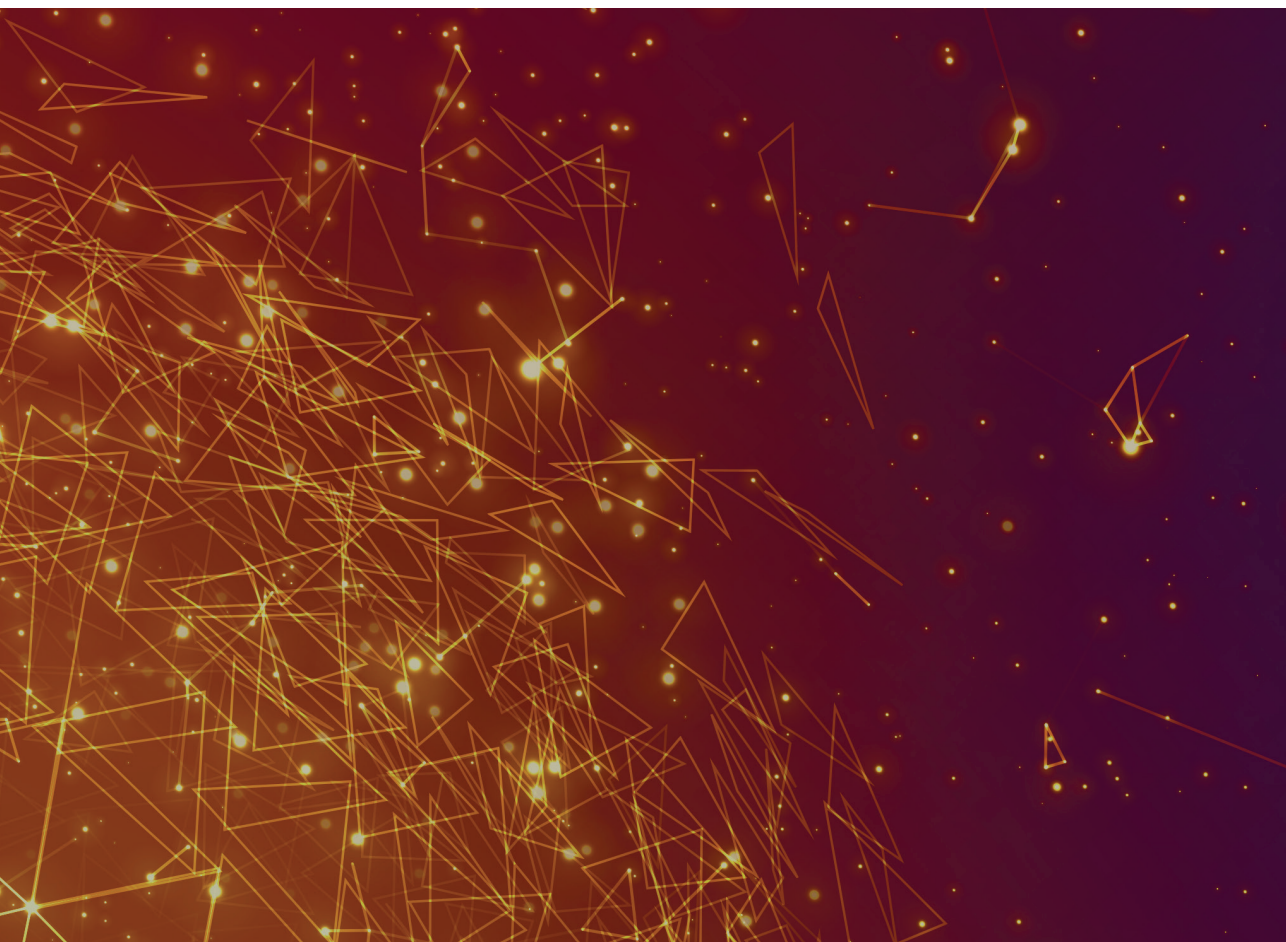


Crisis and adaptation of the Islamic State in Khorasan

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Figure 1. Map of Afghanistan



Source: Nations Online Project https://www.nationsonline.org/oneworld/map/afghanistan_map.htm

Introduction

Assessments of the state of the Islamic State, including of its branches, are routinely released by policy makers and official sources. These assessments, however, are driven by political and geo-political considerations and cannot be relied on for serious analysis. The UN monitoring reports, based on data fed by member states, are a good example of this. The numbers fluctuate wildly year on year, depending on the member state.¹ One worthy example of how state agencies might manipulate figures for their own ends is that of the US Forces Afghanistan's assessment of the strength of the Islamic State in Khorasan (IS-K) before the Taliban takeover in 2021. For years it was kept at an implausibly low 1,000 members, until it was suddenly raised to 5,000 in spring 2019, without much explanation.² While assessments by the US military were mostly keeping IS-K numbers low, Russian official sources tended to do the exact opposite.³ Hence the need for an independent assessment of just how powerful IS-K is, one of the aims of this paper.

The other aim of this paper is to analyse how IS-K coped with the emerging challenge posed by the Taliban in power in Kabul. Even as recently as the summer of 2023, the predominant view among analysts was that IS-K was in good shape, in part at least because of its efforts to project its activities regionally.⁴ Acknowledging IS-K's internal difficulties has been rare.⁵ This paper shows that IS-K has been increasingly struggling in Afghanistan, but also that it has been to adapt to a very considerable extent. The question this paper seeks to answer is what this adaptation is turning IS-K into.

Given that the conflict is still underway, any findings of this paper can be only partial and preliminary. With no access to primary written sources, there are limitations by necessity to the research methodology adopted: primarily oral sources, supported by news reports. The reader should be aware that researching this topic required several methodological compromises, as reaching out to sources in the context of Afghanistan under the Taliban is extremely difficult. IS-K recruiters and members were the most difficult ones to speak to. As a result, the body of data collected is

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inevitably incomplete; gaps abound, and following up on specific themes was often not possible. The analysis contained in the paper inevitably reflects this.

This analysis is based on a series of fifty-five interviews, carried out between March 2021 and June 2023 with ten Taliban officials, sixteen IS-K cadres and members, eight former IS-K members, twelve Salafi elders, Ulema and other elders, four members of the Tehrik Taliban Pakistan, two Hawala traders, one IS Central cadre, one Iranian official, and one local source. The interviews were carried out by three researchers who did not know each other, to avoid the risk of collusion in manipulating the content of the interviews. The interviewees were told that their answers would be used in a publication, the type of which was not specified. All the interviews have been anonymised and all data that could lead to the identification of interviewees has been removed. The risk that respondents could use the interviews to influence or misrepresent the facts was assumed from the start as a precautionary measure. This risk was mitigated by using different types of sources, representing contrasting points of views, by interviewing individuals separately and without them being aware of other interviews taking place, and by inserting questions where the answer was already known. Public-domain sources have also been used, where available, to check the credibility of interviewees.

The paper is organised into several sections. The first one discusses IS-K's initial strategy against the Taliban's Emirate. The second section addresses how that strategy started appearing as a dead end during 2022. The third section shows how IS-K sought to adapt its strategy. The fourth and final section discusses how IS-K's crisis deepened in 2023 and was still very serious as of January 2024, when this paper was drafted.

IS-K's challenge to the Taliban in 2021-22

There has long been a debate on whether IS-K was really closely connected to the central leadership of the Islamic State (IS-C), rather than being a group of opportunists who tried to exploit the 2014-15 successes of IS-C for fundraising and recruitment purposes. That IS-K still existed in 2018-23 despite the decline of the Caliphate in Syria and in Iraq bears witness to the fact that its emergence was not just due to opportunism. Over the years, IS-C sought the original, heterogeneous mix of groups into a

more ideological, Salafi-jihadist organisation. The transformation was quite successful, helped by the high casualty rate incurred by the first generation of joiners. By 2021, IS-K was a largely Salafi organisation, with a strong and committed hard core of ideologically motivated members. For the largest part of its existence, IS-K was heavily dependent on funding accruing from IS-C, but the latter allowed IS-K a degree of autonomy in choosing its leaders—if the process was smooth and not too divisive. During the period discussed in this paper, however, the decline and crisis of IS-C started posing major challenges to IS-K.

The Taliban takeover in August 2021 was no good news for IS-K. The Taliban had been IS-K's primary enemy, and it could be expected that they would turn on the IS-K as soon as feasible after power consolidation.⁶ The leadership of IS-K decided to catch the Taliban off guard while the latter were busy setting up their government and suffering from manpower shortages. Tens of cells were transferred to the cities, where in the following months they unleashed their most intense terror campaign yet. Not only in Kabul and Jalalabad, where IS-K had been active for years, but also Kunduz, Kandahar, Charikar, Herat and Mazar-i Sharif. In addition, IS-K sought to unleash a guerrilla campaign in eastern Afghanistan.⁷ The Taliban initially struggled to cope, especially in the cities where they had no counter-terrorism experience. Provincial officials of the Emirate in eastern Afghanistan adopted extreme measures against the Salafi community, widely believed to be largely supportive of IS-K, including death squad tactics in Nangarhar and systematic closures of Salafi mosques and madrasas. This deeply antagonised the Salafi community.⁸

The IS-K terror campaign peaked in the first half of 2022 and started losing steam in the second half of the year, as the Taliban were finally getting on top of the counter-terrorism

challenge. From a peak of between five to ten guerrilla attacks and over ten bomb attacks per month during the first half of 2022, IS-K activity fell to between two and five guerrilla attacks and three to six bomb attacks in the second half of the year (see graph 1 below). By then it could be argued that the guerrilla campaign in the east had declined to negligible levels, as confirmed by local observers too.⁹ The terror campaign in the cities was beginning to falter too, however. Moreover, there were no signs that terror attacks in the cities were achieving much in terms of destabilising the Emirate, which was gradually also overcoming its initial manpower shortages. Despite still being short of cash, in January 2022 the Emirate quickly upgraded its plans for army and police, overseeing the gradual expansion of the army towards a target of at least 150,000 men, and the police to as many as 60,000.¹⁰

IS-K's main aim with its 2021-22 offensive was likely to buy time, while it restructured to face the mutating threat represented by the Taliban. The process of strengthening its presence in the north of Afghanistan had already started by 2020 but intensified after the Taliban takeover. The residual overt presence of IS-K—limited by August 2021 to some areas of Nuristan and Kunar—started being disposed of, as IS-K moved entirely underground and began relying exclusively on mobile bases and training camps. In its new shape, IS-K had little use for large numbers of foreign fighters—mostly Pakistanis, followed by Central Asians as the second largest group— and the bulk of them started being moved to Pakistan either to Tirah valley, where had some bases, or to the cities, primarily Peshawar.¹¹ IS-K also massively intensified its online and social media operations, presumably with multiple intents such as distracting the Taliban from its delicate transition, exchanging face-to-face with remote recruitment, enhancing fund raising, and keeping an increasingly dispersed membership together.¹²

All considered, the leadership of IS-K managed the transition quite efficiently, taking limited casualties. However, the Taliban's Emirate had not just been increasing the size of its armed forces. Its intelligence apparatus adapted to its new tasks, building an extensive intelligence network in the cities. During 2022 the Taliban started busting IS-K cells in the cities, and terrorist attacks stopped in Kunduz, Charikar and Jalalabad. Several cells were also destroyed in Kabul, Mazar-i Sharif, and Herat (see Graph 1 for figures).¹³ The Taliban's intelligence also started infiltrating IS-K social media operations.¹⁴

IS-K's adaptation also faced some structural limitations. The increasingly dispersed character of the organisation made its trademark centralised command and control unfeasible. The group likely also faced a shortage of cadres, as the cells compromised in the cities during 2022 often included quite senior members. It would be odd for IS-K to move senior figures to the frontlines, unless it faced major command and control issues and/or a shortage of cadres.¹⁵ The expansion of IS-K's presence in the cities, relying on an underground structure of small cells, required a much more cadre-heavy staffing than the guerrilla operations had demanded. IS-K tried to intensify recruitment of new cadres, but the Taliban's crackdown on Salafi madrasas (outside Kunar province) choked a major source of recruits. IS-K had to rely increasingly on recruiting university students, itself a complicated matter due to heavy Taliban scrutiny over the campuses.¹⁶

Overall, IS-K appears to have been able to maintain its numbers between August 2021 and autumn 2022. During this period, IS-K sources were putting total membership at around 8,000 between Afghanistan and Pakistan. Considering that a substantial portion of these were in Pakistan at any given time, these numbers are well within the range of estimates by governments reporting to the UN monitoring committee.¹⁷ This is not quite as good as it seems, given that this membership level is close to its lowest during 2015-21, but at least numbers did not fall. Of the 8,000 or so members, at least a third were in non-combat roles (support, intelligence, admin), and of the 5,000 or so fighters a substantial portion were Salafi villagers who had joined to protect their communities and were poorly motivated to follow IS-K very far. The Salafi community had felt threatened when the Taliban appeared in eastern Afghanistan in strength from 2009 onwards. Having failed to obtain protection from the government, they welcomed IS-K when it turned up years later, as a force capable of protecting them.¹⁸ It is a common tale, heard from surrendered IS-K

members, that many Salafi elders were encouraging villagers to join IS-K, whose teams had regular meetings with them, encouraging them to mobilise villagers.¹⁹ Especially among these villagers, morale was low in 2021 already.²⁰

IS-K's Campaign in Crisis: Winter 2022-23

The Taliban reacted to IS-K's challenge more quickly and with greater sophistication than expected, ordering its provincial officials to avoid indiscriminate repression of the Salafis and promoting instead efforts to reconcile IS-K members, by both involving community elders and offering reintegration packages. Although arbitrary violence against suspect IS-K members and sympathisers—peaking in the first few months after regime change—did not stop altogether, the Taliban's efforts were quite successful; in Nangarhar province a few hundred IS-K insurgents reconciled.²¹

By the winter of 2022-23 it was clear that the campaign launched by IS-K was not achieving much success in undermining the Taliban's Emirate. Although IS-K managed to sustain the pace of its terrorist attacks in Kabul and to start a campaign in Mazar-i Sharif—and in Herat, to some extent—its campaign in Jalalabad failed and the campaigns in Kunduz and Kandahar could not be sustained. Indeed, an IS-K source mentioned in April 2023 that Kabul, Mazar-i Sharif, and Herat were the cities where their urban terror cells were concentrated.²² Even in Kabul, IS-K had been taking several hits. The same IS-K source acknowledged that in February 2023 the head of the special military commission for Kabul, Qari Saheb Fateh, was 'martyred' by the Taliban. Interestingly, according to an IS-K cadre, as of April 2023 no replacement had been appointed yet, again suggesting that the Taliban counter-terrorism campaign might be causing a shortage of senior cadres.²³ Another IS-K source acknowledged that recruitment teams took several hits in Kabul,

Nangarhar and Kunar, with members arrested or killed; only Badakhshan remaining untouched.²⁴ These hits resulted in much reduced activities, especially in Kabul, where, after one terrorist attack on 11 January 2023 and one on 27 March 2023, there was a lull of seven months with no successful IS-K attack. Both these attacks targeted the Ministry of Foreign Affairs and ending up with detonations outside the Ministry, resulting in civilian casualties but little damage to the Taliban.²⁵

IS-K propaganda regularly claims it is strengthening recruitment, has the support of 70% of the population in the east and north-east, and even that it is attracting growing numbers of sympathisers in the south as well.²⁶ Ironically, when comparing claims made by internal IS-K sources on recruitment alongside previous claims (see above), this reveals in fact that overall IS-K numbers were declining significantly in late 2022 and into early 2023: falling to 7,000 by the beginning of 2023. In practice, IS-K's presence in Afghanistan was shrinking even faster, as an increasing number of its members were being moved to Pakistan.²⁷

It seems obvious that the Taliban's efforts to reconcile IS-K members through negotiations with the elders was making a dent in the latter's self-confidence. Although the pace of the surrenders slowed during the end of last year and in recent months, in early 2023 another 100 reportedly surrendered in Nangarhar, later acknowledged by IS-J sources.²⁸ According to one former member, even some of the reinforcements sent by IS-K to Nangarhar from Kunar decided quickly to surrender.²⁹ Similarly, the campaign to attract Taliban members was clearly lagging. Despite IS-K propaganda touting successes in infiltrating the Taliban, there is little evidence of success. In fact, open defections to IS-K, which were never high, appear to have slowed down to a near halt between the beginning of 2022 and mid-2023. The Taliban dismissed the few defectors as people expelled for bad behaviour or who quit for not having been

IS-K's difficulties are also evident from their 2023 propaganda efforts on Telegram, encouraging members to escalate jihadi activities during the holy month of Ramadan (22 March-20 April 2023); embarrassingly, IS-K activities during that month were at their lowest level ever.

offered prestigious jobs within the ranks of the Emirate.³⁰ For example, one of the few cases of Taliban joining IS-K during that period was that of a minor commander called Sangari; in January 2023 Sangari defected to IS-K with his three men in Lal Poor district, after the Emirate failed to give him a job.³¹ While the Taliban might well be reluctant to acknowledge defections from their ranks, as late as June 2023 a senior source in IS-K could not provide concrete examples of recent defections and talked instead of 'negotiations' with 'several groups of Taliban in different provinces' over their defection to IS-K.³²

Reflecting this reality, IS-K propaganda has shifted from defections towards claims of infiltration of the Taliban. One known case of an official of the Emirate detained on allegations of having links to IS-K was that of Obaidullah Mobariz, the Emirate's Chief of Police for Panjshir's Shotul district—detained on 16 January 2023. Mobariz had been detained by the previous government for links to IS-K. The Emirate appointed him and seemingly was unaware of his past until his suspicious behaviour attracted attention; a serious security lapse.³³ There were also allegations, relaunched by IS-K sources, of receiving internal help for their attack on the governor of Balkh—Muzamil—in March 2023.³⁴ However, few other attacks carried out by IS-K after the Taliban takeover suggest insider support. Typically, these attacks were failures in terms of attempts to break through Taliban security belts.³⁵ The few successful ones were mostly against pro-Taliban clerics, who did not occupy official positions within the Emirate and were not protected by the Taliban's security apparatus.³⁶

IS-K's difficulties are also evident from their 2023 propaganda efforts on Telegram, encouraging members to escalate jihadi activities during the holy month of Ramadan (22 March-20 April 2023); embarrassingly, IS-K activities during that month were at their lowest level ever.³⁷ A more implicit admission of the group's decline in Nangarhar was a letter published by them, warning of retaliation to those extorting money from shopkeepers and other citizens of Jalalabad in the name of IS-K. While the letter's intent was likely to show that IS-K still had power, as it encouraged the shopkeepers to report extortion to its intelligence service, the letter also revealed that small time gangsters were not afraid of IS-K anymore; perhaps even that isolated and under-funded IS-K members were now on the loose.³⁸

IS-K's Adaptation

According to an IS-K cadre, during 2022 the leadership of IS-K decided to adapt its strategy: it abandoned any short-term plans to hold or re-gain territory, even in the remotest parts of the country, and instead focusing on targeting cadres and leaders of the Taliban and intensifying recruitment efforts.³⁹ The aim of challenging the Taliban's territorial control remained but was moved to the long-term. In line with this, during 2022 IS-K gave up on plans to wage a guerrilla campaign in Kunar, the primary intent of which had been to force the Taliban to pull out of parts of the province. The assessment of a member of the Taliban's General Directorate of Intelligence (GDI) was that by early 2023 there was little IS-K activity in Kunar: 'they have some hideouts in the mountains and in the valleys, but they don't have permanent military bases in Kunar province'.⁴⁰ The source believed that IS-K was facing morale issues, with members reluctant to fight, even if not ready to surrender to the Taliban: 'Because there are lots of places for hiding out in the valleys and mountain, these Khawarij Daesh prefer to stay there, rather than surrender to the Taliban'.⁴¹ As noted above in *IS-K's challenge to the Taliban*, IS-K have faced morale issues, so this GDI officer's assessment is plausible. However, he also acknowledged that while 'local villagers received warnings from the Taliban, not to support [IS-K], some Salafi families and communities' were still 'secretly supporting [IS-K] members and offering safe haven in their villages'.⁴² While the source estimated in March 2023 that IS-K had been crushed in Nangarhar province, large scale IS-K activity underground still existed within Kunar province. Overall, only 30-40 members of IS-K were confirmed to have surrendered in Kunar, as opposed to more than 600 in Nangarhar (up to March 2023).⁴³

Thus, IS-K was not finished yet. The group was re-organising and learning to rely on thinner, underground networks of cells in the villages, focusing on maintaining influence and keeping recruitment growing rather than fighting. In the words of a surrendered IS-K member: 'During the night, [IS-K is] very powerful in the valleys and villages close to the mountains, but during the day they disappear'.⁴⁴ Despite the decision to move north (see above), IS-K could not just abandon its strongholds in the east to their fate. According to a source in the Taliban, in March 2023 Kunar was also still functioning as the source of IS-K cells re-infiltrating other areas.⁴⁵ Both Kunar and neighbouring Nuristan did not just supply cells to Nangarhar, but also to Kabul and possibly other provinces.⁴⁶

A considerable proportion of IS-K forces in Kunar was nonetheless moved to Pakistan and to the north of Afghanistan during 2021-23. The relocation northwards had started slowly in mid-2020 but there is clear evidence that it started accelerating in 2022.⁴⁷ IS-K sources placed the number of IS-K members in the north and north-east in early 2023 at least double the numbers present there in mid-2021.⁴⁸ Even GDI sources confirmed in March 2023 the shift of IS-K members to the north-east, with a growing presence in the north as well. Several small bases were identified in Badakhshan and Kunduz, while there were believed to be several cells in Mazar-I Sharif. The north-east was believed to be supplying attack teams, composed of Central Asians, to Kabul.⁴⁹

Transferring many members northwards was undoubtedly a considerable feat for IS-K. However, in terms of inflicting critical damage to the Emirate there, impact was limited. On 9 March 2023, the governor of Balkh, Mohammad Daud Muzamil—one of the most capable Helmandi

commanders of the Emirate and a close ally of the Amir, Haibatullah—was assassinated in Mazar-i Sharif.⁵⁰ This attack was part of a campaign of assassinations of Taliban officials; as of October 2023 these were only carried out in the new areas of IS-K activity: north, north-east, and west. Aside from Muzamil, the other main success of this campaign was the killing of Nissar Ahmad Ahmadi, the deputy governor of Badakhshan province, on 6 June 2023; this was followed two days later by a suicide bombing at Ahmadi's funeral, killing three other Taliban dignitaries plus several bystanders.⁵¹ Low rank officials of the Emirate were also assassinated: Mohammad Nader Kakar, head of Herat's Water Supply Department, in March 2023; director of mines Abdul Fattah, in Faizabad on 24 April 2022; security chief Abdulhaq Abu Omar also in Faizabad on 26 December 2022; and Rahman Munawar, the Taliban Head of Economy for Faryab province, on 10 October 2022.⁵²

Although in the big scheme of things these attacks did not even get close to making the Taliban's hold on northern Afghanistan implode, even the GDI acknowledged that the situation in Mazar-i Sharif was somewhat worrying. The GDI estimated in April 2023 that there were dozens of IS-K hideouts in Mazar, with some 200 members already based in the city and another 150 planning to move in. Based on the interrogation of the detainees, the GDI assessed that IS-K intended to destabilise the Emirate by attacking the northern cities.⁵³

By 2020, one major problem for IS-K in trying to spread through the north was that the organisation had a stronger Salafi character than when it was originally formed in 2014-15. Of the original crowd of former TTP and Taliban members, many of whom did not identify as Salafis, little was left by that time; IS-K rejected being characterised as a Salafist group.⁵⁴ The Taliban's assessment in 2022 was that IS-K

was very dependent on the Salafi community for recruits. Even then, after the crackdown on Salafi madrasas of the previous months, the Taliban believed that some were still sending recruits to IS-K and planning to shut them down.⁵⁵ While over 80% of the Afghan population follows the Hanafi school of Sunni Islam, there is a small Salafi minority accounting for perhaps 2-3% of the population, mostly concentrated in eastern Afghanistan. Afghan Salafism is characterised by a much stricter textualist approach. All sources confirmed that by 2020 there were few Hanafis in IS-K in Nangarhar.⁵⁶ In Kunar, the preponderance of Salafis was even greater. A former IS-K member of almost five years, who travelled around Kunar and Nuristan, says he never saw any non-Salafi members.⁵⁷ As far as the north and the west are concerned, IS-K sources claimed a mixed membership in early 2023.⁵⁸ One IS-K source said that while the majority of the members in Badakhshan were Salafis, Hanafis were the majority in the north, especially Jowzjan and Faryab.⁵⁹ While this may well be true, there were few IS-K members in either Jowzjan or Faryab at that time. The IS-K leadership was aware that the strongly Salafi characterisation of IS-K was becoming a major issue and already in spring 2021 it decided to shift away from the recent years' focus on recruiting Salafis and toward recruiting more Hanafi members.⁶⁰ In reality, even in spring 2023 IS-K seemed to have limited hopes that large numbers of Hanafis would join. As an IS-K cadre acknowledged as late as April 2023: 'Our priority is to recruit fighters from, and train them in, Kunar, Badakhshan, Kunduz and Nuristan'; that is, all provinces either with a largely Salafi population (Kunar and Nuristan), or with significant Salafi pockets (Badakhshan and, to a lesser extent, Kunduz).⁶¹

In part because of its lack of strong roots in almost all the north and north-east—the only major exception being some parts of Badakhshan—the move north implied moving

even deeper underground for IS-K than was the case in the east, with most cells being completely isolated from society and from each other. This inevitably created command and control issues, which IS-K sought to manage with command decentralisation. A new structure was adopted, featuring three different centres of operations, each with full operational autonomy. As of April 2023, these main centres of operation were:

- Kunar—responsible for eastern Afghanistan but also supporting operations in Kabul, sending in attack teams. The leadership of this operational centre was largely composed of Central Asians.
- Kabul—a ‘special military commission’ responsible to operations in the capital.
- Badakhshan—responsible for operations in the north and north-east.⁶²

A second measure, to cope with command-and-control issues, was an even greater reliance on educated and ideologised cadres and members.⁶³ The importance of ideologised cadres was stressed by a commander as key to keeping morale high:

IS-K always focused on recruitment of highly aware (Hoshiyar) fighters from Sharia faculties and universities. Students who study Sharia in Afghanistan's universities are mostly aware of Islam and they are very good in preaching and spreading Islam and teaching the rules applying to Mujahidin and the value of Jihad to the other fighters. They can improve the morale of other. This is why IS-K is focusing on Afghan universities to recruit students of the Sharia faculty.⁶⁴

The need for decentralisation was all the stronger due to the need to protect the leadership. Having suffered heavy leadership losses since its inception, IS-K invested in securing its internal communications, designed to survive interception by the Americans. IS-K sources claimed these were quite advanced by April 2023. According to one source, ‘Dr. Shahab [al Muhajir, the governor of Khorasan] has his own technology team that manages communications between him and other members of the group’.⁶⁵ Clearly, however, internal communications have been increasing in complexity.

The move underground also complicated recruitment and training. It is revealing that IS-K began experimenting with online learning for its members. In February 2023, a new Telegram channel was established to provide basic military training. The channel was called *Funun-e-Nezami* (Military Skills), and its members posted pictures of weapons alongside descriptions of the ways in which they can be used, including a range of guns and IEDs. Another IS-K channel dedicated to online military training was (Commandos of Caliphate), which was irregularly active. The option of training all members in person within proper camps was no longer available. The al-Afraad al-Arqam channel instead warned to avoid compromising mobile numbers.

Increasingly evident is IS-K’s growing reliance on online propaganda, especially via social media.⁶⁶ A mapping of IS-K activities on social media by the Centre for Information Resilience identified thirty Facebook groups run by either the group or its supporters, used for recruitment purposes. In addition, IS-K activists were also seen using at least twenty-four student, Salafi and Islamic interest groups on Facebook for spreading their propaganda. Typical themes found on these pages included complaints about the policies

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of the Taliban's Emirate, such as the lack of religious freedom for Salafis under the Taliban and the perceived tolerance of the Taliban towards other religious sects in Afghanistan: Shi'as, Sikhs, and Hindus.⁶⁷ A common propaganda topic in 2022-3 has been the Taliban's relations with foreign governments unpopular with Islamic extremists: the US, Russia, China, Iran, and Pakistan, as well as with the EU and the UN.⁶⁸ IS-K propaganda has also very obviously tried to exploit intra-ethnic tensions to its advantage, alleging that land conflict in the north-west is driving Uzbek Taliban to quit the organisation.⁶⁹ However, IS-K propaganda also features more subjective claims, such as what they describe as the un-Islamic character of Taliban governance.⁷⁰ Other claims are far-fetched, such as calling the Taliban 'servants of the Pakistani ISI' (see below on Taliban-Pakistan relations) and accused of having been corrupted by the Americans; IS-K falsely claimed that the Taliban agreed in Doha to implement an American-designed democratic system in Afghanistan to protect pagans like Hindus, Shi'as, and Sufis. Even when claims have some grounds in reality, IS-K propaganda strongly manipulate them; for example claiming that the Taliban obeyed the 'orders' of the UN.⁷¹ The same propaganda video featured a clip of Donald Trump saying:

*I met with Taliban leaders; they promised me that they will fight against all terrorist groups and bad people in Afghanistan including ISKP, and that they would be our men who fight against terrorism and the ISKP mujahideen.*⁷²

IS-K propaganda also makes good use of alarmist claims made by international governments and media concerning their capabilities and power. In the aforementioned video, for example, feature several speeches of leaders of Central Asia Republics, in which they speak of the threat to their countries from ISKP, of their concern that the strength of ISKP has grown to 6,500 fighters and of the presence of these fighters in northern Afghanistan which has long borders with Tajikistan and Uzbekistan.⁷³

Another key dimension of IS-K propaganda has been portraying itself as the creator and administrator of a utopian society. In March 2023 a new IS-K Telegram channel in Pashto and Dari dedicated to this strand of propaganda activities appeared, called Daastaan-e-Shab (Story of the Night), through which it shared accounts of its recruited members every Friday night. Every member was

shown as being kind and hospitable, and as having sensitive aspects to his personality—as opposed to simply being bloodthirsty militants. The target of this propaganda seemingly was to inspire members of the Salafi community who are not already members of IS-K.⁷⁴

IS-K's social media effort eventually started running afoul of Taliban counterterrorism.⁷⁵ It also ran into issues with Telegram, where many pro-IS-K accounts were banned in May 2023. IS-K in response started sharing with its members via its remaining Telegram channels standard OSINT best practices, which highlights the group's sophistication with respect to social media. Users were being advised to flesh out their accounts by adding profile pictures to them, and to follow non-ISKP channels which cover topics as diverse as fashion to avoid drawing suspicion of being linked to a proscribed group.

Apart from going underground, decentralising and investing in an expanded social media campaign, IS-K also tried to undermine the Taliban's reconciliation and reintegration efforts, bringing pressure on the elders to not facilitate negotiations between IS-K members and Taliban. One surrendering member heard from villagers that:

*Daesh is trying a lot to undermine this process. Several elders who were secretly facilitating the negotiations and connecting IS-K members with the Taliban for their surrender have been threatened.*⁷⁶

Others who surrendered confirmed the same, adding that threats consisted of death warnings and of burning homes down.⁷⁷ IS-K also increased counter-intelligence efforts among its own ranks. These countermeasures were deemed to be effective former IS-K members, as they were

under the impression that surrenders had either diminished in numbers or even ceased.⁷⁸ A few surrendered IS-K members reportedly re-joined IS-K in Nangarhar.⁷⁹

Overall, IS-K invested considerable efforts trying to re-launch its campaign against the Emirate. These efforts appear to have reduced the impact of the Taliban's counter-IS-K campaign. They did not, however, completely reverse the negative trend.

IS-K on the Brink: Spring 2023

Although, as discussed above, IS-K sought hard to adapt to the challenges posed by the Taliban, by spring 2023 it was in a very serious predicament. In part this was the result of the cumulative impact of counter-IS-K efforts by the Taliban. Despite keeping its overall level of activity low and limiting casualties, successful Taliban raids against IS-K cells in the cities appear to have made a dent on IS-K morale. While the actual number of killed in action, relative to the total strength of IS-K, might have been as low as four percent per year according to an internal source, these were mostly selected core members of urban cells.⁸⁰ Although the total number of these core members is not known, the total size of the IS-K structure in the cities was certainly less than 1,000, with operational cells perhaps a third of that number and the rest being support elements.⁸¹ Hence, the casualty rate among these elite operational cells was certainly high. A senior source in IS-K acknowledged not just that the Taliban had busted several IS-K cells, but also that many safe houses had been seized, at great cost for the organisation.⁸² Moreover, IS-K sources might well understate the level of their casualties, either knowingly or because of being themselves fed disinformation by their leaders. At the end of

May 2023, a source in Kunar, who was in regular contact with IS-K members, stated that he was hearing them complaining about being hit by the Taliban all the time.⁸³

It is also important to understand that keeping clashes with the Taliban at a minimum was not without side effects. It was hardly a morale raiser for an insurgent organisation. There are indeed signs that the collapse of IS-K military activities was deepening IS-K's morale crisis in spring 2023. The accelerating withdrawal into Pakistan was also bound to affect morale. IS-K propaganda tried to present the transfer of members to Pakistan as a demonstration of tactical skills, but as more and more members ended up in Pakistan, in many cases even dragging family members with them, the transfer must have been started looking more and more like a rout. An IS-K source indicated in April 2023 that almost two thirds of IS-K's members were in Pakistan.⁸⁴ Multiple sources within the TTP signalled an intensified presence of IS-K members in Khyber Pakhtunkhwa of Pakistan in spring 2023, not only in the traditional IS-K hideout of Tirah valley, but also in Orakzai, Bajaur and even in Peshawar.⁸⁵

There deeper cause of the crisis was the worsening financial crisis, affecting IS-K in early 2023. Local elders in Kunar, in regular contact with the families of IS-K members, and sometimes with the members themselves, indicated that salaries to IS-K fighters—between \$300 and \$500 per month—had not been paid for months. While there were no reports of IS-K fighters forcing villagers to feed them, villagers were known to have started sending food to IS-K fighters hiding in the mountains.⁸⁶ At the end of May 2023, a source in Kunar, who was in regular contact with IS-K members, stated that he was hearing them complaining about funds shortages. IS-K members reported to him having

to asking for food in the villages; something never before reported.⁸⁷ The elders also confirmed that IS-K had started collecting Zakat for the first time and 'bring[ing] pressure on specific shopkeepers, businessmen and other rich people in the districts and in Asadabad city to pay for them. People are forced to pay them...'.⁸⁸ Extortion from local businesses in Salafi communities was something new for IS-K.⁸⁹

In part, the crisis was the result of the Taliban getting better at making it harder for IS-K to transfer money into Afghanistan via the *hawala* system. Already in September 2022, an IS-K source acknowledged that just three hawala traders in all of Afghanistan were willing to do transfers for IS-K.⁹⁰ Hawala traders reported intensifying Taliban controls, with the enforcement of rules dictating the registration of personal details, including IDs, for each transaction. The traders reported their feeling that while in the past some Hawala traders were ready to take some risk and accept transfers of large sums by dubious individuals without registering the transactions, by spring 2023 the risk was becoming too high.⁹¹ The situation was compounded by the fact that the Turkish authorities in November 2022 cracked down on the main IS-K financial hub, leading to the detention of twenty cadres who were used to transfer money via the hawala system. Although IS-K was able to partially replace the lost capabilities, some damage was permanent.⁹² At the end of May 2023, a source in Kunar, who was in regular contact with IS-K members, received hints that receiving hawala transfers from abroad was no longer possible.⁹³

The financial issues faced by IS-K were not entirely of the Taliban's making, however. For years IS-K had been experiencing some unreliability from the IS central leadership regarding financial commitments. For example,

in 2021 the central leadership only delivered half of the funds originally allocated.⁹⁴ In 2022, the level of funding remained relatively modest, but promises of a big increase in funding for 2023 were made. The first signs, at the time of writing, were that these promises were far from being met in 2023 either. Although assessing the wealth of Islamic State is always difficult, there were signs that in 2022-23 its fundraising effort was lagging; sources mentioned 'on-going efforts', such as visits to various Gulf countries, but little in terms of actual donations. In April 2023 a source in the IS finance commission for Iraq mentioned that orders had been issued to transfer stockpiles of cash from Iraq to Turkey.⁹⁵ Presumably, IS Central too was low in new funds and forced to rely on its reserves to keep going. As for why the external funding to IS has slowed down, it is too complex a topic to be addressed in this paper; suffice to say, a source within the Iranian government indicated that, as part of the agreement between Iran and Saudi Arabia of 10 March 2023, the Saudis committed to block any support accruing to IS from their country.⁹⁶

Additional evidence points towards difficulties with funding from even potentially sympathetic donors: a senior source in IS-K revealingly commented that 'Islamic donors pay every group according to the activities of that group; we invested lots of money for a long-term offensive against our enemies'. He further explained that 'IS-K in the past two years have invested lots of money in transferring members from one province of Afghanistan to another and from one region to another and also spent money on building and renting houses in different provinces of Afghanistan, buying weapons and other expenses', but then the Taliban's crackdown hit hard.⁹⁷ The same source confirmed that in recent months IS-K faced 'some financial problem' and that IS-K had to ask sympathisers in Afghanistan and Pakistan to help with cash donations and pay taxes like Zakat for the first time, as mentioned above by the elders of Kunar. He also implicitly admitted that IS-K members might be relying on food donations from sympathisers and relatives, whereas in the past IS-K had proudly stated the ability of its logistics to feed its fighters without having to rely on the villagers. He claimed that the leaderships of IS-K and IS was working to fix the problem with 'Islamic governments and Salafi charities'.⁹⁸

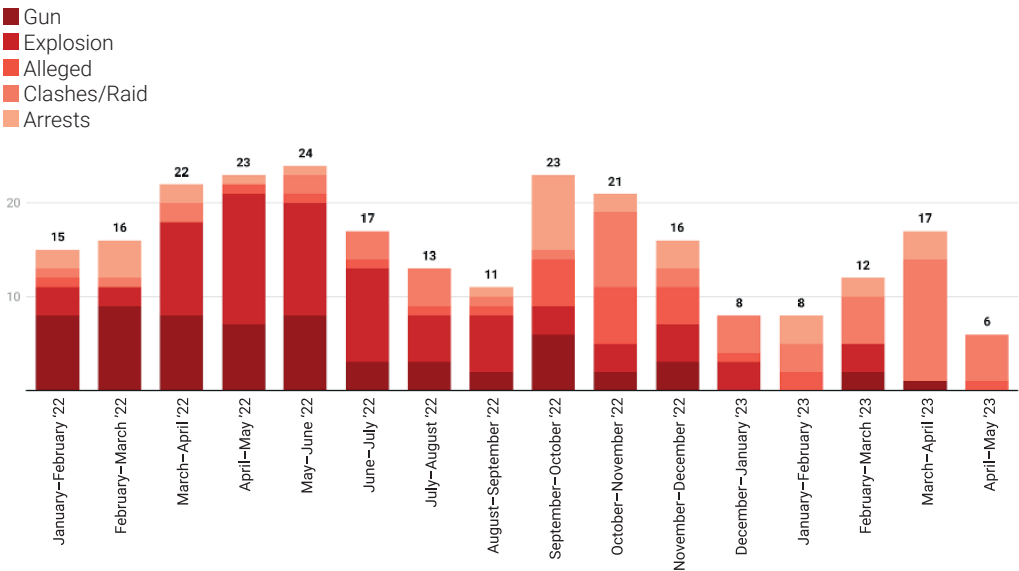
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The Taliban’s counter-IS-K operations and IS-K’s financial issues both contributed to forcing the group to slow down operations, according to the senior source mentioned above. The difficult financial and military situation has also led to the re-emergence of internal fissures. A local source in Kunar, well connected with IS-K members, said that his contacts revealed tensions and struggles within the leadership about the negative trend, with talks of yet another strategy being in the works and rumours of changes at the leadership level.⁹⁹ The same senior source already mentioned a problem of ‘weak leadership of some people’ and the ‘betrayal’ of others, who reported about several cells and hideouts to the Taliban. He acknowledged that ‘there were some internal tensions’, but quickly added that they had been resolved by June 2023.¹⁰⁰

IS-K’s Hopes for Recovery:
Summer 2023

As we have seen above, the spring crisis had complex and converging causes, some of which were upstream in the IS-K funding system. Given that funding was obviously key to IS-K’s viability, the organisation moved quickly to seek solutions. IS-K tried hard to figure out how to transfer some cash to Afghanistan, without going through the Afghan *hawala* sector; cross-border trade between Pakistan and Afghanistan as a covert way to transfer money to its forces within the latter.¹⁰² In June, one courier was caught with a lot of cash, just after crossing from Pakistan, according to local sources. Another technique for transferring money adopted by IS-K in the summer was sending goods (such as oil) into Afghanistan from both Pakistan and Central Asia as if they were being traded. IS-K members would

Graph 1. IS-K attacks and counter-terrorism operations, 2022-23¹⁰¹



Source: Afghan Witness. Created with Datawrapper.

then sell them on the market and keep the entire amount.¹⁰³ Cryptocurrencies also appear to have become one of IS-K's favourite ways of moving money.¹⁰⁴ IS-K magazine *Voice of Khurasan* called for donations in cryptocurrency via Monero.¹⁰⁵

IS-K also sought to increase local revenue, for example by cooperating with kidnappers' gangs for ransom.¹⁰⁶ Extortion of money from wealthy individuals in eastern Afghanistan continued.¹⁰⁷ However, given the lack of territorial control, as one IS-K source acknowledged in August 2023, tax collection did not amount to much compared to the amount IS-K had been able to obtain in the past.¹⁰⁸

Overall, by the summer of 2023, the financial situation was improving somewhat, at least in part because of the counter-measures discussed above. By October 2023, demands for food had completely stopped.¹⁰⁹ Some IS-K members, who had been taking small loans (10,000-15,000 Afs) to feed their teams in Spring, were talking of returning the loans thanks to the improved financial situation.¹¹⁰ The financial recovery of IS-K should not be overstated, however: as one source noted, the payment of salaries was still suspended.¹¹¹ One IS-K source in Kunar commented in October that "We have managed to restore capability and regain the trust of our financial partners and are faring much better than we were some months ago". He then added that "If we compare the Islamic State's current financial situation to what it was two years ago when the Americans surrendered in Afghanistan to the apostate Taliban, it can be said that we still have financial problems. However, compared to how things were six months ago, we are much better now...."¹¹² The feeling was that IS-K had recovered from the nadir reached in the spring when it could not even feed its fighters, but was still far from having reached even the funding levels of late 2021-early 2022.¹¹³ Indeed extortion from local businessmen, a recent innovation,

continued.¹¹⁴ Neither IS-K combat strength returned to the level of 2021. Under the new conditions, IS-K had to rely in Afghanistan largely on Afghan members, whereas in the past of its combat force was made up of Pakistanis. One IS-K source estimated in October 2023 that "around 80%" of IS-K's fighters were Afghans, the rest being mainly from Central Asia.¹¹⁵

Reports also started emerging that recruitment in Kunar restarted, including in some Salafi madrasas.¹¹⁶ There were also reports of IS-K beginning to invest again in rebuilding its urban networks.¹¹⁷ A weapons smuggler in Kunar, with whom IS-K had accumulated a debt due to its insolvency in spring, indicated in August that IS-K had just paid cash to him for a weapons shipment. By October, IS-K guerrilla activities in Kunar reached the apparent rate of an attack every few days, causing limited casualties to the Taliban—one to two killed per attack even according to IS-K's own claims on social media. As IS-K members flowed back into Kunar, they also started establishing more underground structures, such as training centres in areas of difficult access.¹¹⁸ The Taliban were forced to increase patrols again.¹¹⁹ In Afghanistan as a whole, throughout June - August 2023 there was an upsurge in IS-K attacks from April and May, when no attacks took place (Graph 1).¹²⁰

From the summer of 2023 onwards, IS-K also resumed dispatching cells to previously unaffected northern cities, such as Pul-i Khumri, where on 13 October 2023 it was able to bomb a Shi'a Mosque, killing seven.¹²¹

IS-K continued to adapt its propaganda to the new strategic environment. The more it had to reduce the scale of its violent activities, the more IS-K maintained an aggressive attitude, constantly threatening attacks against the Taliban and the West, to the point that the discrepancy with reality became more and more noticeable even

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on pro-IS-K social media. IS-K also began extending the threats to Sunni clerics. In October 2023 pro-IS-K media outlet *al-Mursalat* started threatening Afghan *ulema* into not complying with the Taliban's demands to condemn IS-K in their sermons.¹²² During the summer of 2023, IS-K media intensified propaganda efforts aimed at the ethnic minorities, with a special focus on Panjshiris—still believed to be supportive of other opposition groups, such as the National Resistance Front—warning them that the western countries would not help them and pointing out how the old leaders betrayed them.¹²³ Despite rising Taliban-Shi'a tension in the summer, IS-K propaganda continued accusing the Taliban of protecting the Shi'a community and reproduced videos of members of the Taliban security forces proudly stating their duty of protecting the Shi'as.¹²⁴

Perhaps more importantly, IS-K also began utilising social media for purposes other than propaganda. Online IS-K chats highlighted in September 2023 how recent online recruits in areas remote from IS-K bases are cut off and unable to participate in activities for now. In one such chat, Ghamgin-o-Gharibam, the following exchange took place:

Chat member: "While we cannot migrate to Caliphate areas because we lack territory in Khurasan, how can we attack our enemy? We also don't have weapons."

Admin response: "Very soon the way for emigrating to the Caliphate ground will be opened."

Chat member: "By when? Our friends are being arrested daily and we also fear being detained."

The admin agreed to teach basic military methods and promised that it would commence training with a lesson called 'How to Carry Out a Guerrilla Attack Against Enemies in Cities'. IS-K was discouraging new members from travelling to its concentration areas, presumably for security reasons. Hence, one of the intentions behind investment in propaganda was to boost the morale of increasingly dispersed members and to convince them that the jihad was succeeding. IS-K tried to diminish the Taliban's achievements and to stimulate revenge among IS-K members, for example claiming that the Taliban had deliberately killed IS-K family members during their raids against city cells.¹²⁵

It is noteworthy that IS-K media channels would seek to reassure members about the prospect of being detained by the Taliban, with promises of freeing all detainees.¹²⁶

While IS-K was somewhat energised by the relative improvement of its financial streams, even in the summer of 2023 it seemed to be struggling to identify a viable strategy and was instead focusing on trying to maintain its core structure, while the lower ranks shrank, waiting for the Taliban to make mistakes. One IS-K source in Kunar noted that in the summer of 2023 the 'new' strategy adopted by the leadership of IS-K consisted of: hit and run attacks; attacks on IS-K defectors; attacks on Taliban leaders and commander; and attacks on Taliban Imams.¹²⁷

This strategy is not new, and repeats what IS-K has been doing since August 2021: keeping its core structure as safe as possible, while waiting for opportunities. From time to time, some developments do play in IS-K's favour, at least temporarily. Repeated efforts to infiltrate the Taliban occasionally bear fruit, thanks to the growing frustration of ethnic minority Taliban with their Pashtun leaders and persistent general ethnic tension in the north. According to an elder previously connected to the Public Uprising Forces—a militia sponsored by the intelligence services of the previous regime—IS-K is indeed targeting former militiamen for recruitment, at least in northern Takhar. The source himself sounded quite sympathetic to IS-K and may have joined its membership. These recruits seem motivated largely by the desire of obtaining protection against the Taliban, as well as a thirst for revenge.¹²⁸ As far as disgruntled Taliban are concerned, in October 2023 the Taliban detained four of their commanders, all Tajiks, in north-eastern Afghanistan, on accusation of having links to IS-K. Local Taliban sources reported that among the Tajik Taliban of the north-east there is

widespread dissatisfaction at what they describe as their marginalisation by Pashtuns within the organisation. IS-K is aware of these tensions and proactively courts Tajiks commanders, some of whom are believed to be cooperating with it smuggling weapons and other logistics.¹²⁹

IS-K also positioned itself to exploit worsening Kabul-Islamabad relations; its attacks in Pakistan during 2022-23 could be interpreted as an attempt to put pressure on Islamabad, perhaps with a 'support vs immunity from IS-K terrorism' trade-off in mind. Such deals were reported in the past, and the Taliban claim that they are still in place today, though they appear to have long fallen off.¹³⁰ The Pakistani authorities bear grudges concerning the Emirate giving hospitality to the Tehrik Taliban Pakistan (TTP), so the concept is not far-fetched.

If this strategy were the case, then, IS-K has so far failed, possibly because at the same time it was also courting the TTP—the biggest insurgent group opposed to the Pakistani government. These efforts appeared to have a more realistic chance of success, due to the Taliban's effort to restrain foreign jihadists based on their territory. While the TTP was able to resist such efforts better than other groups, serious friction with the Taliban occurred. Tension peaked after the Chitral fighting (September 2023), when the Taliban detained tens of TTP members who were on their way back to Afghanistan, prompting more anger and resulting in high level TTP-Taliban talks to defuse tension.¹³¹

Taliban leaders sought repeatedly to convince the TTP to avoid carrying out raids into Pakistan from Afghan territory and avoid recruiting Afghans into its ranks. Ultimately, however, the Taliban refused to crack down on TTP activities as demanded by Islamabad, fearful that IS-K accusations of betraying the cause of jihad in

Pakistan gain credibility. The Taliban fear that the TTP, which has thousands of armed men inside Afghanistan, might see large scale defections to IS-K, or even ally with it. There is evidence of some cooperation between IS-K and TTP from Spring 2023 onwards.¹³² Reportedly, TTP leaders had for several months been constantly alluding to the possibility of 'defections' to IS-K from their ranks, whenever the Afghan Taliban put them under pressure.¹³³ The Taliban's leadership, aware of widespread sympathies for the TTP within its ranks, for all of 2022 and 2023 prioritised relations with the TTP over relations with Islamabad, resulting in gradually worsening Afghanistan-Pakistan relations: in November 2023, Pakistan expelled Afghans illegally residing on Pakistani soil.¹³⁴

Conclusion

Despite the major difficulties it faced after the Taliban returned to power in August 2021, IS-K demonstrated great resilience. Its strategic choices were often based on over-optimistic assessment of the weaknesses of the Taliban and the rigid ideological approach of the organisation greatly limited its ability to expand its ranks. However, the tactical choices made by the leadership were mostly sound from the perspective of a violent extremist organisation: it rapidly bailed out of direct confrontation with the Taliban, even in the east where it had its main stronghold; it went on the offensive in the cities; it sought to spare its forces; it invested massively in its propaganda operations, which helped it convey an image of much greater strength than it actually had.

A critical flaw of IS-K was that it remained crucially dependent on funding accruing from abroad. Not only did the Taliban get gradually better at interdicting the flow of money but IS-K also struggled to provide a compelling rationale for prospective donors to fund it. The idea of a jihad against the Taliban had little appeal among traditional sympathisers and supporters of IS-K in the Gulf countries and IS-K struggled to offer an alternative and convincing rationale. Eventually, even the central leadership of IS, which had made up for IS-K's failure to raise enough of its own funds, seemed to have started running out of cash. Even if in the latter half of 2023 the situation was easing somewhat, this remained a critical vulnerability for IS-K.

Despite being undermined by the gradually reducing flow of money and having to decentralise its operations, IS-K was able to maintain a considerable level of organisational coherence, helped by the Taliban's failure to offer attractive packages to disillusioned members. Moving IS-K members to Pakistan was likely part of a wider strategy meant to put a large part of its structure in 'reserve' or 'freeze' mode, in the hope of new funding accruing soon. Indeed, as soon as some money started flowing again, many of these re-entered Afghanistan, but parts of Khyber Pakhtunkhwa province in Pakistan remain available to IS-K as safe havens.

It remains to be seen how long this organisational coherence will last if funding cannot be kept at sufficient levels. Maintaining a large structure underground is expensive and makes recruitment harder to carry on. As importantly, the low level of activity and relative passivity in the face of Taliban crackdowns should be expected to affect morale. Given that the prospects for IS central to enjoy a renaissance looked rather dim as of mid-2023, IS-K's best chances of reversing a negative trend are if intra-Taliban divisions deepen, resulting in the implosion of the Emirate—of which there is little visible sign—or some regional power deciding to support it against the Taliban for its own reasons.

Much, of course, will also depend on how the Taliban will develop their counter-IS-K efforts. This paper shows how IS-K's original challenge to the Emirate had to repeatedly adapt to the Taliban's own evolving response. Overall, IS-K's flexibility, its capacity to adapt, and even to migrate geographically is striking. If there were any doubt that IS-K has absorbed organisational know-how from the original Islamic State, it should have been dispelled by post-August 2021 developments. IS-K clearly seems to have inherited the resilience of the mother organisation. It is worth noting that IS-K has clearly been prioritising maintaining its core structure of highly motivated and well-prepared cadres, even at the price of sacrificing its foot soldiers. That core structure is the repository of the know-how inherited from IS-Central or developed by IS-K itself throughout its history. That the core has shown the ability to develop new tactics and ability to function as a relatively large underground organisation represents the greatest threat. IS-K might eventually survive the Taliban's onslaught, but if it does it will emerge as a much more dangerous organisation than before. ■

Endnotes

- 1 The two UN reports, 'pursuant to resolution 1988 (2011)' and 'pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015)', are published yearly. In 2023 the two reports even showed a marked inconsistency with one another, with 'pursuant to resolution 1988 (2011)' putting IS-K strength at 4-6,000 'fighters (including family members)' (!) and 'pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015)' putting it at 1-3,000 fighters.
- 2 Anthony H. Cordesman, 'Win, Hold, Fold, or Run? Afghanistan in the Spring of 2019', Washington, CSIS, June 7, 2019, p. 65.
- 3 Samuel Ramani, 'Can Russia End the War in Afghanistan?', *The Diplomat*, 1 September 2018.
- 4 Amira Jadoon, Andrew Mines, Abdul Sayed, 'The Enduring Duel: Islamic State Khorasan's Survival under Afghanistan's New Rulers', CTC Sentinel, August 2023, Volume 16, Issue 8; Amira Jadoon, Andrew Mines, Aaron Y. Zelin, 'The Next Afghan Jihad? Taliban Efforts to Contain ISKP', Policy Watch 3791, The Washington Institute for Near East Policy, 2 October 2023; Abdul Sayed and Tore Refslund Hamming 'The Growing Threat of the Islamic State in Afghanistan and South Asia', Washington : USIP, 7 June 2023.
- 5 For an exception see Aaron Y. Zelin, 'ISKP Goes Global: External Operations from Afghanistan', The Washington Institute for Near East Policy, 11 September 2023.
- 6 On the history of violence between IS-K and the Taliban see Antonio Giustozzi, *The Islamic State in Khorasan*, London, Hurst, 2022 (2nd edition).
- 7 See Antonio Giustozzi, 'Intensification of Islamic State mass-casualty violence in Afghanistan reflects funding challenges and restrictive operational environment', *Jane's Terrorism and Insurgency Centre*, 9 November 2022.
- 8 The initial reaction of the Taliban to IS-K is discussed in detail in the author's forthcoming paper, 'Logics of violence and counterinsurgency in Afghanistan: The Islamic State in Khorasan versus the Taliban' (provisional title).
- 9 This too is discussed in detail in the author's forthcoming paper, 'Logics of violence' ..., cit.
- 10 Franz J Marty, 'Exclusive Interview with Taliban Chief of Army Staff on Status and Mission of Taliban Army', *Swiss Review of Global Affairs*, 29 January 2023; Interview with M*A, officer of the Emirate police, January 2022; Interview with M*A, security officer at the Emirate's Ministry of Interior, January 2022.
- 11 Interview with Q*, senior IS-K cadre, Kunar Province, May 2022; Interview with M*, IS-K commander, Kunar province, June 2022; Interview with Q*, IS-K commander, Nuristan province, June 2022.
- 12 For more details, see A. Giustozzi, 'An unfamiliar challenge', cit.
- 13 'Taliban increase raids in response to recent attacks and seek to downplay ISKP threat', *Afghan Witness*, 28 April 2023.
- 14 For more details, see A. Giustozzi, 'An unfamiliar challenge', cit.
- 15 'Taliban continue raids against ISKP in May, claim killing of Deputy Governor in Kabul', *Afghan Witness*, 1 June 2023; 'Taliban increase raids in response to recent attacks and seek to downplay ISKP threat', *Afghan Witness*, 28 April 2023.
- 16 A. Giustozzi, 'Unfamiliar challenge: How the Taliban are Meeting the Islamic State Threat on Afghanistan's University Campuses', London, RUSI, 2023.
- 17 See fn 1 above.
- 18 Interview with QS, IS-K commander, Kunar, August 2021.
- 19 Interview with former member of IS-K, Nangarhar province, April 2023; interview with former member of IS-K, Nangarhar province, April 2023; interview with former member of IS-K, Nangarhar province, April 2023; interview with former member of IS-K, Nangarhar province, April 2023; interview with former member of IS-K, Nangarhar province, March 2023; interview with former member of IS-K, Nangarhar province, April 2023.
- 20 Interview with M**, former member of IS-K, Nangarhar province, March 2023; Interview with M**, Salafi a'lim, Kunar province, April 2023; Interview with HS*, Salafi elder, Nangarhar province, April 2023.
- 21 This was confirmed by local elders and IS-K sources and is discussed in detail in a study by the author, 'The Taliban's Campaign Against the Islamic State: Explaining Initial Successes', Occasional Paper, London : RUSI, October 2023. On the initial wave of violence see Abdul Sayed, 'The Taliban's Persistent War on Salafists in Afghanistan', *Terrorism Monitor*, Vol. 19 Issue 18, 24 September 2021.
- 22 Interview with *R*, IS-K cadre, Badakhshan province, April 2023.

- 23 Ibid
- 24 Interview with IS-K recruiter, Badakhshan, 24 Feb 2023.
- 25 'IS-K Claims Suicide Attack Near Foreign Ministry in Kabul That Killed Six', RFE/RL's Radio Azadi, March 28, 2023.
- 26 Interview with M*, IS-K commander, Kunar province, June 2022.
- 27 Interview with Q*, IS-K recruitment cadre, eastern Afghanistan, February 2023; Interview with H*K, elder in Manogai district of Kunar Province, June 2023.
- 28 Interview with *J*, officer of the Emirate's police, Nangarhar province, March 2023; interview with Abu Talha Mowahhid (alias), IS-K member, Kunar province, October 2023.
- 29 Interview with M*, former member of IS-K, Nangarhar province, April 2023.
- 30 Interview with M*W, officer of the Emirate police, Kunar, April 2022; Interview with *J*, officer of the Emirate's police, Nangarhar province, March 2023.
- 31 Interview with *J*, officer of the Emirate's police, Nangarhar province, March 2023.
- 32 Interview with a member of security committee of IS-K, June 2023.
- 33 <https://twitter.com/AfghanAnalyst2/status/1622722753630445568?s=20>
- 34 Taliban private chats on WhatsApp, 9 March 2023; Interview with Q**, IS-K commander and trainer in eastern Afghanistan, April 2023.
- 35 <https://twitter.com/AfghanAnalyst2/status/1542372173754638337?s=20>; Yaroslav Trofimov, 'Islamic State Attack on Kabul Military Hospital Kills at Least 23', *Wall Street Journal*, Nov. 2, 2021.
- 36 'Prominent Taliban cleric is killed in Afghanistan by attacker with explosives in artificial leg, sources say', Reuters, 12 August 2022; 'Senior cleric close to Afghanistan's Taliban rulers killed in suicide bombing at Herat Mosque', CBS News, 2 September, 2022; Rahim Faiez and Ebrahim Noroozi, 'Police: Death toll in Afghan capital mosque bombing now 21', Associated Press, August 18, 2022.
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- 38 ISKP letter titled 'Warning to the corrupt and detractors of Islamic State', circulated in two pro-ISKP Telegram channels as of 26th April.
- 39 Interview with *R*, IS-K cadre, Badakhshan province, April 2023.
- 40 Interview with M**, officer of the Emirate's GDI, Kunar province, March 2023.
- 41 Ibid.
- 42 Ibid.
- 43 Ibid.
- 44 Interview with **, former IS-K member, Kunar province, March 2023.
- 45 Interview with M*, administrative security officer, March 2023.
- 46 Interview with *R*, IS-K cadre, Badakhshan province, April 2023.
- 47 Interview with AR*, Salafi elder, Nangarhar province, April 2023
- 48 Interview with *R*, IS-K cadre, Badakhshan province, April 2023; Interview with QS, IS-K commander, Kunar, August 2021.
- 49 Interview with GDI officer, Kunduz, March 2023.
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- 51 'Analysts criticize rise in insurgent attacks as Badakhshan bombing harms civilians', Amu TV, 8 June 2023.
- 52 'Islamic State Claims Attack That Killed Taliban Police Chief In Badakhshan', *RFE/RL's Radio Azadi*, December 27, 2022; Saqalain Eqbal, 'Former Government Official Killed in Northern Afghanistan', *Khaama Press*, October 10, 2022; 'Director mines in Badakhshan killed in IED blast', *Salam Watandar*, 24 April 2022; <https://twitter.com/AfghanAnalyst2/status/1633551529557762057> and <https://twitter.com/AfghanAnalyst2/status/1633460488632950784>.
- 53 Interview with GDI officer, Mazar-i-Sharif, April 2023.
- 54 Giustozzi, *Islamic State in Khorasan*, cit., pp. 34-37.
- 55 Interview with M*W, officer of the Emirate police, Kunar, April 2022.
- 56 Interview with **S, former member of IS-K, Nangarhar province, April 2023; Interview with Q*, former member of IS-K, Nangarhar province, April 2023; Interview with A*, former member of IS-K, Nangarhar province, April 2023; Interview with M*, former member of IS-K, Nangarhar province, April 2023; Interview with M**, former member of IS-K, Nangarhar province, March 2023; Interview with Q**, former member of IS-K, Nangarhar province, March 2023.

- 57 Interview with **, former IS-K member, Kunar province, March 2023.
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