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Afghanistan: Background and U.S. Policy

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Afghanistan: Background and U.S. Policy

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

The Taliban government is dominated by officials from the Taliban's prior rule or longtime loyalists. Signs of dissension in the group's ranks along various lines have emerged on occasion, though the Taliban have a history of effectively managing internal disputes. Some Afghans have sought to advocate for their rights and express opposition to the Taliban in nonviolent demonstrations, which the Taliban have sometimes violently dispersed, but the Taliban do not appear to face effective political opposition. Other Afghans have claimed guerilla-style attacks against the Taliban and called for international assistance. The regional Islamic State affiliate has conducted attacks against Taliban forces, Afghan civilians, and international targets alike, but no group since 2021 has mounted a serious threat to the Taliban's hold on power.

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

- **Counterterrorism.** The Taliban takeover has had different impacts on the Islamic State and Al Qaeda, historic Taliban adversaries and partners, respectively. With no U.S. military forces based in Afghanistan or neighboring states, the United States is pursuing an "over-the-horizon" counterterrorism approach.
- **Women and Girls.** Taliban actions have been severely detrimental for the status of women and girls in Afghanistan, a longtime U.S. policy focus, with girls prohibited from attending school above the primary level and women's roles drastically curtailed, including an April 2023 decision to ban women from working for the United Nations in Afghanistan.
- **Relocating U.S. Partners.** Some Members of Congress have closely followed ongoing U.S. efforts to relocate tens of thousands of Afghans who worked for U.S. efforts and seek to leave the country.

Some Members have also expressed concern about dire humanitarian conditions in Afghanistan. Since the Taliban takeover, Afghanistan has faced intersecting and overwhelming humanitarian and economic crises, a result of challenges both preexisting (such as natural disasters and Afghanistan's weak economic base) and new (such as the cut-off of international development assistance, U.S. sanctions on the Taliban, and the U.S. hold on Afghan central bank assets). In response, the United States has provided over \$2 billion in humanitarian and development assistance since August 2021 and the Biden Administration has issued general licenses authorizing various humanitarian and commercial transactions. The Administration also established a Switzerland-based "Afghan Fund" to hold and potentially disburse some of Afghanistan's central bank assets to support the Afghan economy; the Fund has not, as of November 2023, made any disbursements.

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

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

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Introduction

This report provides background information and analysis on developments in Afghanistan and implications for U.S. policy, including

- the Taliban’s government and the impact of their rule on terrorist groups, human rights, and the ability of U.S. Afghan partners to leave the country;
- regional dynamics; and
- the intersecting humanitarian and economic crises facing the country.

The report also provides information on legislation and other congressional action related to Afghanistan. The challenge at the heart of many U.S. policy debates over which Congress has influence (including humanitarian assistance, U.S. sanctions, and the status of U.S.-based central bank assets) is how to prioritize and, if possible, reconcile two U.S. interests: supporting the Afghan people and refraining from bolstering the Taliban’s rule.

Background: Taliban Takeover

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

At the outset of 2021, the Afghan government was a partner in U.S. counterterrorism efforts, the result of nearly 20 years of substantial U.S. and international support, including the deployment of hundreds of thousands of troops and the provision of tens of billions of dollars in assistance. President Donald Trump had withdrawn all but 2,500 U.S. troops, the lowest U.S. force level since 2001, in advance of the full military withdrawal to which the United States agreed in the February 2020 U.S.-Taliban agreement.¹ U.S. officials committed to continue to provide financial support to Afghan forces and expressed confidence about their capabilities vis-a-vis the Taliban, while conceding that those forces remained reliant on U.S. support.²

At the same time, the Taliban were arguably at their strongest since 2001, when they were driven from power by U.S., international, and U.S.-backed Afghan forces, having steadily gained territory and improved their tactical capabilities over the course of their resilient two-decade

¹ After more than a year of negotiations, U.S. and Taliban representatives signed a bilateral agreement on February 29, 2020, agreeing to two “interconnected” “guarantees”: the withdrawal of all U.S. and international forces by May 2021, and unspecified Taliban action to prevent other groups (including Al Qaeda) from using Afghan soil to threaten the United States and its allies. The text of the agreement is available at <https://www.state.gov/wp-content/uploads/2020/02/Agreement-For-Bringing-Peace-to-Afghanistan-02.29.20.pdf>. Nonpublic annexes accompanied the agreement.

² See U.S. Congress, House Committee on Oversight and Reform, Subcommittee on National Security, *A Pathway for Peace in Afghanistan: Examining the Findings and Recommendations of the Afghanistan Study Group*, hearing, 117th Cong., 1st sess., February 19, 2021, at <https://www.govinfo.gov/content/pkg/CHRG-117hrg43713/pdf/CHRG-117hrg43713.pdf>.

insurgency. The Afghan government against which the Taliban fought was weakened by deep internal divisions, factional infighting, and endemic corruption.

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

Taliban Government

On September 7, 2021, the Taliban announced a “caretaker government” to rule Afghanistan. The Taliban refer to their autocratic government, as they have for decades referred to themselves, as the Islamic Emirate of Afghanistan. The Taliban, who did not enact a formal constitution during their 1996-2001 rule, have said they intend to govern according to Islamic law (*sharia*) but, according to one group of experts, “remain remarkably ambiguous when it comes to the type of Islamic state they want to form in Afghanistan.”⁴

Haibatullah Akhundzada, Taliban leader since the 2016 killing of his predecessor in a U.S. drone strike, holds supreme power as the group’s *emir*. He has made few reported public appearances and only one photograph of him is known to be publicly available.⁵ Despite Taliban promises to form an inclusive government,⁶ nearly all members of the government are former officials from the Taliban’s prior rule or longtime loyalists. All are male, the vast majority are ethnic Pashtuns (Afghanistan’s largest ethnic group, which represents a plurality of the population), and most are from southern Afghanistan. Over half were, and remain, designated for terrorism-related U.S. and/or U.N. sanctions, including the Acting Interior Minister, Sirajuddin Haqqani. The U.S. Department of State has for years offered a reward of up to \$10 million for information leading to the arrest of Haqqani, who is the head of the Haqqani Network, a U.S.-designated Foreign Terrorist Organization (FTO) that conducted numerous attacks against U.S. and other international targets in Afghanistan.

Some reports since the Taliban takeover have indicated dissension in the group’s ranks along various lines. While the Taliban have a history of effectively managing internal disputes, governing Afghanistan presents new and unique challenges to the group’s consensus-based

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

⁴ M. Bashir Mobasher et al., *The Constitution and Laws of the Taliban, 1994-2001: Hints from the Past and Options for the Future*, Institute for Democracy and Electoral Assistance, December 14, 2022. See also William Maley, “Taliban rule and anti-constitutionalism,” Australian Institute of International Affairs, August 23, 2023.

⁵ “Taliban supreme leader addresses major gathering in Kabul,” *Al Jazeera*, July 1, 2022. In May 2023, Akhundzada met with Qatar’s prime minister in Kandahar, the first known meeting between Akhundzada and a foreign leader. Jonathan Landay, “Exclusive: Qatar prime minister, Taliban chief hold secret Afghan talks,” *Reuters*, May 31, 2023.

⁶ “Transcript of Taliban’s first news conference in Kabul,” *Al Jazeera*, August, 17, 2021, at <https://www.aljazeera.com/news/2021/8/17/transcript-of-talibans-first-press-conference-in-kabul>.

decision-making.⁷ Points of tension reportedly have existed between members of the group’s political wing and its military leaders (such as the Haqqanis) over who deserves the most credit for the group’s victory;⁸ between a leadership that seeks stability and rank and file fighters who may be struggling to adjust to post-conflict life;⁹ and between those with different ideological perspectives (including on education for girls; see below).¹⁰ In a February 2023 speech, Haqqani criticized “power monopolization” within the Taliban, prompting other Taliban figures to state that criticisms should be voiced privately.¹¹ Some of these divisions are mirrored by an increasingly significant geographic divide between the Taliban’s political leadership in Kabul and the clerical establishment in Kandahar (where the emir is based and to which the Taliban have reportedly relocated some senior officials).¹²

The Taliban and Narcotics

Over the course of the group’s three decades of existence, the Taliban have at times accommodated, actively facilitated, or efficiently repressed narcotics production and trafficking in territory under their control, sometimes pursuing contradictory policies in different geographic areas or with respect to various aspects of the drug trade. In 2000, when they were previously in power, the Taliban banned opium poppy cultivation, nearly eliminating cultivation in Taliban-controlled areas at a time when Afghanistan was the world’s largest producer of opium.¹³ When the Taliban were removed from power after the September 11, 2001, attacks, that ban came to an end, and lucrative opium production reportedly quickly rebounded.¹⁴ The Taliban’s insurgency became entwined with the booming opium economy, with the financial and political benefits of that trade evidently trumping the group’s ideological opposition to opium production.¹⁵

In April 2022, after the Taliban had returned to power, Akhundzada issued a decree again banning opium poppy cultivation. In June 2023, David Mansfield, a prominent researcher, estimated that despite “widespread skepticism” the ban had been effectively implemented, with poppy cultivation reduced by a “truly unprecedented” amount.¹⁶ A subsequent tweet from the U.S. Special Representative for Afghanistan stated, “Reports that the Taliban have implemented policies to significantly decrease opium poppy production this year are credible and important.”¹⁷ In subsequent analysis, Mansfield estimated that poppy cultivation had decreased by over 85 percent in 2023.¹⁸ In September 2023, President Biden again named Afghanistan as a major drug producing and transiting country (as it has been for over three decades) but removed it from the list of countries determined to have “failed

⁷ Andrew Watkins, “What’s next for the Taliban’s leadership amid rising dissent?” U.S. Institute of Peace, April 11, 2023.

⁸ “Cracks emerge within Taliban as Baradar-led group raises concern over Sirajuddin’s pro-Pashtun stance,” *ANI*, February 15, 2022.

⁹ Sabawoon Samim, “New lives in the city: How Taleban have experienced life in Kabul,” *Afghanistan Analysts Network*, February 2, 2023.

¹⁰ Hassan Abbas, “The internal splits that threaten the Taliban’s rule,” Chatham House, July 28, 2023.

¹¹ Ayaz Gul, “Top Taliban official’s public criticism reignite internal rift speculation,” *Voice of America*, February 13, 2023.

¹² Pamela Constable, “Taliban moving senior officials to Kandahar. Will it mean a harder line?” *Washington Post*, June 4, 2023.

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

¹⁴ UNODC, *Global Illicit Drug Trends 2003*.

¹⁵ Gretchen Peters, *How Opium Profits the Taliban*, U.S. Institute of Peace, 2009.

¹⁶ David Mansfield, “Truly unprecedented: the Taliban drugs ban v2.0,” *Alcis*, June 6, 2023.

¹⁷ U.S. Special Representative Thomas West (@US4AfghanPeace), Twitter post, June 7, 2023, 11:57 AM, at <https://twitter.com/US4AfghanPeace/status/1666474423040262145>.

¹⁸ David Mansfield, “Whistling in the wind: The inevitable return of poppy cultivation to Afghanistan,” *Alcis*, September 29, 2023.

demonstrably” because of “progress made within [Afghanistan] over the past year in reducing the cultivation of opium poppy and production of illicit narcotics.”¹⁹

Policy experts assert that the economic impact of the ban is likely to be uneven but considerable, with the potential for increased emigration for those least able to cope with the ban and its effects.²⁰ One observer has speculated that those repercussions will eventually compel the Taliban to reverse course and permit narcotics production.²¹ Mansfield assessed in November 2023 that the Taliban are again prohibiting opium poppy cultivation for the 2023/2024 poppy season, though skyrocketing opium prices “will undoubtedly increase the incentives to grow poppy, particularly given the continued deterioration of the Afghan economy and absence of viable alternatives for farmers,” perhaps leading to violent resistance to the Taliban.²²

Current and Potential Opposition

While the Taliban’s August 2021 takeover was swift, its triumph, according to many analysts, did not reflect massive popular support for the movement so much as a lack of support for the former government.²³ Many elements of Afghan society, particularly in urban areas, appear to view the Taliban with skepticism, fear, or hostility, and small numbers of Afghans have demonstrated nonviolently to advocate for their rights and express opposition to the Taliban.²⁴ The Taliban have often violently dispersed these protests, and have sought to stifle dissenting voices, including with the September 2023 detention of two women’s rights activists and their families.²⁵ Whatever the level of initial support, the Taliban government’s position appears secure; U.N. sanctions monitors reported in June 2023 that the Taliban are “unchecked by any meaningful political opposition.”²⁶

The Taliban face some armed opposition from two very different quarters. The first is the National Resistance Front (NRF), made up of figures aligned with the former Afghan state. NRF leaders have appealed for U.S. and international support and have retained Washington, DC-based representation.²⁷ They have not won explicit public backing from any foreign countries, perhaps due to the Taliban’s relatively stronger military position and closer Taliban ties with regional powers, including some that formerly supported Taliban opponents in the 1990s, such as Russia and Iran. The NRF has claimed attacks against Taliban fighters, mostly in and around the central

¹⁹ White House, Memorandum on Presidential Determination on Major Drug Transit or Major Illicit Drug Producing Countries for Fiscal Year 2024, Presidential Determination No. 2023-12, September 15, 2023.

²⁰ Mansfield, “Whistling in the Wind,”; William Byrd, “The Taliban’s successful opium ban is bad for Afghans and the world,” United States Institute of Peace, June 8, 2023.

²¹ Orzala Nemat, “Why the Taliban’s opium ban will probably fail,” Chatham House, July 28, 2023.

²² David Mansfield, “Uncharted territory: Does the Taliban’s new edict signal a crackdown on the drugs trade is looming?” Alcis, November 2, 2023.

²³ “How the Taliban engineered ‘political collapse’ of Afghanistan,” Reuters, August 17, 2021; Shadi Hamid, “Americans never understood Afghanistan like the Taliban did,” Brookings Institution, August 23, 2021.

²⁴ “The Taliban use stun guns, fire hoses and gunfire to break up Afghan women protesting beauty salon ban,” Associated Press, July 20, 2023; Barnett Rubin, “Afghanistan under the Taliban: findings on the current situation,” Stimson Center, October 20, 2022.

²⁵ “Taliban disperses Afghan women’s march for ‘work and freedom,’” *Al Jazeera*, August 13, 2022; U.N. OCHA, “Taliban must immediately release women human rights defenders, say UN experts,” October 31, 2023.

²⁶ U.N. Security Council, *Fourteenth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2665 (2022) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability, and security of Afghanistan*, S/2023/370, released June 2023.

²⁷ Thomas Harding, “Young lion of Panshir fights Afghanistan’s ‘epic prison,’” *National*, April 27, 2023; Ali Maisam Nazary, “What the Taliban really fear,” *Foreign Affairs*, August 19, 2022.

province of Panjshir, where the Taliban has been accused of reprisal attacks against civilians.²⁸ Still, the NRF does not appear to have either the military capabilities or the broad-based public support that would likely be necessary to seriously threaten the Taliban's position.²⁹

An arguably more potent armed threat to the Taliban is the local Islamic State affiliate (Islamic State-Khorasan Province, ISKP, also known as ISIS-K), a longtime Taliban adversary. ISKP has opposed the Taliban since its 2015 establishment, viewing the Taliban's Afghanistan-focused nationalist political project as counter to the Islamic State's universalist vision of a global caliphate.³⁰ ISKP has launched multiple attacks against Taliban targets, killing several senior officials (including provincial governors in March 2023 and June 2023). In addition, ISKP has claimed attacks against Afghan civilians (mostly targeting Afghanistan's Shia minority, the Hazaras) and a number of externally-oriented operations, including cross border rocket attacks against Uzbekistan and Tajikistan, attacks against the Russian and Pakistani embassies in Kabul, and an assault on a Kabul hotel frequented by Chinese nationals.³¹

Regional Dynamics: Pakistan and Other Neighbors

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

Pakistan.³² The neighboring state widely considered most important in this regard is Pakistan, which has played an active, and by many accounts destabilizing, role in Afghan affairs for decades, including by actively supporting the Taliban during its 1990s rule and much of its subsequent insurgency. Many analysts regarded the Taliban takeover at least initially as a triumph for Pakistan's regional policy, pointing to statements of evident support for the takeover from Pakistani leaders.³³ Senior Pakistani officials have held numerous meetings with the new Taliban government, both in Kabul and Islamabad, since August 2021.

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

²⁸ "Afghanistan: Taliban's cruel attacks in Panjshir province amount to war crime of collective punishment – new report," Amnesty International, June 8, 2023.

²⁹ Rubin, op. cit.; Vanda Felbab-Brown, "Afghanistan in 2023; Taliban internal power struggles and militancy," Brookings Institution, February 3, 2023; Jacob Zenn, "National Resistance Front (NRF) fails to foment unrest against the Taliban," Jamestown Foundation, March 31, 2023.

³⁰ Borhan Osman, "ISKP's battle for minds: What are its main messages and who do they attract?" *Afghanistan Analysts Network*, December 12, 2016.

³¹ Hazaras comprise 10%-15% of Afghanistan's population. Since their August 2021 takeover, the Taliban have demonstrated a more accepting official stance toward the Hazaras than was the case during their former rule, particularly in urban areas, despite some reports of killings and forced displacement in the Hazaras' historic homelands in central Afghanistan in fall 2021. While the Taliban government has not persecuted Hazaras, many Hazaras fault the Taliban for not establishing an inclusive government and not stopping the ISKP attacks that have repeatedly targeted Hazaras. Nilly Kohzad, "'It doesn't matter if we get killed,' Afghanistan's Hazaras speak out," *Diplomat*, May 27, 2022. Sudha Ramachandran, "ISKP attacks in Uzbekistan and Tajikistan," *Central Asia-Caucasus Analyst*, August 31, 2022.

³² For more, see CRS Report R47565, *Pakistan and U.S.-Pakistan Relations*, by K. Alan Kronstadt.

³³ Ishaan Tharoor, "Pakistan's hand in the Taliban's victory," *Washington Post*, August 18, 2021; Husain Haqqani, "Pakistan's Pyrrhic Victory in Afghanistan," *Foreign Affairs*, July 22, 2021.

Taliban-i Pakistan, or TTP, a U.S.-designated FTO).³⁴ TTP attacks against Pakistani security forces increased after August 2021, reportedly prompting the Pakistani government to seek the Afghan Taliban's mediation of several ceasefires.³⁵ The TTP has resumed attacks against Pakistani targets, including a January 2023 attack (claimed by a TTP faction) that targeted police officers and killed over 100. Afghanistan-Pakistan relations are further complicated by the presence of over 1 million Afghan refugees in Pakistan, as well as a long-running and ethnically tinged dispute over their shared 1,600-mile border, at which Taliban and Pakistani government forces have intermittently clashed.³⁶ In November 2023, Pakistan's caretaker government abruptly ordered unregistered Afghan refugees to leave Pakistan, displacing hundreds of thousands and escalating tensions between the Taliban and Pakistan.³⁷

Iran. Iran, with which Afghanistan shares its western border, opposed the Taliban's 1990s rule but has maintained relations with the group while emphasizing the need for representation for Afghanistan's ethnic and religious groups with which Iran has close ties (namely Tajiks, who speak a variant of Persian, and Hazaras, who are mostly Shia Muslims). Disputes over water rights and refugees persist, along with sporadic border clashes.³⁸

Central Asia. Afghanistan's Central Asian neighbors (Tajikistan, Turkmenistan, and Uzbekistan) have responded in varying ways to the Taliban's takeover. The Turkmenistan and Uzbekistan governments appear to be prioritizing stability and economic ties, including the planned Turkmenistan-Afghanistan-Pakistan-India (TAPI) natural gas pipeline, and have had official engagements with the Taliban. Tajikistan, on the other hand, has opposed the Taliban and offered shelter to the anti-Taliban National Resistance Front, a consequence both of Tajikistan's own struggles with Islamist militancy as well as ties with Afghan Tajiks (the country's second largest ethnic group), some of whom oppose the Taliban's rule.³⁹

China. The prospect of greater Chinese influence and activity in Afghanistan has attracted some congressional attention since the Taliban takeover. China, which played a relatively limited role in Afghanistan under the former government, made some economic investments in Afghanistan prior to the Taliban takeover, but major projects have not come to fruition due to instability, lack of infrastructure, and other limitations.⁴⁰ Despite concerns about Afghanistan-based Islamist terrorist groups, China has signaled tacit acceptance of the Taliban's rule, with its foreign minister emphasizing in a May 2022 visit to Kabul that China "respects the independent choices made by the Afghan people."⁴¹ In September 2023, China named a new ambassador to Kabul, becoming the first nation to appoint a new envoy to Afghanistan since the Taliban takeover; the following

³⁴ Abdul Sayed and Tore Hamming, "The Tehrik-i-Taliban Pakistan after the Taliban's Afghanistan takeover," *CTC Sentinel*, vol. 16, no. 5 (May 2023).

³⁵ "Islamist militants present fresh challenge to Pakistan," *Reuters*, January 31, 2023.

³⁶ Rubin, *op. cit.* Pakistan, the United Nations, and others recognize the 1893 Durand Line as an international boundary, but successive Afghan governments, including the Taliban, have not. See Vinay Kaura, "The Durand Line: A British Legacy Plaguing Afghan-Pakistani Relations," Middle East Institute, June 27, 2017.

³⁷ Asfandyar Mir, "In major rift, Pakistan ramps up pressure on Taliban," U.S. Institute of Peace, November 16, 2023.

³⁸ Christian Hoj Hansen and Halimullah Kousary, "Can Iran get along with the Taliban?" *War on the Rocks*, June 7, 2022; "What caused deadly Afghan-Iran border clashes? What happens next?" *Al Jazeera*, May 30, 2023.

³⁹ Abubakar Siddique, "Hostilities grow between Taliban and Tajikistan amid border closure, truck seizures," *Gandhara*, May 19, 2022; Rubin, *op. cit.*

⁴⁰ Jiayi Zhou et al., "Treading lightly: China's footprint in a Taliban-led Afghanistan," SIPRI, November 2022.

⁴¹ Shannon Tiezzi, "China signals it's back to business as usual with Taliban government," *Diplomat*, March 25, 2022.

month, Taliban representatives visited Beijing for the third Belt and Road Forum and expressed an intention to formally join China's Belt and Road Initiative.⁴²

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

Renewed Taliban rule in Afghanistan has implications for a number of U.S. policy interests. It has created opportunities and challenges for the various terrorist groups that have a presence in Afghanistan, and has forced the United States to pursue an "over-the-horizon" counterterrorism approach that lacks a local partner. Advancing protection of women's and other human rights has been another major U.S. policy goal in Afghanistan since 2001; the Taliban have taken numerous actions to roll back those rights since retaking power. U.S. policymakers, including many Members of Congress, have also focused on securing the relocation of remaining U.S. citizens and Afghans who previously worked for the U.S. government, a halting effort that remains ongoing.

Counterterrorism

Islamist extremist terrorist groups have for decades operated in Afghanistan, and the Taliban have related to them in varying ways. ISKP and Al Qaeda (AQ) are two of the most significant of these terrorist groups, and the Taliban's takeover has affected them differently.

Long a significant U.S. counterterrorism concern, ISKP has clashed with the Taliban, as mentioned above. Under the former U.S.-backed Afghan government, the United States launched airstrikes in support of Taliban offensives against ISKP, a rare area of prior U.S.-Taliban cooperation.⁴³ In February 2022, the U.S. State Department announced rewards of up to \$10 million for information related to ISKP leader Sanaullah Ghafari as well as those responsible for the August 26, 2021, ISKP attack at Kabul airport that killed and injured hundreds of people, including over 30 U.S. servicemembers.⁴⁴ In April 2023, the White House announced that the Taliban had killed the leader of the ISKP cell responsible for the airport attack.⁴⁵

According to various assessments, ISKP strategy is changing in light of Taliban pressure. U.S. Central Command (CENTCOM) commander General Eric Kurilla estimated in March 2023 congressional testimony that ISKP could be capable of conducting "an external operation against U.S. or Western interests abroad in under six months."⁴⁶ According to one expert, while ISKP has been weakened in Afghanistan by Taliban pressure, the group is "expanding its external operations capacity," as evidenced by its growing media presence and planned or actual attacks in

⁴² "China becomes first to name new Afghan ambassador under Taliban," Reuters, September 13, 2023; Shanthie Mariet D'Souza, "China's Belt and Road Initiative and the Taliban's economic dreams," *Diplomat*, October 19, 2023.

⁴³ Wesley Morgan, "Our secret Taliban Air Force," *Washington Post*, October 22, 2020.

⁴⁴ U.S. Department of State, "New Initiatives in the Fight Against ISIS-K," February 7, 2022. Taliban and Pakistani officials reported Ghafari's killing in June 2023; U.N. sanctions monitors in July 2023 conveyed the assessment of one unnamed member state that Ghafari had been killed but said the report "remains to be confirmed." Ayaz Gul, "UN awaits confirmation of killing of IS-Khorasan chief in Afghanistan," *VOA*, July 28, 2023.

⁴⁵ Karoun Demirjian and Eric Schmitt, "Taliban kill head of ISIS cell that bombed Kabul airport," *New York Times*, April 25, 2023.

⁴⁶ U.S. Congress, Senate Committee on Armed Services, *To Receive Testimony on the Posture of United States Central Command and United States Africa Command in Review of the Defense Authorization Request for Fiscal Year 2024 and the Future Years Defense Program*, hearing, 118th Cong., 1st sess., transcript at <http://www.cq.com/doc/congressionaltranscripts-7691155>.

neighboring countries and further afield (including in Pakistan, India, Turkey, and Germany).⁴⁷ That aligns with the reported assessment of one unnamed U.S. official, who said in September 2023 that ISKP members “are increasingly moving to neighboring countries to evade the Taliban.”⁴⁸ ISKP attempts to “become a truly regional organization” could pose considerable challenges to U.S. partners and interests.⁴⁹

While ISKP is seen as more operationally ambitious and capable in Afghanistan than Al Qaeda, the July 2022 U.S. killing of Al Qaeda leader Ayman al Zawahiri in Kabul attracted considerable attention to the issue of AQ-Taliban ties.⁵⁰ Despite (or perhaps because of) U.S. counterterrorism pressure, those ties have persisted for decades. The circumstances of Zawahiri’s residence in Kabul and what they might reveal about internal Taliban dynamics beyond continued AQ ties remain unclear; neither the Taliban nor Al Qaeda officially acknowledged Zawahiri’s death.⁵¹ U.N. sanctions monitors reported in June 2023 that Al Qaeda “maintains a low profile” in Afghanistan and that the importance of the group’s Afghanistan-based leadership had declined, but that AQ members had “received appointments and advisory roles in the Taliban security and administrative structures.”⁵² A July 2023 report from other U.N. sanctions monitors assessed that Al Qaeda is “in a reorganization phase, establishing new training centers” in eastern Afghanistan.⁵³ U.S. officials reportedly characterized that assessment as “wildly out of whack” to reporters in September 2023, saying that Al Qaeda “is at its historical nadir in Afghanistan and Pakistan, and its revival is unlikely.”⁵⁴

From the outset of the U.S. withdrawal, U.S. officials said that the United States would maintain the ability to combat terrorist threats in Afghanistan such as ISKP and Al Qaeda without a military presence on the ground there by utilizing assets based outside of Afghanistan, in what U.S. officials have described as an “over-the-horizon” approach.⁵⁵ With the Taliban in control of Afghanistan, the United States has had to alter any plans that had been predicated on the continued existence of the former Afghan government and its security forces. In March 2023 testimony, then-Chairman of the Joint Chiefs of Staff General Mark Milley said of U.S. counterterrorism capabilities in Afghanistan:

It’s not what it was. Nothing’s going to replace having troops and Afghan security forces and the amount of infrastructure we had. That’s not going to get replaced. We do have the capability to see into Afghanistan with a variety of ISR [intelligence, surveillance, and

⁴⁷ Aaron Zelin, “ISKP goes global: External operations from Afghanistan,” Washington Institute for Near East Policy, September 11, 2023. See also Alexander Palmer and Mackenzie Holtz, “The Islamic State threat in Pakistan: Trends and scenarios,” CSIS, August 3, 2023.

⁴⁸ Natasha Bertrand and Katie Bo Lillis, “New US intelligence suggests al Qaeda unlikely to revive in Afghanistan, but officials warn ISIS threat remains,” CNN, September 8, 2023.

⁴⁹ Amira Jadoon et al., “The enduring duel: Islamic State Khorasan’s survival under Afghanistan’s new rulers,” *CTC Sentinel*, Vol. 16, Issue 8, August 2023.

⁵⁰ CRS Insight IN11976, *Al Qaeda Leader Zawahiri Killed in U.S. Drone Strike in Afghanistan*, by Clayton Thomas.

⁵¹ National Security Advisor Jake Sullivan suggested that some elements of the Taliban might not have supported or even been aware of Zawahiri’s presence in Kabul, possibly leading to tensions within the Taliban. “The National Security Advisor’s very busy week,” *NPR*, August 4, 2022.

⁵² U.N. Security Council, S/2023/370.

⁵³ U.N. Security Council, *Thirty-second report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2610 (2021) concerning ISIL (Da’esh), Al-Qaida and associated individuals and entities*, S/2023/549, released July 2023.

⁵⁴ Bertrand and Lillis, “New US intelligence suggests al Qaeda unlikely to revive in Afghanistan”.

⁵⁵ See, for example, White House, Remarks by President Biden on the Way Forward in Afghanistan, April 14, 2021.

reconnaissance] assets and to determine any threats to the homeland. If we pick those up, we have the ability to strike at great distance.

The Biden Administration has cited the Zawahiri strike as a demonstration of U.S. over-the-horizon capabilities.⁵⁶ Some Members of Congress have criticized the approach, with one calling it a “farce.”⁵⁷

Afghan Women and Girls⁵⁸

The Afghanistan in which the Taliban came to power in August 2021 was in many ways a different country than the one they last ruled in 2001. After 2001, women became active participants in many parts of Afghan society, with protections for women enshrined in the country’s 2004 constitution. Though the Taliban takeover reduced the high levels of violence that characterized the conflict, a development apparently particularly welcomed by women in rural areas, the Taliban have introduced draconic restrictions on women and girls, making Afghanistan “the most repressive country in the world regarding women’s rights,” according to the head of the United Nations Assistance Mission in Afghanistan (UNAMA).⁵⁹

Upon taking power, the Taliban closed the Ministry of Women’s Affairs, which had been a part of the former Afghan government, and reinstated the Ministry of Propagation of Virtue and Prevention of Vice, which enforced the Taliban’s highly oppressive rule in the 1990s. The ministry monitors the implementation of Taliban edicts that seek to impose new restrictions on Afghan women.⁶⁰ Those edicts include a December 2021 prohibition on women driving long distances or flying without a male guardian, a May 2022 decree mandating punishments for the male relatives of women who do not wear a *hijab* that fully covers their bodies, and a November 2022 decision to ban women from public parks and bath houses.⁶¹ According to a report from U.N. experts

In their totality, the edicts significantly limit women’s and girls’ ability to engage in society, have access to basic services, and to earn a living. Women have described the continual announcement of restrictions as ‘day by day, the walls close in,’ feeling ‘suffocated,’ and the cumulative effect leaving them ‘without hope.’⁶²

Additionally, media sources report that divorce is becoming more difficult to obtain, even in cases of abuse, and that some Afghan women fear that their divorces from abusive husbands may be nullified.⁶³

Of particular concern to many U.S. policymakers are Taliban policies toward education for Afghan girls; per the United Nations, “Afghanistan is the only country in the world where women

⁵⁶ White House, *National Security Strategy*, October 2022.

⁵⁷ U.S. Congress, House Armed Services Committee, *U.S. Military Posture and National Security Challenges in the Greater Middle East and Africa*, hearing, 118th Cong., 1st sess., March, transcript at <http://www.cq.com/doc/congressionaltranscripts-7697085>.

⁵⁸ See CRS In Focus IF11646, *Afghan Women and Girls: Status and Congressional Action*, by Clayton Thomas.

⁵⁹ Christina Goldbaum, “Loss piles on loss for Afghan women,” *New York Times*, March 8, 2023; UNAMA, “The UN in Afghanistan calls for an immediate end to draconian restrictions on the rights of women and girls by the de facto authorities,” March 8, 2023.

⁶⁰ *Situation of women and girls in Afghanistan: Report of the Special Rapporteur on the situation of human rights in Afghanistan and the Working Group on discrimination against women and girls*, A/HRC/53/21, June 15, 2023.

⁶¹ Belquis Ahmadi, “Taliban escalate new abuses against Afghan women, girls,” USIP, October 27, 2022.

⁶² *Situation of women and girls in Afghanistan*, op. cit.

⁶³ “Afghan women who were divorced under prior government fear for their status,” *Washington Post*, March 7, 2023.

and girls' access to education is suspended."⁶⁴ Taliban spokespersons said in early 2022 that girls' secondary schools, effectively shuttered in most of the country since the August 2021 takeover, would reopen with the start of the new school year in late March 2022.⁶⁵ However, on March 23, 2022, with some girls already present in schools, the Taliban abruptly reversed course and announced that secondary schools for girls would remain closed, shocking many observers.⁶⁶ One analysis attributes the change to the advocacy of hardline clerics within the group.⁶⁷ Other Taliban figures reportedly support secondary education for girls (and some educate their own daughters abroad).⁶⁸ The United States and many other countries condemned the Taliban's education edict, and in October 2022, the State Department announced visa restrictions on several Taliban figures responsible for the repression of women and girls in Afghanistan.⁶⁹ In December 2022, the Taliban broadened prohibitions by suspending women from attending university.⁷⁰ The evidently greater influence of the group's traditionally conservative leaders, and the unwillingness or inability of more pragmatic figures to assert themselves, suggests that external actors may have limited leverage over Taliban decisions.⁷¹

The impact of Taliban restrictions on girls' and women's education has been considerable: U.N. experts stated in June 2023 that "reports of depression and suicide are widespread, especially among adolescent girls prevented from pursuing education."⁷² Some Afghan women have reportedly continued to provide informal education to girls in private "secret schools," and secondary schools for girls have remained open in some areas (largely in the north, where less conservative views on girls' education prevail).⁷³ Some Afghan women and girls have also reportedly attempted to continue their studies online, though those efforts are impeded by technological and infrastructure challenges.⁷⁴

Beyond education, the Taliban have also severely restricted women's access to employment. In December 2022, the Taliban banned women from working for national and international NGOs, threatening to suspend the licenses of NGOs that do not comply. U.N. Security Council members said the decision "would have a significant and immediate impact for humanitarian operations in country, including those of the U.N."⁷⁵ While interruptions to humanitarian operations have

⁶⁴ U.N., "Afghan girls and women made focus of International Education Day: UNESCO," January 19, 2023.

⁶⁵ Kathy Gannon, "The AP interview: Taliban pledge all girls in schools soon," Associated Press, January 15, 2022.

⁶⁶ Kathy Gannon, "Many baffled by Taliban reneging pledge on girls' education," Associated Press, March 24, 2022.

⁶⁷ Ashley Jackson, "The ban on older girls' education: Taleban conservatives ascendant and a leadership in disarray," *Afghanistan Analysts Network*, March 29, 2022.

⁶⁸ Stephanie Glinski and Ruchi Kumar, "Taliban u-turn over Afghan girls' education reveals deep leadership divisions," *Guardian*, March 25, 2022; Sabawoon Samim, "Who gets to go to school? (3): Are Taleban attitudes starting to change from within?" *Afghanistan Analysts Network*, February 7, 2022.

⁶⁹ U.S. Department of State, "Announcement of Visa Restriction in Response to the Repression of Women and Girls in Afghanistan," October 11, 2022.

⁷⁰ Daa Hadid, "'The Taliban took our last hope': College education is banned for women in Afghanistan," *NPR*, December 20, 2022.

⁷¹ Andrew Watkins, "What's next for the Taliban's leadership amid rising dissent," U.S. Institute of Peace, April 11, 2023.

⁷² *Situation of women and girls in Afghanistan*.

⁷³ Allie Weintraub et al., "Afghan girls and women defy Taliban by continuing studies in secret schools," *ABC News*, March 8, 2023; "Afghanistan: Six provinces keep schools open for girls despite nationwide ban," *Amu TV*, January 1, 2023.

⁷⁴ Ruchi Kumar, "The Taliban ended college for women. Here's how Afghan women are defying the ban," *NPR*, February 24, 2023; Charlotte Greenfield and Muhammad Yunus Yawar, "Afghan girls struggle with poor internet as they turn to online classes," *Reuters*, March 27, 2023.

⁷⁵ U.N., "Security Council Press Statement on Afghanistan," SC/15165, December 27, 2022.

negative implications for many of the 28 million Afghans in need of assistance, women and girls have been disproportionately affected. Afghan women face more barriers to health care services, experience higher levels of unemployment, and are more vulnerable to harmful coping practices (such as reducing food consumption and selling belongings for food) at higher rates than men. Some observers also maintain that desperate conditions in the country have contributed to increases in early and forced marriage of girls.⁷⁶

Many implementing partners halted their work after the announcement of these restrictions, but some have since reportedly resumed some operations after reaching “acceptable workarounds” with local authorities.⁷⁷ The International Labor Organization asserts that women’s employment fell by 25% between 2021 and 2022 (compared to a 7% drop for men), with women increasingly pushed into home-based economic activities, “given the systematic exclusion of women from public life.”⁷⁸ In April 2023, the Taliban banned women from working for the United Nations in Afghanistan; the United Nations then instructed all Afghan staff to not report to the office while it considered how to respond, an order that the U.N. reportedly dropped in early May.⁷⁹ Women are permitted to work in health care (for other women and girls) but face Taliban monitoring and interference.⁸⁰ Some women have reportedly attempted to circumvent Taliban employment restrictions by operating online.⁸¹ One notable sector where women had continued to work was beauty salons; those were forcibly closed by the Taliban in July 2023.⁸²

Ongoing Relocations of U.S. Citizens and Certain Afghans

The Taliban’s entry into Kabul on August 15, 2021, triggered the mass evacuation of tens of thousands of U.S. citizens (including all diplomatic personnel), partner country citizens, and Afghans who worked for international efforts and/or the former Afghan government. U.S. officials say that U.S. military forces facilitated the evacuation of 124,000 individuals, including 5,300 U.S. citizens, as part of Operation Allies Refuge, “the largest air evacuation in US history.”⁸³ Since that operation ended on August 30, 2021, the Biden Administration has said that it has assisted in the departure of 13,000 Afghans from the country, in addition to 950 U.S. citizens (as of April 2023) and 600 lawful permanent residents (as of August 2022).⁸⁴

⁷⁶ “Afghanistan Inter-Agency Rapid Gender Analysis, November 2022,” Gender in Humanitarian Action Working Group in Afghanistan, December 22, 2022.

⁷⁷ Ali Latifi, “After the Taliban ban on women NGO work, local and foreign aid groups take different approaches,” *New Humanitarian*, March 2, 2023; SIGAR, “Quarterly Report,” April 30, 2023.

⁷⁸ “Employment in Afghanistan in 2022: A rapid impact assessment,” International Labor Organization, March 2023.

⁷⁹ Irwin Loy, “UN drops stay-home orders for Afghan staff over Taliban women ban,” *New Humanitarian*, May 10, 2023.

⁸⁰ “Afghan women, banned from working, can’t provide for their children,” *Wall Street Journal*, March 3, 2023.

⁸¹ U.N. Human Rights Office, *Situation of human rights in Afghanistan*, A/HRC/52/84, February 9, 2023.

⁸² Christina Goldbaum, “Taliban shut beauty salons, one of Afghan women’s last public spaces,” *New York Times*, July 25, 2023.

⁸³ Statement of General Mark A. Milley, 20th Chairman of the Joint Chiefs of Staff, in U.S. Congress, Senate Committee on Armed Services, *To Receive Testimony on the Conclusion of Military Operations in Afghanistan and Plans for Future Counterterrorism Operations*, hearing, 117th Cong., 1st sess., at <https://www.armed-services.senate.gov/imo/media/doc/Printed%2028%20Sep%20SASC%20CJCS%20Written%20Statement.pdf>.

⁸⁴ Some of those evacuated U.S. citizens reportedly traveled to Afghanistan after August 2021. U.S. Department of State, “Department Press Briefing—August 15, 2022,” at <https://www.state.gov/briefings/departments-press-briefing-august-15-2022/>; White House, “U.S. Withdrawal from Afghanistan,” April 6, 2023; Andrew Desiderio et al., “800 Americans evacuated from Afghanistan since Taliban takeover,” *Politico*, August 14, 2022.

U.S. officials have characterized their efforts to secure the relocation of remaining U.S. citizens and eligible Afghan partners who seek to leave the country as an “enduring mission.”⁸⁵ According to the State Department, the number of U.S. citizens it has identified in Afghanistan has fluctuated amid continued relocations, U.S. citizens who have returned to Afghanistan, and because of cases in which additional U.S. citizens come forward to ask for assistance to leave.⁸⁶ On March 23, 2023, Secretary of State Antony Blinken said there were “about 175” U.S. citizens in Afghanistan, of which 44 were “ready to leave, and we are working to effectuate their departure.”⁸⁷ Additionally, the State Department reported that as of March 2023, over 150,000 Afghan SIV applicants whose applications were undergoing processing remained in Afghanistan.⁸⁸

Some Afghans who seek to relocate reportedly remain in hiding, fearing Taliban retribution. The Taliban issued a general amnesty after coming to power, but, according to UNAMA, have carried out reprisals against figures aligned with the former government, including hundreds of killings.⁸⁹

The Taliban have at times reportedly interfered with relocation flights, including by demanding seats for Taliban-selected individuals to work abroad and remit money, but in general appear to have not significantly impeded the departure of Afghans.⁹⁰ The United States has reportedly paid, through Qatar, for tickets on some Afghan airlines that fly to Qatar for individuals to leave Afghanistan.⁹¹

Economic Contraction and Humanitarian Crisis

The Taliban’s return to power and resulting economic contraction have exacerbated one of the worst humanitarian crises in the world in Afghanistan, long one of the world’s poorest and most aid-dependent countries. Economic indicators recovered somewhat after 2022, but the economy remains fragile and weak, leaving tens of millions of Afghans considered to be in need of humanitarian assistance. The Taliban government’s ability to divert or misuse some of that humanitarian assistance, and allegations that it has done so, raise difficult questions for policymakers.⁹² A number of U.S. policy actions, including the cut-off of international development assistance, long-standing U.S. and international sanctions on the Taliban, and the U.S. hold on Afghanistan’s central bank assets, appear relevant to the economic breakdown that underlies the humanitarian crisis.

Economic Conditions. The year after the Taliban takeover, after Afghanistan’s economy contracted by over 20%, the economy reached “a low equilibrium,” contracting by 3.6% in 2022,

⁸⁵ U.S. Department of State, Secretary Antony J. Blinken Remarks on Afghanistan, August 30, 2021.

⁸⁶ U.S. Department of State, “Department Press Briefing—April 12, 2022.”

⁸⁷ U.S. Congress, House Foreign Affairs Committee, on *The State of American Diplomacy in 2023: Growing Conflicts, Budget Challenges, and Great Power Competition*, hearing, 118th Cong., 1st sess., March 23, 2023, at <https://www.cq.com/doc/congressionaltranscripts-7696303>.

⁸⁸ U.S. Department of State Office of Inspector General, “Relocation and resettlement outcomes of Afghan Special Immigrant Visa holders,” June 2023.

⁸⁹ UNAMA, “A barrier to securing peace: Human rights violations against former government officials and former armed force members in Afghanistan,” August 2023.

⁹⁰ Courtney Kube, Dan De Luce and Josh Lederman, “The Taliban have halted all evacuee flights out of Afghanistan for the past two weeks,” *NBC News*, December 23, 2021; Akmal Dawi, “US continues relocating Afghans even under Taliban rule,” *VOA*, April 4, 2023.

⁹¹ Dan De Luce and Cortney Kube, “Biden admin relies on Taliban-controlled airline to help Afghans flee Afghanistan,” *NBC News*, June 8, 2022.

⁹² SIGAR, “Quarterly Report to the United States Congress,” July 30, 2023.

with “the Taliban’s economic management ... more effective than expected,” per the United Nations (U.N.) Secretary-General’s Special Representative for Afghanistan.⁹³ A year later, the World Bank reports that the economy “now appears vulnerable” and that the aforementioned equilibrium has “come at the cost of possibly exhausting all coping strategies and household resources.”⁹⁴ The U.N. Development Program (UNDP) projects slight GDP growth for 2023 (1.3%) and 2024 (0.4%).⁹⁵ That growth is likely to be outstripped by an estimated 2% population increase, leading estimated per capita GDP to decline from \$359 in 2022 to \$345 in 2024, one of the lowest in the world.⁹⁶

Humanitarian Crisis. The economic contraction has exacerbated what was already a severe humanitarian crisis in Afghanistan prior to August 2021, due primarily to conflict, drought, and the COVID-19 pandemic. Put plainly, Afghanistan’s economy cannot support most of the country’s population. As of October 2023, the U.N. World Food Program (WFP) projects that 15.3 million Afghans were food-insecure in mid-2023 (with 4 million people acutely malnourished) and that 29.2 million people (two-thirds of Afghanistan’s population) would require some form of humanitarian assistance in 2023.⁹⁷ Many international actors have reduced their support for development programs in Afghanistan and focus only on humanitarian assistance, “leaving the population trapped in a cycle of repeated, protracted crises.”⁹⁸

International and U.S. Assistance

The United Nations requested \$4.6 billion for the 2023 Afghanistan Humanitarian Response Plan (HRP), the largest ever annual humanitarian appeal for a single country.⁹⁹ In May 2023, the appeal was revised downward to \$3.2 billion for 2023 due to “the changing operating environment,” including the bans on women working for NGOs and the United Nations (see below).¹⁰⁰ International support for Afghanistan includes cash shipments; U.N. humanitarian assistance in 2022, for example, provided \$1.85 billion in cash for humanitarian operations.¹⁰¹ According to a U.N. Info Sheet, the cash is placed in U.N. accounts at a private bank, distributed directly to U.N. entities and some humanitarian partner organizations, and is “carefully monitored, audited, inspected and vetted in strict accordance with the U.N. financial rules and processes.”¹⁰²

According to the Special Inspector General for Afghanistan Reconstruction (SIGAR), the United States has provided over \$2.1 billion in assistance for Afghanistan since the Taliban takeover,

⁹³ World Bank, Afghanistan: Overview, updated October 3, 2023; UNAMA, “Briefing by Special Representative Roza Otunbayeva to the Security Council,” December 20, 2022, at <https://unama.unmissions.org/briefing-special-representative-roza-otunbayeva-security-council>.

⁹⁴ World Bank, Afghanistan: Overview.

⁹⁵ U.N. Development Program, *Afghanistan: Socio-economic Outlook 2023*, April 18, 2023.

⁹⁶ Ibid.

⁹⁷ “WFP Afghanistan Situation Report,” World Food Program, October 19, 2023.

⁹⁸ Becky Roby in “Afghanistan’s two years of humanitarian crisis under the Taliban,” U.S. Institute of Peace, September 19, 2023.

⁹⁹ U.N. OCHA, *Humanitarian Response Plan: Afghanistan*, March 2023; “Taliban restrictions on women’s rights deepen Afghanistan’s crisis,” International Crisis Group, February 23, 2023.

¹⁰⁰ U.N. OCHA, “Afghanistan: Humanitarian response plan 2023 response overview (1 January – 30 April 2023),” June 18, 2023.

¹⁰¹ “Afghanistan: Overview,” World Bank, April 4, 2023.

¹⁰² UNAMA, “Cash shipments to the UN in Afghanistan – Info sheet,” January 9, 2023.

making it the largest international donor.¹⁰³ The Biden Administration’s FY2024 budget request proposes \$143 million for health, education, and other forms of bilateral assistance in Afghanistan (in addition to other U.S. humanitarian assistance).¹⁰⁴

As of November 2023, the U.N. appeal of \$3.2 billion for the 2023 Afghanistan HRP 2023 was 34.7% funded.¹⁰⁵ In an October 31, 2023, joint statement, the United States, seven other countries, and the European Union highlighted that “humanitarian aid levels are dropping while needs are not.”¹⁰⁶ The U.N. Office for the Coordination of Humanitarian Affairs (OCHA) reported in August 2023 that humanitarian organizations provided 20.1 million Afghans with at least one form of assistance in the first six months of 2023, a lower figure than in past years due to “limited resources” that left tens of millions with “reduced rations” or no food aid.¹⁰⁷ The WFP announced in September 2023 that a “massive funding shortfall” would force the organization to “choose between the hungry and the starving” and drop another 2 million Afghans from food assistance.¹⁰⁸

Foreign Assistance Diversion

In 2023, observers and policymakers, including some Members of Congress, have paid increasing attention to the issue of aid diversion. In March 2023, House Foreign Affairs Committee Chairman Mike McCaul directed SIGAR to assess, among other issues, the extent to which U.S. foreign assistance funds have been diverted to the Taliban in the form of taxes or fees.¹⁰⁹

A May 2023 U.S. Institute of Peace (USIP) report prepared for the U.S. Agency for International Development (USAID) assessed that the “Taliban appear to view the U.N. system as yet another revenue stream, one which their movement will seek to monopolize and centralize control over” and that the group is “pushing for ever-increasing degrees of credit and control over the delivery of aid.”¹¹⁰ Special Inspector General John Sopko, in introducing the July 2023 SIGAR report which relayed the USIP assessment, said “it is no longer a question of *whether* the Taliban are diverting assistance from our programs to help the Afghan people, but rather *how much* they are diverting.”¹¹¹ That description is consistent with some media accounts indicating that the Taliban are “attempting to divert aid to their members through bullying, threats of legal action and even violence,” per a National Public Radio (NPR) report.¹¹² In September 2023, U.S. Alternative Representative for Special Political Affairs Robert Wood told the U.N. Security Council that the “Taliban have created an increasingly difficult operating environment” for humanitarian organizations and that “Any interference in or diversion of humanitarian aid is totally

¹⁰³ See SIGAR, “Quarterly Report to the United States Congress,” October 30, 2023.

¹⁰⁴ U.S. Department of State, FY2024 International Affairs Budget.

¹⁰⁵ U.N. OCHA, Afghanistan 2023, accessed November 8, 2023. Available at <https://fts.unocha.org/countries/1/summary/2023>.

¹⁰⁶ U.S. Department of State, “Joint Statement on Afghanistan,” October 31, 2023.

¹⁰⁷ U.N. OCHA, “Afghanistan: Humanitarian response plan 2023 Response Overview,” August 27, 2023.

¹⁰⁸ World Food Programme, “WFP in Afghanistan forced to drop 10 million people from lifesaving assistance, deepening despair and worry for Afghans,” September 5, 2023.

¹⁰⁹ Letter from Rep. Michael T. McCaul, Chairman of the House Foreign Affairs Committee, to John F. Sopko, Special Inspector General for Afghanistan Reconstruction, March 13, 2023, at <https://foreignaffairs.house.gov/wp-content/uploads/2023/03/HFAC-SIGAR-Afghanistan-Request3.pdf>.

¹¹⁰ SIGAR, “Quarterly Report to the United States Congress,” July 30, 2023.

¹¹¹ *Ibid*

¹¹² Ruchi Kumar, “Charities say Taliban intimidation diverts aid to Taliban members and causes,” NPR, June 23, 2023.

unacceptable.”¹¹³ Wood also called on the international community to “rally together and increase pledges and support to the humanitarian response” in Afghanistan.

One observer, Ashley Jackson, has highlighted the differences between diversion (as defined as the theft and redirection of aid to anyone but the intended beneficiaries) from broader corruption and from the indirect benefits that a governing entity like the Taliban inevitably gains from the provision of aid to the populace over which it rules.¹¹⁴ Jackson wrote in a September 2023 report,

Aid diversion happens everywhere, and it tends to happen a lot in places like Afghanistan. The protracted reliance on humanitarian assistance in chronic conflicts and as a response to pariah states such as the IEA [Islamic Emirate of Afghanistan] tends to skew incentives, perpetuating corruption and diversion – especially where aid forms a major part of the economy. However, that is no excuse not to do what one can to prevent it and address the most severe harm this does to Afghans.¹¹⁵

Jackson further described U.N. cash shipments as a “recipe for diversion” while calling for greater international engagement with the Taliban.

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

Two U.S. policy areas that have relevance to the economic and humanitarian situation are sanctions and the ongoing U.S. hold on Afghanistan’s central bank reserves. U.S. sanctions on the Taliban (in place in various forms since 1999) remain, but it is unclear to what extent they are affecting humanitarian conditions in Afghanistan.¹¹⁶ Since the Taliban’s takeover, the U.S. Department of the Treasury has issued several general licenses stating that U.S. sanctions on the Taliban do not prohibit the provision of assistance to Afghanistan and authorizing various humanitarian and commercial transactions.¹¹⁷ Still, the continued existence of sanctions might lead financial institutions, private sector firms, or other actors to “de-risk” Afghanistan by not engaging in the country rather than risk violation of U.S. sanctions.¹¹⁸

The Biden Administration’s hold on the U.S.-based assets of the Afghan central bank (DAB) has also drawn scrutiny. Imposed days after the Taliban entered Kabul to prevent the Taliban from accessing the funds, the Taliban and some foreign leaders have urged the United States to release the hold on those assets, which total around \$7 billion.¹¹⁹ On February 11, 2022, the Biden Administration announced that it would “seek to facilitate access of \$3.5 billion [of the assets] ... for the benefit of the Afghan people,” pending ongoing litigation related to the September 11, 2001, attacks.¹²⁰ In September 2022, the Administration announced the establishment of an

¹¹³ United States Mission to the United Nations, “Remarks at a UN Security Council briefing on Afghanistan,” September 26, 2023.

¹¹⁴ Ashley Jackson, “Aid diversion in Afghanistan: Is it time for a candid conversation?” *Afghanistan Analysts Network*, September 2023.

¹¹⁵ Ibid.

¹¹⁶ “Economic causes of Afghanistan’s humanitarian crisis,” Human Rights Watch, August 4, 2022.

¹¹⁷ See U.S. Department of the Treasury, “Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan,” press release, December 22, 2021.

¹¹⁸ David Ainsworth, “Sanctions and banks make it a struggle to get money into Afghanistan,” *Devex*, January 17, 2022; Zach Theiler, “How vague money-laundering and counter-terror rules slow aid,” *New Humanitarian*, May 23, 2023.

¹¹⁹ CRS In Focus IF12052, *Afghanistan Central Bank Reserves*.

¹²⁰ Executive Order 14064, “Protecting Certain Property of Da Afghanistan Bank for the Benefit of the People of Afghanistan,” 87 *Federal Register* 8391, February 15, 2022, at <https://www.govinfo.gov/content/pkg/FR-2022-02-15/pdf/2022-03346.pdf>.

“Afghan Fund” (based in Switzerland) to “make targeted disbursements of that \$3.5 billion to help provide greater stability to the Afghan economy.”¹²¹ The fund’s four member Board of Trustees met for the first time in November 2022.¹²² It has not, as of November 2023, made any disbursements.

Congressional Action and Outlook

The Taliban’s takeover attracted intense congressional and public scrutiny. U.S. public attention appears to have since decreased, but Afghanistan remains the subject of congressional engagement as some Members seek to account for the evident failure of U.S. efforts and grapple with the reality of the Taliban’s renewed rule.¹²³

Congressional oversight of Afghanistan has been robust. Congressional committees held at least ten hearings specifically on Afghanistan in the weeks after the Taliban’s takeover.¹²⁴ Senate Foreign Relations minority staff released an assessment of the August 2021 evacuation in February 2022, and the House Foreign Affairs Committee then-ranking member produced an interim report on the withdrawal in August 2022.¹²⁵ In addition, Congress established the Afghanistan War Commission (AWC, Section 1094 of the FY2022 National Defense Authorization Act, NDAA, P.L. 117-81) charged with examining the war and developing “a series of lessons learned and recommendations for the way forward” in a final report to be issued within three years. Per its website as of December 2023, the Commission “plans to formally convene in early 2023.”¹²⁶

In the 118th Congress, two House committees have sought further information from the Administration related to the U.S. military withdrawal from Afghanistan and related contingency plans.¹²⁷ One of them, the House Foreign Affairs Committee (HFAC), said in its February 2023 Authorization and Oversight Plan that it will “comprehensively review policy, decision-making, planning, and execution related to the August 2021 withdrawal from Afghanistan,” as well as

¹²¹ U.S. Department of State, “The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” September 14, 2022. See also SIGAR Quarterly Report, October 30, 2022, pp. 112-115.

¹²² U.S. Department of the Treasury, “Readout of Fund for the Afghan People Board Meeting,” November 21, 2022.

¹²³ Google Trends, “Afghanistan,” “8/31/2021–11/22/2023,” accessed November 22, 2023.

¹²⁴ Hearings on Afghanistan include those held by House Foreign Affairs Committee (September 13, 2021, with Secretary Blinken); Senate Foreign Relations Committee (September 14, 2021, with Secretary Blinken); Senate Armed Services Committee (September 28, 2021, with Secretary Austin, General Milley, and General McKenzie); House Armed Services Committee (September 29, 2021, with Secretary Austin, General Milley, and General McKenzie); Senate Armed Services Committee (September 30, 2021, with outside witnesses); House Foreign Affairs Committee (October 5, 2021, with former U.S. officials); Senate Banking, Housing, and Urban Affairs Committee (October 5, 2021, with outside witnesses); House Foreign Affairs Subcommittee on International Development, International Organizations, and Global Corporate Impact (October 6, 2021, with SIGAR); Senate Armed Service Committee (October 26, 2021, with DOD witnesses); and Senate Foreign Relations Committee (November 17, 2021, with former U.S. officials).

¹²⁵ *Left Behind: A Brief Assessment of the Biden Administration’s Strategic Failures during the Afghanistan Evacuation*, United States Senate Committee on Foreign Relations Minority Report, February 2022; *House Republican Interim Report: A “Strategic Failure:” Assessing the Administration’s Afghanistan Withdrawal*, Congressman Michael McCaul, August 14, 2022.

¹²⁶ Afghanistan War Commission site, at <https://www.afghanistanwarcommission.org/>.

¹²⁷ February 17, 2023 letters from Chairman James Comer et al. to White House National Security Affairs Director Sullivan, Secretary of State Blinken, Secretary of Homeland Security Mayorkas, USAID Administrator Power, Secretary of Defense Austin and Joint Chiefs of Staff Chairman Milley; June 8, 2023 letter from Chairman Michael McCaul to Secretary of State Blinken.

“examine U.S. policy toward Afghanistan.”¹²⁸ Several House panels have held Afghanistan-focused hearings in the 118th Congress.¹²⁹

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

- Congress may examine how U.S. assistance, and conditions thereon, may affect Taliban actions, including with regard to women’s rights more broadly and the ability of Afghan girls to attend school in particular, to inform congressional consideration of the Administration’s budget request and action on FY2024 appropriations;
- Congress may request or mandate additional information from the Administration about the number and status of U.S. citizens and Afghan partners who remain in Afghanistan and about the status of U.S. efforts to secure their relocation, including resources devoted to those efforts, obstacles to further relocations, and Administration plans to overcome those obstacles;
- Congress may examine the impact of U.S. sanctions on the designated entities/individuals, the Afghan economy, and Afghan society more broadly, including by requiring reporting thereon from the Administration and/or the Government Accountability Office, to assess whether they are achieving their intended objectives; and
- Congress may examine the impact and efficacy of oversight of previous U.S. efforts in Afghanistan to shape future U.S. policy efforts, congressional authorizing and appropriations measures, and oversight mechanisms (including those intended to oversee U.S. assistance to other foreign partners, such as Ukraine). Relevant reports from the AWC and the Department of Defense (and the federally funded research and development center with whom the Department contracts, as directed by Section 1323 of P.L. 117-81) are due to be submitted within approximately one and two years, respectively.

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

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

¹²⁸ House Committee on Foreign Affairs, Authorization and Oversight Plan, 118th Congress, adopted February 8, 2023.

¹²⁹ U.S. Congress, House Foreign Affairs Committee, *During and After the Fall of Kabul: Examining the Administration’s Emergency Evacuation from Afghanistan*, hearing, 118th Cong., 1st sess., March 8, 2023; U.S. Congress, House Homeland Security Subcommittee on Counterterrorism, Law Enforcement, and Intelligence, on *The Homeland Security Cost of the Biden Administration’s Catastrophic Withdrawal from Afghanistan*, hearing, 118th Cong., 1st sess., April 18, 2023; U.S. Congress, House Committee on Oversight and Accountability, on *The Biden Administration’s Disastrous Withdrawal from Afghanistan, Part I: Review by the Inspectors General*, hearing, 118th Cong., 1st sess., April 19, 2023; U.S. Congress, House Foreign Affairs Subcommittee on Oversight and Accountability, *A Failure to Plan: Examining the Biden Administration’s Preparation for the Afghanistan Withdrawal*, hearing, 118th Cong., 1st sess., July 27, 2023; U.S. Congress, House Foreign Affairs Committee, *Examining the Biden Administration’s Afghanistan Policy since the U.S. Withdrawal*, hearing, 118th Cong., 1st sess., November 14, 2023; U.S. Congress, House Foreign Affairs Subcommittee on Oversight and Accountability, *Go-to-Zero: Joe Biden’s Withdrawal Order and the Taliban Takeover of Afghanistan*, hearing, 118th Cong., 1st sess., November 14, 2023.

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

The Taliban have called for international recognition, assistance, and sanctions relief, but since returning to power they have not shown a willingness to make compromises on important issues to obtain them. Nearly every country, U.S. partners and adversaries alike, has urged the Taliban to form a more inclusive government, and many countries have joined the United States in calling for the group to lift restrictions on women and girls and break ties with terrorist groups. In response, the Taliban have stalled, equivocated, and ultimately either ignored or rejected outright these calls. Foreign policy tools that the United States has traditionally used as leverage may not be as effective in Afghanistan as in some other contexts.¹³⁰

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¹³⁰ See, for example, Marvin Weinbaum, "America can't change the Taliban," *National Interest*, August 15, 2022; Madiha Afzal, "Afghanistan's crises require a clear statement of U.S. policy," *Lawfare*, March 26, 2023; Belquis Ahmadi et al., "U.N. conference highlights global unity but limited leverage over the Taliban," United States Institute of Peace, May 4, 2023.