary elections during the summer and autumn of 2018. One of a number of suicide attacks in Jalalabad targeted a Sikh and Hindu delegation on its way to meet with Mr. Ghani at the Nangarhar Provincial Governor's compound on 1 July, killing 19 people.¹⁶ Further attacks included one on an obstetrics centre in Jalalabad on 28 July¹⁷ and a complex suicide attack against the Department of Refugees and Returnees in Jalalabad on 31 July, which killed 15 people and led to the Afghan National Army assuming direct control for security in the city.

59. Beyond Nangarhar Province, ISIL-KP claimed attacks against a number of Shiite civilian targets, including a suicide attack on a mosque in Gardez City, a suicide attack on a Hazara school in Kabul on 15 August and a vehicle-borne improvised explosive device attack on a Kabul sports club known to be frequented by the Hazara community on 5 September, which killed approximately 20 civilians. ISIL-KP also mounted a suicide attack in Kabul on 9 September against an annual gathering to commemorate the death of Ahmed Shah Massoud and another against a bus carrying security personnel on their way to work in Kabul's Pul-e-Charkhi prison on 31 October.

60. Afghan officials confirmed that a suicide attack against the Nabi Akram Shiite mosque in Herat City on 25 March 2018, which was claimed by ISIL, had indeed been carried out by the group. The two suicide attackers, who were killed, were both reported to be Afghan nationals but were known by their ethnic noms de guerre of Ali al-Tajik and Mustafa al-Uzbek. That information had been obtained by interrogation of a third member, Abdul Hamid Khadem (also known as Abu Bakr al-Khorasani), a 23-year-old member of the Noorzai tribe from Kush Kalay, Farah Province. Khadem had been detained while residing in District 9 of Herat City, also referred to as the Arab Quarter. The cell had formed in the Nangarhar and Kunar border area before being deployed to Ghor Province, where they likely received shelter and assistance from a small network of supporters affiliated to ISIL. From Ghor, the two proceeded to Herat City, where they liaised with Khadem before carrying out the attack on the mosque.

61. Another incident, thought to be carried out by ISIL but still under investigation, was the attack against a Shiite mosque on 3 August 2018 near Gardez City, when three suicide attackers killed 38 worshippers. ISIL-KP claimed responsibility the next day. Security sources stated that the mosque was also acting as a voter registration centre, which may have provided another motive for the attack other than a sectarian one.

¹⁴ ISIL was excluded from the government offered ceasefire, nor did the group offer to participate. The Taliban quickly seized on the incident to order Taliban fighters to avoid such gatherings and thus at the same time any unwanted fraternization with the Afghan National Defence and Security Forces.

¹⁵ Abdul Ali Mazari, a prominent Shiite and ethnic Hazara leader, was killed by the Taliban in 1995. A similar memorial held for Mazari in 2017 was also attacked.

¹⁶ Mr. Avtar Singh Khalsa, the only Sikh candidate contesting a seat in the Afghan Parliament, was among the deceased.

¹⁷ ISIL later claimed that the attack had targeted the offices of the United States Agency for International Development.

The same sources stated that the local Sunni population was supportive of its Shiite counterparts and that there were no tensions between the two groups. ISIL-KP had never previously been known to carry out an attack in Paktiya Province.

62. The number of attacks actually carried out by ISIL-KP remains uncertain. Some Afghan officials assess that the Haqqani Network was responsible for some of them, particularly those against what are deemed hard targets, such as military and government installations or personnel. The same interlocutors concede that ISIL-KP is capable, however, of the attacks carried out against soft targets, such as civilians of the Shiite Hazara community.

63. Based on reporting from Afghan officials in various parts of the country, ISIL has established and continues to maintain a covert network of sleeper cells in Afghanistan. Cells are nominally directed by ISIL command and control figures in Kunar and Nangarhar, with reach into Kabul and other provinces nationwide.

64. Despite the military demise of the so-called caliphate and its territory in Iraq and the Syrian Arab Republic, the number of ISIL members relocating from there to Afghanistan reported to the Monitoring Team has remained consistently low. The proportion of ISIL fighters in Afghanistan with experience in Iraq or the Syrian Arab Republic is still estimated at approximately 10 per cent. It is still assessed that Afghanistan draws its foreign terrorist fighters overwhelmingly from within the Central and South Asia region.

65. Member States have expressed concern about radicalization and terrorist activity within Afghan prisons, especially Pul-e-Charkhi, in eastern Kabul. The prison is filled beyond its intended capacity and there is no adequate system in place to segregate extremist prisoners from others, including drug dealers and other organized criminals. Nor are they prevented from communicating with extremists outside the prison, in Afghanistan or abroad. One Member State reported some external attack planning from Pul-e-Charkhi.

66. The Monitoring Team recommends that the Committee write to the Government of Afghanistan to highlight the risk of radicalization and attack planning in prisons, and to seek a briefing from Afghan officials on their understanding of the situation in Pul-e-Charkhi and any other analogous prisons and any requirements they have for advice or capacity-building to mitigate the risk.

IV. Foreign terrorist fighters in Afghanistan

67. Afghan officials have stated that over 20 regional and international terrorist groups are currently fighting against government forces in Afghanistan, mainly in the border areas. These groups include those listed under the ISIL (Da'esh) and Al-Qaida sanctions list. With the exception of ISIL, these groups are broadly aligned with the Taliban and Al-Qaida. Member State estimates of foreign terrorist fighters present in Afghanistan range between 8,000 and 10,000, similar to previous numbers reported to the Monitoring Team. Most of them are from Pakistan, including the Federally Administered Tribal Agencies of Mohmand, Bajaur, Orakzai and South and North Waziristan. Areas with a larger presence of foreign terrorist fighters are situated mainly in the Afghan provinces that straddle the border with Pakistan and feature remote terrain where access by conventional military forces is difficult. Kunar, Loya Paktiya and Zabul are all examples of border areas where many foreign terrorist fighter groups operate and have established safe havens.

68. Afghan officials state that between 1,800 and 2,000 fighters belonging to the Haqqani Network lead Taliban operations in the provinces of Khost, Paktiya and

Paktika. The influence of the Haqqanis was demonstrated by their holding of all key shadow government posts in this region, including that of shadow provincial governor and all shadow district governor posts. The Haqqani Network is bolstered by fighters of the Tehrik-e-Taliban Pakistan who operate within Haqqani and Taliban ranks. Tehrik-e-Taliban Pakistan numbers are divided between those involved in Afghan operations and a faction loyal to the group's former leader, Baitullah Mehsud,¹⁸ who are mainly focused on anti-Pakistan activities.

69. In June 2018 in the Marawarah District of Kunar, near the border area with Pakistan, a drone strike killed Tehrik-e-Taliban Pakistan leader Maulana Fazlullah (QDi.352), reportedly along with four of his subcommanders. The death was subsequently confirmed by the Afghan Ministry of Defence and then by the group's spokesperson, Mohammad Khurasani, who simultaneously announced the appointment of Mufti Noor Wali Mehsud (not listed) as the group's new leader.¹⁹ With its new leader, the group remains active in the Afghanistan-Pakistan border area. Currently, the total number of Tehrik-e-Taliban Pakistan fighters in Kunar, Paktiya and Paktika is estimated at more than 3,500.

70. Kunar Province remains a focal area for foreign terrorist fighters. Of the more prominent groups operating there, Lashkar-e-Tayyiba reportedly continues to act as a key facilitator in recruitment and financial support activities (S/2018/466, para. 59). Afghan officials stated that approximately 500 Lashkar-e-Tayyiba members were active in Kunar and Nangarhar Provinces. The group reportedly tried to manage relations between the Taliban and ISIL and establish some kind of truce, but more recently it has distanced itself from ISIL and has played a more neutral role.

71. According to Afghan officials, Jamaat-ul-Ahrar (QDe.152) has split into two factions. More than half of the fighters joined the new organization, Jamaat Hizbi Ahrar, with Mawlawi Umar Khorasani (not listed) as its leader. The other faction continued to use the name Jamaat-ul-Ahrar. Both groups operate primarily in the Nangarhar Province of Afghanistan.

72. In Afghanistan, Central Asian groups are under the direct operational and financial control of the Taliban. The total strength of the Islamic Movement of Uzbekistan does not exceed 100, half of whom are family members, and it operates in the provinces of Faryab and Jowzjan. Khatiba Imam al-Bukhari (QDe.158) has a cell of some 40 fighters operating in Afghanistan; it is affiliated with Al-Qaida and conducts operations for the Taliban. The Islamic Jihad Group (QDe.119) in the northern Afghan provinces of Takhar and Badakhshan consists of about 50 fighters and is also controlled by the Taliban.

73. Since the defeat of ISIL in Jowzjan, foreign terrorist fighters with ISIL sympathies are assessed to be concealing their loyalties for fear of Taliban reprisals. Some Central Asian groups may harbour ambitions to mount attacks in Central Asia, but the Taliban do not currently allow groups under their influence to do anything that could lead to accusations that they are an international terrorist organization rather than a national Afghan force. Member States assess that this situation could change in the event of progress towards Afghan reconciliation, when some of these

¹⁸ Baitullah Mehsud, the first emir of Tehrik-e-Taliban, led a large faction of the group in South and North Waziristan. Pakistani officials stated that Mehsud had carried out the assassination of Benazir Bhutto in December 2007. Mehsud was killed in a suspected United States drone strike inside Pakistan in 2009.

¹⁹ Mufti Noor Wali Mehsud is both a religious scholar and a seasoned fighter, reportedly the former head of Tehrik-e-Taliban Pakistan operations in Karachi, Pakistan. Noor Wali is originally from South Waziristan and is known mainly for his rigorous opposition to polio vaccination campaigns. The appointment of a member of the Mehsud tribe was likely intended to produce greater unity within the group.

individuals might declare allegiance to ISIL and embark on planning of international attacks. In addition, the Eastern Turkistan Islamic Movement, which operates in Badakhshan and consists of approximately 400 foreign terrorist fighters, has called on Al-Qaida and the Taliban to provide greater support for its activities.

V. Sanctions implementation

A. Travel ban

74. As in past reporting periods (S/2017/409, para. 41, and S/2018/466, para. 64), the Monitoring Team continued to observe regular open source accounts of the travel of individuals listed on the 1988 (2011) sanctions list, often in relation to efforts to start direct negotiations between the Taliban movement and the Government of Afghanistan, on some occasions for engagement with religious ulama. In paragraphs 19 and 20 of Security Council resolution 2255 (2015), specific exemption procedures relating to the travel ban and assets freeze are outlined in case travel of a listed individual to participate in meetings in support of peace and reconciliation is deemed necessary. The Monitoring Team engaged with Member States on a regular basis to follow up on many of these instances and highlight obligations under the 1988 (2011) sanctions regime.

75. Pursuant to those efforts, on 6 April, the Security Council Committee established pursuant to resolution 1988 (2011) approved a nine-month travel ban exemption for 11 listed Taliban members to travel to an unspecified range of destinations for the purpose of peace negotiations.

76. The Monitoring Team recommends that the Committee write to concerned Member States recalling their obligations to implement the travel ban as described in Security Council resolution 2255 (2015), in particular to comply with the exemption procedures. The Committee would further encourage Member States likely to host the peace process to consider providing the Committee with a subsequent oral briefing on the outcome and any progress made during discussions for which exemptions to the travel ban were made, in addition to other reporting obligations, pursuant to resolution 2255 (2015).

B. Asset freeze

77. Afghanistan's financial supervisory authorities continue to make progress in strengthening oversight of the country's banking and money transfer sector. All licensed Afghan financial service providers are examined once annually; those with identified problems requiring remediation are subject to more frequent examination and monitoring. Although all Afghan financial institutions are required to screen transactions and customers against the 1988 (2011) and 1267 (1999) sanctions lists, and if a match is identified to freeze such funds without delay, many maintain manual systems for these reviews. These lists are available in Dari and Pashto. Afghanistan remains almost entirely a cash economy, with the vast majority of people relying on the money service providers in the informal financial sector to conduct routine transactions.

78. Mobile payment service providers are beginning to gain popularity. Although the sector remains nascent, it appears to be promising both in terms of helping to decrease the movement of cash in the country and to ensure that individuals are paid in a manner that is less vulnerable to corruption or diversion of funds. There are currently three companies operating in Afghanistan that provide mobile payment services. All are regulated by the Central Bank and are required to maintain financial

intelligence units, which must file reports with the Financial Transactions and Reports Analysis Centre of Afghanistan of all transactions of 10,000 afghanis or more, as well as reports of suspicious transactions when such transactions are identified.

79. Afghanistan's Central Bank is seeking to address the risks posed by large cash transfers by requiring that all cross-border movement of cash in amounts of \$10,000 or more be registered and declared to customs. Over the past 18 months, the Customs Department has implemented an electronic cash declaration system at all airports and land borders (previously, the system was a manual one). Controls have also been placed on the release of cash in United States dollars by banks in Kabul and the provinces. There are new requirements to require all money service providers to use a computer system for registering transactions and filing suspicious transaction reports. There are currently approximately 1,300 registered money service providers in Afghanistan, more than 70 per cent of which file cash transaction reports and suspicious transaction reports electronically. It should be noted that some money service providers operate in areas without reliable electricity or Internet connectivity.

80. The Financial Transactions and Reports Analysis Centre publishes information regarding its assets freezes and enforcement actions against banks and money service providers, including warning letters, fines and the revocation of licences. It also provides data on the number of suspicious transaction reports submitted by regulated entities. In mid-April, the Centre concluded a memorandum of understanding with the National Directorate for Security, which is expected to improve information-sharing between the two organizations and ultimately facilitate prosecutions related to money-laundering and terrorist financing. Financial intelligence is already shared with other law enforcement agencies, including Afghanistan's National Procurement Authority.

81. The Monitoring Team notes that there is international support in place for building the capacity of Afghanistan's financial regulatory bodies and its banking and money service provider sector with respect to good practices in combating money-laundering and terrorism financing. Afghanistan has concluded a number of bilateral memorandums of understanding for further information-sharing. Afghanistan's progress in these areas would be enhanced with greater cooperation and information-sharing among the financial intelligence units of neighbouring States in the region.

82. The Monitoring Team recommends that the Committee write to Member States highlighting the importance of cooperation and information-sharing among financial intelligence units of neighbouring States, in the context of the provisions of paragraph 28 of Security Council resolution 2462 (2019), which calls upon States, inter alia, to strengthen international cooperation to prevent and counter the financing of terrorism, including by ensuring the effective exchange of relevant financial intelligence through bilateral and multilateral mechanisms and ensuring that competent authorities are able to exercise their powers to respond to international cooperation requests effectively.

C. Arms embargo

83. Afghan officials maintain that the Taliban continues to receive arms and ammunition through Member States in the region. Weapons and ammunition shown to the Monitoring Team appear to have consisted largely of former Soviet small arms and light weapons. Many of these were manufactured during the Soviet period but appear new, likely having been kept as surplus stock and recently taken out of their grease packing. Many weapons reported to the Monitoring Team were stated to have had serial and batch manufacturing marks removed.

84. The Monitoring Team continued to receive reporting and documentation of night vision equipment being delivered to and used by the Taliban. The type and origin of such equipment varies and suggests that a number of commercial and military stock items are being supplied in increasing numbers as the ability of the Taliban to effectively harass isolated Afghan National Defence and Security Forces checkpoints has proven to be a successful tactic in both gaining and holding territory, as well as being a catalyst for demoralizing the Afghan Forces at such checkpoints. The Monitoring Team had previously reported on the use of OASYS universal thermal monoculars produced by BAE Systems (S/2018/466, para. 75), which has continued. In addition to this particular system, further examples of night vision equipment have been observed, including the 1PN series from former Soviet stock and commercially available PULSAR and ATN ThOR-HD night thermal scopes. Equipment is normally rail mounted onto rifles and becomes most effective in combination with the Taliban's use of Dragunov 7.62 x 54 mm sniper rifles, which allow effective targeting at up to or even above 800 meters. Afghan regional officials stated that Taliban forces were thought to have at least one such night vision device and sniper rifle for each unit of 10 to 16 Taliban fighters.

VI. Work of the Monitoring Team

A. Cooperation with Member States and non-official interlocutors

85. The Monitoring Team remained in regular contact and close cooperation with the Government of Afghanistan during the reporting period. In October/November 2018, the Team participated alongside the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) and the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities in the conference of the Regional Anti-Terrorist Structure of the Shanghai Cooperation Organization on combating terrorism and extremism. The Monitoring Team assembled information on the situation in Afghanistan for the present report from its international travel and consultations with intelligence and security services of Member States; from engagement with think tanks and other non-official specialists, both Afghan and international, on Taliban and wider Afghan affairs; and from interlocutors based in or visiting New York, including most notably the Permanent Mission of Afghanistan to the United Nations.

B. Cooperation with regional organizations

86. The Monitoring Team continues to engage with a range of international and regional organizations to supplement its work with the Government of Afghanistan on matters relating to countering narcotics. The Team has contacts with the Combined Maritime Forces' Combined Task Force 150 and the global Container Control Programme of the World Customs Organization and UNODC, which has in the past generated ideas for dealing with shipments of Taliban-originated heroin across the Indian Ocean. The Team also continues to consult with the Collective Security Treaty Organization, the Shanghai Cooperation Organization and the Anti-Terrorism Centre of the Commonwealth of Independent States on similar Afghan narcotics shipments which transit the territories of their Member States.

C. Cooperation with other United Nations bodies

87. Close and frequent contact continues with the United Nations Assistance Mission in Afghanistan (UNAMA), which remains a crucial enabler for the Monitoring Team's work on matters relating to the sanctions under resolution [1988 \(2011\)](#). This includes both support for the Team's regular visits to Afghanistan and exchanges of information for mutual benefit between visits. The Team remains appreciative of the excellent cooperation with UNAMA and UNODC.

D. Cooperation between the Security Council and the International Criminal Police Organization

88. The Monitoring Team remains in liaison with the National Central Bureau of the International Criminal Police Organization (INTERPOL) in Kabul, as well as with working groups and departments at INTERPOL headquarters in Lyon, France. The requisite level of cooperation exists with other relevant INTERPOL offices to support the work of the Team on matters relating to the sanctions under resolution [1988 \(2011\)](#).

E. Contributing to the public debate

89. The Monitoring Team welcomes feedback on the analysis and suggestions contained in the present report, which can be sent by email (1988mt@un.org).
