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Working with the Taliban: from the first to the second Emirate

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ABSTRACT

Nearly two years after the Taliban seized power in Kabul, in August 2021, the international aid community continued to search for workable approaches to deal with the new situation. Afghanistan's deepening economic and humanitarian crisis called for major assistance, but the relationship between major donors and the Taliban de facto authorities had settled into a deeply adversarial mode. It resembled in many respects the relationship between the international aid community and the Taliban during the first Emirate (1996–2001). The story of that limited and difficult interaction – mostly consisting of humanitarian aid in a process that swung between confrontation and creative, though modest, compromises – is worth recalling for the insights it holds for the present. This article examines the patterns of that interaction, the results on the ground and the implications for the Western relationship with the present Taliban Emirate.

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Introduction

Nearly two years after the Taliban seized power in Kabul, in August 2021, Western states and the international aid community continued to search for workable approaches to deal with the new situation. Afghanistan's deepening economic and humanitarian crisis called out for major assistance, but the relationship with the country's de facto authorities had settled into a deeply adversarial mode. Western states maintained a range of sanctions, had frozen the country's foreign reserves and withheld diplomatic recognition in support of a rights-based policy. Upholding their own version of governance, the Taliban generally had been unyielding to Western and United Nations (UN)-supported demands. The most contested issues related to girls' secondary education and women's rights, including the right to work with non-governmental organisations (NGOs) and the UN. Ever increasing restrictions were announced. As a result of this stand-off, the international aid community confined its assistance to humanitarian aid (increasingly stretched to 'humanitarian-plus'), but refused to channel aid through the Taliban controlled state. Instead, the UN and international organizations worked with local NGOs to deliver aid, creating in effect a parallel state for basic social services.

Similar structural features characterized the relationship between the international aid community and the Taliban during the first Emirate (1996–2001). The story of that limited

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and difficult interaction – mostly consisting of humanitarian aid in a process that swung between confrontation and creative, though modest, compromises – is worth recalling for the insights it might hold for the present. Did the sanctions and isolation imposed on the Taliban have the intended effect? To what extent did international humanitarian actors suspend programmes rather than comply with Taliban edicts requiring exclusion of women and girls, and with what results? Under what conditions were compromises possible, and what did they accomplish? These questions will guide our discussion of international humanitarian action during the first Emirate. Implications for the Western relationship with the present Taliban regime are discussed in a concluding section. An implication of broader relevance is the phenomenon of the parallel state that emerged in the humanitarian sector – both during the first Emirate and now – and its limitations in dealing with the underlying poverty that made humanitarian assistance necessary.

The article builds on a literature review and expert consultations undertaken by the authors for the UK government (ACSM 2022) and is informed by additional work published since the Taliban's return to power as well as the authors' long-term engagement as analysts of Afghan affairs.[1] The English literature on Afghanistan in general, and on aid relations in particular, is dominated by non-Afghan, mostly Western, scholars. This is slowly changing, however, and where relevant we have sought to reference the works of Afghan authors.

The first Emirate

The aid landscape

The first Islamic Emirate of Afghanistan accepted a large and complex presence of international aid agencies and staff. Atmar and Goodhand (2002) estimated the total value of aid programmes in the period 1997–99 to be US$636.2 million. About 300 NGOs were involved (categorized as international, Afghan and Islamic international). About one-third of the NGOs were funded by 14 UN agencies, funds and programmes. The International Committee of the Red Cross (ICRC) and the Red Cross/Crescent were also present.

The Taliban's acceptance of this complex international presence suggests that although having no coherent agenda for political and economic change of their own, they recognized the need for basic social services as well their own limited capacity in this area (Johnson and Leslie 2004). The service capacity of the Taliban minimalist state contrasted starkly with the needs in a country devastated by almost two decades of armed conflict, and there was (again) a drought. While the Taliban did have some form of collecting revenue, it was not enough to sustain basic services. After 1999, international sanctions crippled what was left of their licit economic links with the wider international community, including air transport. Hence, foreign aid money was appreciated, not least because of its fungible quality.

The leadership might also have seen the aid presence as conferring a measure of legitimacy (Duffield 2007), and hence a step towards the international recognition of they sought. Recognition was particularly important to the Taliban because the civil war did not end when they captured Kabul in 1996. The armed conflict that had erupted after the previous mujahedeen government took power in 1992 continued as the now ousted government factions formed a loose alliance (the Northern Alliance). They presented strong opposition for a couple of years in the northern and central parts of the country, at one point threatening Kabul, were still widely recognized internationally as

the government of Afghanistan and they held Afghanistan's seat in the UN. The Taliban's decision to allow the UN Coordinator of Humanitarian Assistance to remain in the country even after they stopped cooperating with the UN's political wing, represented by the UN Special Assistance Mission to Afghanistan (UNSMA), testifies to the importance they attached to the aid presence. The Taliban generally provided security for aid workers to operate, evidently for similar reasons.

The international political context

The humanitarian sector was shaped by the broader political context and, predictably, became politicized. The Taliban initially appeared to stake out a conventional position in the international system and found some cautious response. There were negotiations with international oil companies and exploratory talks with US government officials (Boustany 1998). The Taliban also manned an office in New York to promote their claim to Afghanistan's seat in the UN.

The rights issues remained deeply problematic for Western countries and in the UN, but the political tipping point came in August 1998 when a group allegedly linked to Osama bin Laden's network bombed the US embassies in Kenya and Tanzania. The US retaliated with missile attacks against bin Laden's bases in in the eastern part of Afghanistan. The UN Security Council at first passed resolutions condemning the bombing and the Emirate's presumed involvement, imposed sanctions the following year and added more sanctions in December 2000. A weapons embargo was placed on the Emirate but not on its armed adversary, the Northern Alliance, and almost broke the Emirate's relationship with the UN. The one-sided resolution was the trigger for the Taliban's demand that UNSMA leave the country, permitting only one of the mission's Civil Affairs Units to remain (Duffield, Gossman, and Leader 2001). Established to monitor the political and human rights situation, the units functioned in a limited way but represented at least a link between the Emirate and the UN.

As the chances of gaining broader diplomatic recognition slipped away, the conflict between the Kandahar- and Kabul-based sections of the movement appeared to deepen. Mullah Omar represented the movement's ideological centre of gravity and reportedly retained supremacy through his Kandahar-based *shura*, but the Kabul-faction in charge of the operations of the government were said to be more moderate. Rumours in Kabul held that the factional division was deep; some close observers even speculated there might be a coup against Mullah Omar (Rashid 2001, 212).

The aid sector had been living with constant tensions with the Taliban over rights issues, but close observers noted a deteriorating work environment after 1998 (Niland 2003). The Taliban's attitudes towards the employment of Afghan women by international aid agencies provide a rare insight into the impact of political tensions on the aid relationship at the microlevel (Fielden and Azerbaijani-Moghadam 2001). After the August 1998 US missile strikes in the country, which were followed by the killing of two Afghan staff of the World Food Program (WFP) and a UN military adviser, the talks on female employment stalled. Persistent and patient efforts by aid actors to repair relations nevertheless seemed to bear fruit for a time, but new tensions arose when the UN Security Council imposed sanctions in October 1999. In July 2000 the Taliban issued a general ban on Afghan women working for international organizations.[2]

The bilateral dynamic

The Taliban state was a difficult partner in the aid relationship. Decrees affecting international aid were issued and enforced in an inconsistent and unpredictable manner. Aid personnel usually attributed this to unprofessional management practices, bureaucratic politics and the movement's lack of organizational discipline. Local variations in what one close analyst saw as a parallel universe within the Taliban governance structure also played a part (van Linschoten 2016). Local authorities enjoyed in practice a measure of autonomy and were often more pragmatically oriented than the ideologically driven leadership. The general result was a great deal of idiosyncratic decision-making that depended on the views and interests of particular individuals. There was also space, as we shall see, for creative compromises. To facilitate these, both the Taliban and the UN were at times prepared to ignore written agreements (Leader 2001, cited in Mancini-Griffoli and Picot 2004, 146).

Formal, high-level negotiations with the Taliban were conducted in a general atmosphere of mutual distrust. The Taliban leaders were angered that the UN and most of its members favoured the Northern Alliance by imposing not only a one-sided arms embargo but also on rights issues. The previous mujahedin government had imposed restrictions on women's rights as well, but generally escaped international condemnation because of their role in the war against the Soviet forces. More generally, the Taliban found it hard to understand what they considered Western obsession with women's rights, expressing anger and irritation in meetings with aid representatives. They queried the WFP's insistence on aiding widows in Kabul, pointing out that widows, after all, constituted only a small percentage of the population (Dupree 1998).

On the international side, there was limited understanding of the basic structure and functioning of the regime. The Taliban, for its part, did not invite to openness. As an essentially religious movement whose original members were from a rural, poor, southern Pashtun region, whose religious beliefs reflected both Pashtun culture and Islamic teachings in conservative madrasas, and whose political understanding was formed by war and violence, the Taliban did not value transparency (Dorronsoro 2005; van Linschoten 2016; Ruttig 2010; Rubin 2002; Ibrahimi 2017). International isolation and sanctions reinforced these tendencies (Strand, Harpviken, and Najimi 2001).

Patterns of engagement

Fundamental issues of values lay at the core of the difficult relationship. The Taliban and the international aid community both demanded that the relationship adhere strictly to principles – the problem, of course, was that the principles on each side were mutually exclusive and deeply conflicting.

Taliban principles and practices

Apart from Taliban penal code and practices, the conflict in the aid sector was most obvious with respect to the rights of women and girls to education, work, access to health services and freedom of movement in public spaces. Conflict also arose over access by aid agencies to vulnerable populations suffering food insecurity (especially in the Hazarajat and the Shomali Plain), but this reflected mostly tactical military interests of population control in the continuing civil war between the Emirate and the Northern Alliance.

The conflict over women's rights and place in the family and broader society was not surprising. The position of women has long been central in 'the troubled history of state–society relations' in Afghanistan (Kandiyoti 2007) and deeply politicized by the elite (Hassan 2007). Time and time again, women's rights have been, or have been made, a key issue in major political conflicts. The pendulum has swung wildly from oppression to incorporation of women's rights in agendas of national construction and modernization (Ahmed-Ghosh 2003). The oft-cited fate of King Amanullah and the progressive reforms for women that he and his wife Queen Soraya introduced in the 1920s are indicative (Gornall and Salahuddin 2020). After his fall, restrictions on women were again restored. Later counterpoints of reform and restriction followed – notably radical reforms under the communists in the 1980s versus severe restrictions under the mujahedin government in the early 1990s. The pattern continued as the first Emirate positioned itself at a far, restrictive point.

The norm-related conflicts over programmes were particularly acute in the cities. The cities were most foreign to Taliban cultural and religious interpretations, transgressions were here more visible, and the challenges to the movement's coherence and legitimacy therefore most serious. The countryside offered greater space for informal arrangements, such as community schools. Many educational and other programmes benefiting women and girls in rural areas continued, although often with adjustments negotiated with local Taliban representatives.

In the cities, principles could apply even to small matters of protocol. In Kandahar, the Taliban at one point expelled UN agencies because a female UN staff refused to talk with Taliban officials from behind a curtain (Rashid 2001). In Kabul, they ordered all NGOs to relocate to one building (a dilapidated dormitory) and expelled foreign staff when the organizations refused to comply (Bartsch 1998). Conflict over principles governing large programmes arose as well. In Herat, the Taliban did not yield when UNICEF and Save the Children Alliance suspended support to all schools until girls could attend (Johnson and Leslie 2004). They risked the closure of a WFP-supported bakery for destitute widows in Kabul over the issue of employment of Afghan women (Fielden and Azerbaijani-Moghadam 2001). In Kabul, they also closed a number of NGO-run vocational training schools for women, ostensibly to turn them into schools that taught Koran studies only (US Department of State 2000). They refused Oxfam requests to employ Afghan women in a large water-rehabilitation project in Kabul even if it meant lack of safe drinking water for much of the city's population (Vaux 2001). Yet the Taliban leaders in Kabul occasionally recognized the need to make modest but formal concessions. When the Morality Police of the Ministry for Promotion of Virtue and Prevention of Vice, widely known as Vice and Virtue, detained the European Commissioner for Humanitarian Affairs, Emma Bonino, and her delegation of 18 persons, mostly journalists, for filming Afghan women, the deputy Minister of Foreign Affairs apologized. The detention as well as the apology was widely reported in international media.

The Taliban cited safety concerns to justify restrictions on women at work and in public spaces. Initially announced as temporary, the bans turned out to be lasting. Ideological and sociological factors no doubt played a role. The leadership, it will be recalled, was composed of men who had spent years studying Islamic principles and law. Upholding these principles was self-evidently normatively right as well as important for the movement's identity, coherence and legitimacy (Dorronsoro 2005). Analysts have also cited

the Taliban's sense of political timing and interests. They had a long-term perspective, probably figuring that eventually they would provide necessary services without international aid, only it would take longer (Donini 2007). At the time, they had other priorities – primarily to defeat the Northern Alliance (Vaux 2001). They did not at any rate share the policy priorities of the UN and Western donors (DCD/DAC 2002), specifically their preoccupation with women's rights.

Donor 'principled engagement' and practices

Western donors and most aid agencies demanded that engagement be 'principled', as formally expressed in the Strategic Framework for Afghanistan (SFA) adopted by the UN agencies in September 1998 to streamline aid to the country. The SFA required recipients of aid other than strictly humanitarian assistance to respect international human rights norms. It ruled out any form of capacity-building support to the Taliban that could aid the fledgling state. Importantly, no aid funds should be channelled through the Taliban administration. A supplementary agreement on Principled Common Programming (PCP) called on all donors and aid agencies to adopt a united and principled approach as defined by the SFA when negotiating with the Taliban.

The SFA/PCP was the framework for establishing a parallel, internationally financed state operating on the basis of a 'principled approach' (Bartsch 1998; Atmar 2001; Johnson 2002). Widely viewed as politicized aid, it divided the aid community and caused internal conflict in several aid organizations. Some personnel found instructions from headquarters ill-suited to a demanding field situation and public diplomacy as counterproductive, preferring alternative approaches based on workable compromises with the local Taliban officials. WFP staff in Afghanistan in particular struggled to meet requirements set by headquarters in Rome, considered among the more 'fundamentalist readers' of international conventions on women's rights (Ofstad, Strand, and Suhrke 2001). To meet the demands from their headquarters, the WFP in-country office started to juggle data to show that half of the participants or beneficiaries of their programmes were women (Johnson and Leslie 2004).

The question of whether the SFA/PCP was effective cannot be answered categorically because the aid community did not in practice pursue a common, principled approach (Newberg 1999; Duffield, Gossman, and Leader 2001; Johnson 2002; Kelly 2021). Some aid organizations and their donors adhered to a firm, principled approach, closing down programmes if their rights-based demands were not met. Others leaned towards more pragmatic solutions, typically by working quietly with local communities (DCD/DAC 2002, 63–64; Donini 2007).

Considered separately, the principled approach seems not to have had the intended effect. The most dramatic and publicized steps of disengagement were taken by UNICEF, which suspended support to schools, Save the Children Alliance which suspended all its emergency programmes in Herat, threats by WFP to suspend food programmes, and Oxfam's suspension of rehabilitation of Kabul's drinking water system for nearly three years. All aid actions were tied to demands relating to the rights of women and girls involved in the programmes. None of the actions produced a change in Taliban's formal position or practices, and the agencies later rescinded in favour of continuing aid on compromise terms.

'Principled *dis*engagement', as we might call it, had other effects. First and foremost it penalized the intended beneficiaries of the aid programmes. For example, internal Oxfam critics estimated the organization's principled stand had exposed 1800 persons to risks of death from drinking unsafe water (Vaux 2001). More intangible costs were the divisions within the aid community, the diversion of attention and energy from operational tasks, and added layers of tensions in relations with the Taliban.

Combining incentives with conditionality appeared to have little effect when presented directly and as a non-negotiable item. UN agencies in 1998 offered the Ministry of Education US$300,000 dollars for rehabilitation of schools, provided half of the facilities would be used for girls. The offer was not taken up, and when schools opened in March 1999 headmasters were directed not to register girls. Kabul University had no female teachers or students (Dupree 1998). A similar Norwegian approach at the deputy ministerial level that said, in effect, 'we will give you more schools but only if girls can attend', met with the same fate (Suhrke 2015).

Creative compromises

More low-key and pragmatic approaches did solve some disputes, although the implicit threat of 'principled disengagement' might have facilitated such compromise. The Taliban modified their principles in the health sector and permitted a great deal of aid activity in the educational sector even if programmes conflicted with their formal principles. Other aid programmes in the countryside often operated in a parallel and more permissive universe. Studies of Taliban's concessions in the health area cite several factors. Nancy Dupree note Western insistence on principles, Taliban self-interest, and skilful negotiations by the ICRC (Dupree 1998). ICRC sources emphasize the organizations approach to negotiation, which stressed cultural sensitivity and patience (Curtet 2002).[3] To secure women's access to hospital and for female doctors to look after them, the ICRC accepted the Taliban's demand for strict segregation of the wards according to gender. Wards for women in Kabul hospitals were completely closed off to men, including male relatives.

Formal change in the health sector had a multiplier effect. It enabled aid organizations to employ women to deliver emergency assistance to vulnerable populations. Only female staff could access families and monitor programmes in settings involving female recipients. Importantly, the health sector was exempted from a sweeping decree issued in July 2000 – known as Decree 8 – that banned international aid agencies from employing Afghan women (Fielden and Azerbaijani-Moghadam 2001).

In the education sector, the Taliban tolerated home schools for girls in many parts of the countryside and smaller towns. When UNICEF stopped funding educational programmes in all areas where girls were not allowed to attend school, donors shifted to community run schools run by NGOs where girls in practice did attend (Johnson and Leslie 2004). The largest and most well-known programme of this kind was funded through the Swedish Committee for Afghanistan (SCA). The programme was formally approved by the Ministry of Education in a carefully worded agreement, and operational matters were negotiated locally. The SCA reported that it supported community schools with a total enrolment of 200,000 students, of which an estimated 37,000 were female (Ruttig 2021). Girls' schools were for a time permitted even in Kabul; a German NGO was supporting schools with a total of around 1000 pupils in Kabul, half of them female.

The Taliban accepted aid practices that deviated from their formal principles in other areas as well. Much depended on the way the programme was negotiated and managed. For example, an internationally funded NGO paid the salaries of female teachers in schools that formally did not exist or at any rate did not formally enrol girls (Omidian 2010). The World Health Organization (WHO) paid 'incentives' to hospital staff otherwise dependent on nominal state salaries. Payments to civil service officials such as teachers and health personnel violated the Strategic Framework Agreement prohibition on capacity-building support, and the WHO was criticized by the UN Coordinator for putting operations ahead of principles (Donini 2007). But the 'incentives' payments kept the two biggest hospitals in Kabul open for female patients (Johnson and Leslie 2004).

The prolonged storm over WFP-supported bakeries for widows in Kabul was at least partially managed. The WPF had threatened to shut the bakery unless it could hire Afghan women to help with a household survey. The Taliban denied permission, citing Decree 8 which prohibited Afghan women from working for foreign organizations. Half a year of negotiations produced a compromise formula: Afghan women would work for the Ministry of Health, which in turn would conduct the survey for WFP, and the women would presumably be given 'incentives' payments (Ofstad, Strand, and Suhrke 2001; Fielden and Azerbaijani-Moghadam 2001).

A similar case involving CARE occurred in July 1997 (Bartsch 1998). The Taliban's Morality Policy had harassed CARE's Afghan female staff in Kabul and beaten them with metal-studded whips. The organization halted Afghan female employment, suspended its Water & Sanitation programme in the city and stopped emergency food distributions to women. At the same time, the organization started quiet negotiations with a range of actors – the Ministries of Foreign Affairs and Interior (whose leaders had expressed dismay over the beatings), the Mayor of Kabul, and the President of the Kabul *shura*. After 45 days, a compromise was reached. Afghan women were allowed to work in the food distribution programme for widows provided they were kept separately from men and wore the hijab. CARE resumed food distributions and restarted the WatSan project. The organization had no further problems related to Afghan female employees.

Compromises of this kind made it possible to establish working relationships with the Taliban and deliver services to a population in great need after years of armed conflict and widespread destruction, especially in Kabul and other deeply contested areas. Crafting compromises usually required low-key and non-confrontational negotiations, patience, cultural sensitivity and investment over time to build trust (Reindorp and Wiles 2001). Seeking out spaces for common ground was more effective than laying down demands, one seasoned aid worker claimed (Chris Johnson, cited in Vaux 2001). These approaches were particularly favoured by NGOs that had operated in the country for many years before the Taliban came to power and which continued their activities during the Emirate.

The balance sheet

The efficacy of international sanctions as a political instrument varies, but the experiences from the first Emirate are reasonably clear. Isolation, sanctions or suspension of aid programmes did not make the Taliban yield formally and publicly on its core principles. Doing otherwise would damage the legitimacy of the movement as well as the credibility

of its leadership. Even when isolated internationally and facing domestic armed opponents, the regime stood fast on its principles. An OECD/DAC study of the final year of the regime concluded that the gap between the Taliban's positions and the 'principled approach' of the international aid community was too wide to be bridged by in any formal way, noting that 'there is little to be achieved by means of aid incentives and disincentives when there exist large differences in the values and objectives of donors and recipients, with a consequently low possibility of local 'ownership' of the desired policy changes' (DCD/DAC 2002, 6).

From the first to the second Emirate

The relationship between international aid actors and the Taliban continued in different forms in the years between the fall of the Taliban and their return to power in 2021 (Jackson and Giustozzi 2012; Ali 2019; Sabawoon 2019; Jackson and Amiri 2019; Muzhary 2019, 202;1 Ruttig 2021; Amiri and Jackson 2022). The number of NGOs increased vastly in this period (Mitchell 2017). They were active in virtually all parts of the country, carrying out projects in the humanitarian, development and civil society sectors financed by the Afghan government as well as directly by foreign donors and international government organizations. They were so ubiquitous that the Taliban issued formal guidelines for dealing with them, expressed in various codes of conduct for their fighters (*layha*) (Clark 2011).[4] During the early phase of the insurgency, when the Taliban struggled to re-establish themselves inside the country, they had little tolerance for NGOs. The NGOs were labelled as tools of the infidels, and, by implication, were legitimate targets. By 2009 and 2010, the Taliban's formal stance had softened, reflecting progress in their struggle to establish territorial control in several parts of the country. NGOs were now generally co-opted rather than attacked even if the projects were government-financed by the government. Generally, the Taliban sought to control and tax NGO-run projects in their areas of control. By the end of the decade, several internationally financed NGOs were operating in Taliban controlled areas in conditions of considerable security and a measure of predictability and stability arising from mutual expectations of behaviour. A large programme to support education, painstakingly negotiated over two years and signed in 2020 between UNICEF and the Taliban, signified further progress in this kind of cooperation (Strand and Suhrke 2021).

Experiences of cooperation during the insurgency formed a positive ballast that carried into the early years of the second Emirate. But there was also a downside. During the insurgency period, NGOs had been attacked. Their offices had been ransacked. They had been pressured to bend projects, including hiring, to suit local Taliban commanders and shadow government officials. The possibility of NGOs being accused of spying, or of working with the foreign militaries, was a potential threat and genuine danger in areas where the US-led coalition forces had established so-called provincial reconstruction teams. In line with the coalition's counter-insurgency strategy, some PRTs carried out civil action projects that blurred the line between civilian and military actors and placed NGOs in danger by association (Gall and Khuram 2022).

Soon after the Taliban took power in 2021, the aid relationship assumed a shape that was eerily familiar from the first Emirate. Conflicts over basic human rights, particularly

with respect to women and girls, and principles of governance made relations fragile and limited in scope. The Taliban did not form an inclusive government in terms of gender and ethnicity. Girls were still denied secondary education, though some openings were registered on the tertiary level. Women faced major obstacles to work outside the home. The Morality Policy was reconstituted, although reportedly used less brutal methods to maintain standards of decorum in public. The international aid community did not channel funds through the Taliban administration but financed and managed humanitarian assistance through a de facto parallel state. Neither sanctions nor prospective rewards of diplomatic recognition and a different aid package seemed to have the intended effect.

On the ground, working relations with aid agencies seemed smoother, at least initially. As before – creative compromises were established that enabled aid programmes to go forward. An arrangement was even reached in February 2022 for UNICEF to pay salaries for teachers ('stipends' labelled as emergency support). Like most public servants, teachers had not been paid by the Taliban authorities who pleaded lack of state funds. Relations then took a downward turn as the Taliban issued edicts prohibiting Afghan women from working with NGOs (December 2022), and also for working in UN offices (April 2023). The initial UN response was to let the women 'work from home' and maintained their salaries, but the dispute created a multiplier effect of tensions in the relationship as well as deterioration in services to female beneficiaries (Nemat 2023).

Whether the Taliban is likely to yield to sanctions and Western demands for a rights-based approach depends on the nature of the movement as well as the domestic and international context in which it operates. Twenty years of political and fighting experience since the Taliban were ousted in 2001 have left a mark on the movement. It appears less socially homogenous than at the time of Mullah Omar, partly reflecting the imperatives of political coalition-building during a long time in armed opposition. The leadership contains new names, some having had considerable international experience in negotiating with the main adversaries and dealing with the UN system. Yet the movement as a whole remains steeped in conservative Afghan cultural values and literal – some say absurd – interpretations of Islamic texts and jurisprudence. As before, the split between the Kandahar-based supreme spiritual leadership of Mullah Haibatullah Akhunzada and the Kabul-based government administration is deep and runs along fault lines similar to those in the first Emirate (Watkins 2023).

The main changes are found in the domestic and international political context, where the second Emirate enjoys a much stronger position than the first.

The changing political context

Internationally, the second Emirate is less isolated than its predecessor. Several foreign countries reopened their embassies in 2002, including important powers, notably China, Turkey, Russia and Japan. The EU's humanitarian office, ECHO, reopened its Kabul office early in the year as well. In addition to the long-standing relationship with Pakistan, the Emirate developed supportive relations with Qatar and regional neighbours Uzbekistan and Turkmenistan, and explored talks with Iran. Afghanistan's relationship with the US was no longer marred by the profoundly problematic issue of 'terrorism'. At the UN, no rival government was occupying Afghanistan's seat (which by early 2023 remained empty). Formal inter-state relations existed in a diplomatic twilight of sorts:

even presence in Afghanistan at the embassy level did not mean formal diplomatic recognition, as China and Russia made clear. Most states, and all UN agencies, referred to the Taliban government as the de facto authorities (DFA).

In terms of domestic politics, the regime was less vulnerable than the first Emirate. This time the Taliban did not have to fight an organized armed opposition that was recognized in the UN as the legitimate voice of the Afghan state and received arms as well as financial assistance from foreign states. Internal resistance by some members of the former government and their supporters who had gathered in the Pansjir Valley quickly crumbled. The principal security threat came from a militant breakaway faction that had formed the Islamic State (Khorasan Group – IS-K). The group mainly attacked civilian targets among Afghanistan's Shia minority, especially the Hazara. While highlighting that the Taliban were not in full control of the security situation, the attacks did not represent a significant threat to the regime. Similarly, segments of the population that had benefitted from the development of the previous regime held sporadic demonstrations and maintained spirited communications on social media, but did not show signs of forming an organized opposition capable of challenging the Taliban.

The widespread use of social media by all parties dramatically transformed the political environment in which Taliban and international aid agencies interacted. The Taliban restrictions on women during the first Emirate had been widely known and condemned internationally. Women's rights activists in the US had even enlisted Hollywood personalities with great effect to spread the message. The detention of Emma Bonino and her party described above had made front page news. By 2001, women's rights issues had become so central in Western political discourse that Laura Bush, speaking on behalf of her husband's administration in a radio address on 27 November that year, could claim that the invasion had been designed to liberate Afghan women (Berry 2003). Yet two decades later, social media was used by all parties involved to promote their positions and to condemn or control opponents in a continuous stream of information as well as conflicting and contradictory messages. The Taliban put social media to use to monitor and control the public and the aid actors; they received in turn a barrage of condemnation from Afghans in exile, rights activists and their supporters (Mozur and ur-Rehman 2021). The result was a volume of acrimonious messages that arguably made quiet diplomacy and forging of creative compromises on the sidelines of official policy more difficult.

On the economic side, the new regime faced in difficult situation. The economy has been in a catastrophic free fall since the Taliban takeover (Byrd 2022a). The massive aid that previously had been in the range of US$4–5 billion a year and covered about 75% of the state's expenditure had ended. Some US$9 billion in foreign reserves held abroad were frozen. International sanctions that made international bank transfers risky paralysed the banking system and large sectors of the economy. Loss of skilled manpower due to flight, or exclusion of members of the previous regime, made the situation worse. As a result, the gains of the previous decade of economic growth were wiped out in one year (United Nations Development Programme (UNDP) 2022).

The vulnerability of the economy and the deepening humanitarian crisis did not necessarily affect the Taliban leadership to the same degree, or even the operations of its de facto state. International aid organizations took the edge off the most immediate humanitarian crises. The UN alone distributed around US$40 million monthly to keep programmes going; donor governments in addition channelled funds to individual NGOs

through bilateral channels (Latifi 2022). Afghan state revenues were expected to rise as tariffs on trade– traditionally the state's most important source of taxes – would increase with the normalization of border traffic. Revenue from the trade with Iran via the border province of Nimroz alone was estimated to US$235 million annually (ALCIS; Smith and Mansfield 2021). Tax on the black economy (e.g., smuggling and opium cultivation) also generated income. In terms of revenue structure, the Taliban have introduced a system that reaches wider than that of the previous Afghan republic by collecting both secular tax on individual and business income, especially in urban areas, as well as 'Islamic taxes' in the form of *ushr* and *zakat* (Clark 2022).

Policy implications

At the time of writing, the Taliban had been in power for nearly two years. The second Emirate was in a stronger position at home and abroad than the first Emirate had been and seemingly ideologically committed to uphold its core principles in the area of rights and governance. With much of the international community likewise holding firm, the political stand-off could well last for a long time. Meanwhile, the rapidly worsening humanitarian situation had convinced the aid community to uphold and even expand their programmes. In this situation, the international community has two main options for engaging with the regime in the aid sector.

Humanitarian governance

The first is to continue to finance and manage humanitarian assistance as an international enterprise run in accordance with international human rights principles. This was the 'principled approach' adopted towards the first Emirate, and – without the name – is in key respects the formal option pursued now as well.

As a rule, humanitarian aid as narrowly defined is financed and managed by international agencies and organizations rather than being channelled through the recipient state. Indeed, the absence of relevant state capacity is the reason why international aid agencies move in to address humanitarian crises. But a protracted humanitarian aid presence, and particularly an expanded definition of 'humanitarian' to include programmes in education and livelihood, as in 'humanitarian+' constitutes a form of humanitarian governance by a parallel, international state.

International humanitarian governance has several problematic aspects (Fassin 2010; De Lauri 2016; Garnier, Jubilut, and Sandvik 2018). It tends to be self-reinforcing and long-lasting. It fosters social dependence on outside sources, encourages national authorities to jettison their own responsibility for social services and, by failing to generate local state capacity, makes the transition to economic recovery more difficult. Special problems arise in the relationship between the foreign 'humanitarian state' and the beneficiaries. The starkly asymmetric power relationship between the two is not moderated by mechanisms for accountability and transparency. There is also an element of 'moral hazard': the parallel state can wind up some or all programmes without incurring negative material consequences for the people of the funding countries; the changes affect only the lives and health of 'the other'.

Humanitarian governance in Afghanistan since the Taliban took power has meant that international agencies circumvent national ministries in critical development areas such as health and education as well as core humanitarian areas such as water, sanitation, food and emergency medicine. The model was set early on in the health sector. Before 15 August 2021, the World Bank funded around 2000 health clinics that formed the country's infrastructure for primary healthcare and was managed by the Ministry of Public Health (World Bank 2021). The Ministry channelled the funds to NGOs, which in turn supervised the clinics' medical staff. With Taliban controlling the state, the funds went from the Bank via UNDP directly to the NGOs, bypassing the Ministry of Public Health. The international community was in effect building down state capacity. It was a truly a historical paradox given the great efforts of the two previous decades to create precisely such capacity. Not unexpectedly, the Taliban responded by attempting to control 'the humanitarian state' by issuing edicts governing its operations, hence setting the stage for a running conflict with the aid agencies.

Countries with high levels of poverty are prime candidates for 'humanitarian governance' and their associated problematic side. Even small crises can tilt people living on the margin towards dependence on emergency aid. In Afghanistan, an estimated half of the country's population lived below the official poverty line in 2019; poverty had in fact increased during the final years of the previous, internationally supported government (ADB 2021). After a year of Taliban rule, poverty had increased markedly and so had the number of people requiring humanitarian assistance. The UNDP estimated that nearly 20 million people suffered from high or critical food insecurity (UNDP 2022, 9).

Towards economic recovery

As Taliban settled into power in Kabul, it became increasingly evident the basic needs of the population could not be met through humanitarian aid alone, as the former British Foreign Secretary and later head of the International Rescue Committee pointed out already in February 2022 (Miliband 2022). He was joined by a growing body of opinion calling for a shift to focus on poverty reduction through economic recovery so that emergency aid was not the only – and self-reinforcing – option. The economic sanctions that have crippled the national banking system, international transfers, and thereby the possibility for economic recovery, was central to this discussion. Sanctions relief would include the release to the Afghan central bank of the approximately US$9 billion Afghan foreign reserves held abroad, although by early 2022 most of the funds had been appropriated by the US.[5] A raft of other US sanctions on transfer of funds to Afghanistan has affected all commercial operations as well as aid programmes. The two exemptions later added have mainly served as a constant warning that financial transactions involving Afghanistan might be touched by the long arms of the US Treasury and the penalties they bring.

Voices calling for change have come from the UN, the aid and rights communities, members of the academy and analysts with long Afghanistan experience. Some advocate temporary solutions such as suspending sanctions for a limited period (Gaston 2021), or a step-wise solution to split humanitarian funds from long-term investment for recovery. The rationale for sanctions relief differed among the groups. The UN Secretariat asked that the reserves be returned in order to free up funds for humanitarian assistance.[6] Human Rights Watch (2022) cited both humanitarian reasons and the need for economic

recovery to justify relaxation of sanctions affecting the banking system. An open letter from 70 prominent international economists to the US government put the economic case succinctly: 'Without access to its foreign reserves, the central bank of Afghanistan cannot carry out its normal, essential functions. Without a functioning central bank, the economy of Afghanistan has, predictably, collapsed' (cited in Byrd 2022b, 1). Similarly, a group of 63 civil society organizations, in a 30 April 2023 letter addressing the UN Secretary General Guterres ahead of the UN meeting on Afghanistan strongly argued against isolating Afghanistan and staying engaged, something they were doing on a daily basis to ensure continued delivery of humanitarian assistance. Adding 'A heavily sanctioned Afghanistan will not be conducive to regional security or human security inside the country'.[7]

Arguing more broadly in terms of consequential logic, a long-time analyst of Afghan affairs concluded that if the international community did not want to engage with the Taliban state, it must permit the private sector to function without being throttled by sanctions (Smith 2021). In a similar vein, a Red Cross official painted a grim picture of Afghan society if the present minimalist engagement model were continued: professionals exiting, girls left uneducated, women isolated, and young men joining armed bands or moving into the illicit economy for want of better opportunities (Matheou 2023).

The UNDP's October 2022 carefully documented report is a landmark in making the case for a reorientation towards economic recovery. Humanitarian aid is not sustainable, hence economic recovery necessary. The reorientation requires both Official development assistance (ODA) and public revenue, and a robust private sector. To this end, Afghan central bank assets must be unblocked. Innovative mechanisms must be developed to allow international financial transactions – in effect circumventing sanctions that have a crippling effect on the international movement of funds and the operation of the national banking system. Issued by a UN agency, the report carefully sidesteps the question of diplomatic recognition and avoids a frontal attack on US sanctions, but the message of catastrophic economic misery absent a greater and more supportive engagement is quite clear.

A reorientation towards economic recovery and a related shrinking of the humanitarian governance model would require political adjustment by some major powers, above all he US and its former coalition allies in Afghanistan. Presence on the ground and willingness to engage in joint planning and management of aid funds would be necessary. This might include getting more diplomats back to Kabul, as some humanitarians and analysts have argued (Varughese and Madhani 2023; Weinbaum 2023), although it would not necessarily require formal diplomatic recognition.

Conclusions

The modus operandi of humanitarian assistance adopted by the international community towards the first Emirate had severe limitations then, as it does now. For a start, the main lesson from that period was that sanctions and isolation did not have the intended effect and created some unwanted consequences. As the long-serving UN Special Representative for Afghanistan, Lakhdar Brahimi, later concluded: '[k]ept in total isolation, the Taliban [in the 1990s] had a distorted image of the rest of the world' (Brahimi 2021). Equally important, the scale of the present disaster cannot be addressed by humanitarian

assistance alone, nor in the longer run. The inherent problems of long-term humanitarian governance lend additional weight to this argument.

A different set of factors relate to the state qualities of the second Emirate. This Emirate is stronger and more resilient than the first. Unlike the last time the Taliban governed Afghanistan, they now control the entire country. Despite activities of groups such as the Islamic State, there is no discernible governing alternative waiting in the wings. On these criteria the second Emirate meets some basic state requirement. If 'humanitarian governance' nevertheless remains the primary approach by Western states, the lessons from the past is that hardline public diplomacy and 'principled disengagement' by itself tend to be counter-productive, but creative compromises are possible.

A growing international consensus has been forming since late 2021 that questions the policy of sanctions established by the US and its closest allies, and which precludes a shift towards economic recovery. A reorientation in this matter will pose difficult political and rights issues for the Western-oriented states and several aid organizations. It will require more innovative mechanisms and creative compromises than before, as the UNDP 2022 report emphasizes. The alternatives for Afghanistan, however, are increased human suffering, possibly growing low-level violence, and the uncertainties and limitations of dependence on a foreign-financed, parallel state for meeting basic human needs.

The case for a reorientation also rests on a positive rationale. It is compatible with a rights-approach in the sense that escape from extreme poverty is a socio-economic right even if in a particular context its pursuit will collide with other rights. Moreover, a greater presence of the international and aid community on the ground could provide a better understanding of the regime, facilitate peacebuilding measures as some argue (Ponzio and Baraka 2022), and make it easier to monitor abuse and assist vulnerable groups. Cooperative presence by states could also be a potential point of entry for promoting their more specific national interests.

Notes

1. The authors have researched and written about Afghanistan and the international engagement in the country: Astri Suhrke since the 1980s and Susanne Schmeidl since the 1990s. Schmeidl worked and lived in Afghanistan between 2002 and 2014 as a civilian peacebuilding practitioner.
2. Other possible reasons for the ban were a backlash from Taliban hardliners against the relaxation of rules and behaviour during the preceding period when more women worked (some travelled with a male escort), and efforts by the Taliban to draw skilled Afghan staff away from highly paid NGO employment to the public (Fielden and Azerbaijani-Moghadam 2001).
3. It took two months of negotiations with 'Taliban authorities through a specially appointed committee to arrive at a tenable solution' on women's access to medical care (Curtet 2002, 648).
4. For English translations of the 2006, 2009 and 2010 Codes of Conduct, see https://www.afghanistan-analysts.org/wp-content/uploads/downloads/2012/10/Appendix_1_Code_in_English.pdf
5. In February 2022, President Joe Biden appropriated the US$7 billion of the reserves held by US banks. Half was set aside for the victims of the 9/11 attacks on the US in 2001, the rest was placed in a fund for humanitarian assistance for Afghanistan.

6. In February 2022, UN Secretary General António Guterres asked foreign banks to release Afghan reserves. Two months later, the collective voice of 14 UN special rapporteurs on human rights, joined in.
7. See https://www.linkedin.com/posts/hossa-skandary-macpherson-b8b06620b_un-press-release-activity-7062412908432908288-0AY5?utm_source=share&utm_medium=member_desktop

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