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Working Paper 138

Taliban Taxation in Afghanistan (2006-2021)

Rahmatulla Amiri and Ashley Jackson

February 2022

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Summary

Before taking control of Afghanistan in August 2021, the Taliban had developed a remarkably state-like revenue collection system throughout the country. This ICTD research explores how that came to be, and what factors shaped the various forms of Taliban taxation. Drawing primarily on fieldwork from Helmand, Ghazni and Kunduz provinces, this paper explores in depth three commonplace types of Taliban taxation: *ushr* (effectively a harvest tax, applied to both legal crops as well as opium), taxation on transport of goods (similar to customs), and taxes on aid interventions. The paper pays particular attention to geographic variation, exploring how and why each practice evolved differently at the subnational level.

Keywords: taxation; fragile and conflict-affected states; state legitimacy; armed groups; Afghanistan.

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Acronyms and terminology

CCAP	Citizens Charter Afghanistan Programme
CDC	Community Development Council
<i>ghanamat</i>	war booty
<i>halqa</i>	zone; group of provinces or subnational region
<i>haram</i>	forbidden
<i>hawala</i>	informal method of transferring money through a network of money brokers
IEA	Islamic Emirate of Afghanistan
<i>jerib</i>	unit of land measurement, roughly half an acre
<i>kariz</i>	irrigation canal or system
<i>khudai-wass</i>	practice of asking for assistance; 'whatever Allah bestows gives you the strength to assist'
<i>layha</i>	code of conduct, or policy
<i>mahaz</i>	fighting unit or group
<i>mann</i>	localised unit of measurement with variable equivalence to the metric system
NGO	non-governmental organisation
NSP	National Solidarity Programme
<i>sair</i>	localised unit of measurement with variable equivalence to the metric system
Sara Qitta	Red Units, often referred to as the equivalent of Taliban Special Forces
<i>shura</i>	council
<i>ushr</i>	traditionally 10 per cent of production or harvest
<i>zakat</i>	Muslim obligation to donate 2.5 per cent of their disposable income to the poor; one of the five pillars of Islam

1 Introduction

Before taking control of Afghanistan in August 2021, the Taliban had developed a remarkably state-like revenue collection system throughout the country. You need to go back to the early years of the insurgency to understand how this came to be. Local patterns of behaviour varied significantly at the outset because the Taliban evolved from the ground up. It was only several years later that the leadership coalesced and demonstrated clear and relatively consistent control over commanders on the ground.

This paper begins with an overview of the Taliban taxation system, tracing its evolution from the early days of the insurgency until just before they seized power in mid-August 2021. To better understand how these processes evolved on the ground, this paper then looks at three specific types of Taliban taxation: ushr, taxes on the transport of goods (which the Taliban referred to as customs), and taxation on aid. We pay special attention to variation, and exploring what these practices tell us about civilian-Taliban relations.

1.1 Methodology

Given the operational and ethical constraints of the COVID-19 pandemic a relatively creative approach was used, leaning on both authors' prior work on the Taliban. The lead author is from southern Afghanistan, and has been researching these issues for nearly a decade. He had significant data on hand, gathered during other research in these areas, and could crosscheck and follow up. The co-author has done significant fieldwork on Taliban taxation in other provinces. The authors have jointly investigated various aspects of Taliban shadow governance.

The lead author compiled an initial dataset of past research interviews, focusing on three provinces (Kunduz in the north, Helmand in the south, and Ghazni in the south-east). These interviews had been conducted between January 2017 and July 2021 with Taliban commanders and fighters, civilians, businessmen, tribal elders, religious scholars, farmers, shopkeepers, those engaged in various drug smuggling activities,¹ and employees of international and national non-governmental organisations (NGOs). The interviews were loosely structured, focusing on the most relevant aspects of Taliban taxation to the specific interviewee. The pre-existing interviews usually covered seven themes relating to Taliban taxation: (1) extent and nature of Taliban taxation in that area; (2) justifications provided by the Taliban for taxation; (3) methods used by the Taliban to collect taxation; (4) local perception of and reaction to Taliban taxation; (5) NGOs', companies' and individuals' approaches and tactics when confronted with Taliban taxation; (6) variation of taxation between different regions and over time; and (7) Taliban tax collection related to customs.

The lead author then followed up with several individuals interviewed previously, and identified new interviewees to approach during the proposed research. These interviews strengthened and nuanced the analysis of the pre-existing data, and added insights into how these dynamics evolved. 'New' interviewees included elders, shopkeepers, farmers, midwives, aid workers, teachers, truck and taxi drivers, and business people.

A snowballing technique was used in the initial dataset, as well as in follow-up interviews. While a random sampling approach might have reduced the potential for bias and given a more representative set of interviewees, it was not advisable due to the risks of fieldwork and prevailing sensitivities. Asking strangers about Taliban activities would be very likely to

¹ The roles of those involved in poppy cultivation, sale, transport, etc. are complex and diverse. See Mansfield (2016).

arouse suspicion, and could put both the interviewee and researcher at risk. Relying on pre-existing relations, or introductions via a trusted interlocutor, provided a measure of safety for both the researchers and the interviewees. Rigorous crosschecking helped mitigate potential bias.

We took a comparative look at taxation in three provinces to explore variation. The provinces were chosen in part based on the pre-existing dataset, but also because they are culturally, ethnically and economically distinct, with varied trajectories regarding the conflict and Taliban influence:

Helmand: Helmand was the Taliban stronghold in southern Afghanistan. Most of the Taliban senior leadership comes from Helmand, and it was one of the first provinces where the Taliban started taxation.

Ghazni: The eastern province of Ghazni also had a strong Taliban presence, but control had been more evenly split with the government. It is ethnically mixed, and taxation started relatively late in Ghazni. The Taliban nonetheless had instituted systematic taxes across the province by 2017 – even in areas under government control.

Kunduz: Kunduz was the Taliban stronghold in northern Afghanistan, and Taliban taxation extended into areas ostensibly under government control. Ethnically mixed and diverse, the Taliban have had to balance ethnic divisions and tensions. The roll-out of taxation has consequently been slower and more negotiable.

The authors drew on pre-existing key informant and Taliban interviews to sketch out the system at the national level, with remote follow-ups (primarily by phone). While not an exhaustive mapping, this shed light on how local practices fit with Taliban taxation writ large.

In addition to the pre-existing and follow-up interviews, the authors analysed a series of Taliban documents. These fell into roughly three categories:

1. *Official operational policies and documents*, including: taxation guides that Taliban tax collectors use to gauge payments; customs documents; official letters to individuals asking for money as taxation or 'donations'; paperwork from NGOs and private companies (including contracts) related to tax (agreements signed by both the NGO/contractor and the Taliban agreeing on the terms of tax); and taxation request letters/receipts.
2. *Articles published on Taliban websites*: some justify taxation, while others cover related issues, such as official Taliban reports of donation income or taxation revenue.
3. *Media reports*: although anecdotal and of varying comprehensiveness, local reporters and outlets covering case study and other provinces contained some helpful insights.

2 Taxation and the evolution of Taliban control

2.1 Early practices to extract revenue

Taliban fighters and commanders typically relied on a few trusted contacts who might provide shelter, support and financial donations when the insurgency started. They had relatively modest costs to cover at this point – motorcycles, vehicles, weapons, ammunition, communication radios, and fuel for motorbikes and cars – but the resources needed for the insurgency steadily increased. Military operations became increasingly frequent and costly, particularly from 2006 onwards. In this early period, the Taliban's practices to extract revenue fall into roughly three categories: voluntary donations, coerced donations, and extortion.

Voluntary donations came from relatives and friends of Taliban fighters and commanders, or those who donated because of sympathy or solidarity. Others – smugglers or those in the drug trade – contributed to the Taliban to hedge their bets; many worried about the future impact on their business if they refrained from giving support.² Most civilians, however, did not give money to the Taliban. With voluntary contributions only covering a small proportion of the funds needed, the Taliban turned to intimidation.³ Unlike a request for donations, the Taliban learned that few dared to refuse a Taliban demand outright.

These coerced donations did not usually involve direct threats, but people felt there would be negative repercussions if they refused to pay. Interviewees were clear that while the Taliban might not immediately hurt someone who refused to pay, they could create problems for them. Few were willing to risk this, especially as time went on and the Taliban expanded/consolidated their influence/control over the Afghan countryside.

The Taliban's primary justification for extracting resources was jihad. Jihad was presented first as an armed struggle, but also as something civilians were obliged to support financially and materially. Its core membership, particularly at this point, had a high concentration of religious scholars and mullahs, and this shaped the ways in which local resources were extracted. The Taliban might, for example, preach in a mosque and ask for donations.

The Taliban also drew on specific elements of Afghan society, norms and culture to justify their demands to civilians. One such concept was *khudai-wass* (whatever Allah bestows gives you the strength to assist). This is an open request for resources, where the amount of money or form of support is left open. Historically different groups relied on this mechanism to seek help from their communities in hard times. It is also a means through which religious students studying at the local madrassa seek help from the surrounding community. Some people cannot donate at all, and that is acceptable, but those with means are expected to contribute. Giving was not quite voluntary in the Taliban's use of this practice. Taliban intimidation and fear of retaliation compelled people to donate. The Taliban couched their coercion in recognised and accepted practices of mutual support.

² This included key businessmen in Pakistan and the Gulf countries, who likely did so to preemptively protect their own business interests in the fragile political environment. Sometimes rich businessmen would donate cash to top commanders, mid-level commanders or lower-level commanders in Pakistan or Afghanistan. From 2004 to 2008, these donations mainly originated in Pakistan and the Gulf countries.

³ In interviews, people drew a link between civilians' initial reluctance to donate and the emergence of more coercive Taliban practices (ultimately laying the groundwork for later taxation practices).

An interesting aspect is that most civilians interviewed did not see the Taliban – or most Taliban – as using these funds for self-enrichment. Even if they resented the Taliban's demands, they did not see the Taliban as corrupt or using these funds for self-gain. It is important to note that Taliban ideology revolves around self-sacrifice and piety. Taliban lore glorifies what they have been able to achieve with little support or resources (see Ludhianvi 2015; Zaeef 2010; Agha 2014). This undoubtedly influenced the manner of demands, their rhetoric and their behaviour, policing the bounds of what they could do and say in this regard.

Nevertheless, alongside all of this, extortion – direct verbal or written threats – was common. Extortion typically targeted specific types of people or organisations, including private companies and businesspeople, NGOs, contractors (particularly those working for the government or international forces), and government officials. It tended to be individually- or commander-driven, and the nature and extent of extortion were contextual. In the east and south-east, extortion was often connected to kidnapping or criminal activity that the Taliban did not directly claim (for fear of incurring the ire of communities). In the south, however, direct extortion has been more common. This is likely in part because community cohesion has typically been weaker, and the Taliban do not fear the same kind of backlash from this behaviour.⁴

Eventually, *ad hoc* taxation efforts began to surface. These were more routine and had a state-like veneer. Rather than ostensibly asking for a donation to their cause, the Taliban demanded – as an aspiring authority – that civilians were obliged to pay them. After Musa Qala fell to the Taliban in 2007, for example, the Taliban reportedly set up judiciary and local governance structures, and taxed local businesses to fund their efforts (Khan 2007). But this appears to have been a relatively isolated occurrence – the Taliban did not begin taxing the populace and the private sector in any organised way until years later.

One caveat is that taxes on land ownership emerged in several, mainly southern, provinces. For example, in summer 2008, the Taliban demanded Rs500⁵ per *jerib* (roughly half an acre) across Marja district of Helmand province. The Taliban justified the tax in two ways: local commanders had run out of money for operations, and communities in the district had not 'voluntarily' contributed to the Taliban for some time.⁶ In one sense, the Taliban rationalised their practices as taxing land to make up for a debt owed. In another, they were building on and adapting pre-existing traditions of taxation. In the south, these taxes were so profitable that local Taliban started taxing land whenever they were short of funds.⁷ The practice spread to south-eastern and northern Afghanistan, but was reportedly less successful in these areas.⁸

The Taliban would adapt their ideological repertoire once they began to ask for taxes routinely. This is most evident in that they framed taxation in terms of Islamic norms, such as *ushr* (historically 10 per cent of whatever produce or harvest was brought to market, collected in kind or in cash, discussed in depth later in this paper) and *zakat* (a Muslim obligation to donate 2.5 per cent of their disposable income to the poor, and one of the five pillars of Islam). The Taliban co-opted these concepts to fit their needs. Islam, broadly

⁴ For a more in-depth discussion of the regional differences in customary institutions and social capital vis-à-vis the Taliban, see Jackson and Amiri (2019) and Jackson (2021).

⁵ US\$1 is roughly equivalent to Rs175.

⁶ Interview with Taliban fighter, Helmand province, 7 January 2020.

⁷ Interview with landowner, Kunduz province, 11 June 2019.

⁸ This practice continued, particularly in the south. As recently as mid-2020, the Taliban collected Rs2500 per *jerib* in Musa Qala district of Helmand province using a similar technique.

speaking, does not permit the taxation of income, although it does allow taxes on wealth.⁹ Yet the Taliban's version of *ushr* seemingly taxes income, and the Taliban's version of *zakat* tended to support their war effort, not the poor and needy (see Jackson 2021 on *zakat* practices). But what these taxes applied to was often variable and fluid – even many years later, when the Taliban's system itself was far more predictable and organised.

2.2 Taliban institution-building and challenges

Taliban taxes gradually became more commonplace, but this should not imply some overarching strategy in this respect – at least not yet. The movement was still largely atomised and disconnected. While various Taliban groups across the country drew from the same ideological frameworks and rhetorical repertoires, this was not a coherently organised or coordinated effort. The Taliban at different levels, in various places, were using an array of tax-like practices to extract revenue for different, complex ends.

The Taliban leadership, primarily based in Pakistan, focused on fundraising from sources outside Afghanistan, particularly in Pakistan and the Gulf (and to some degree from Afghan businessmen). Interviews with Taliban fighters indicated that they approached business people, religious leaders and others for resources, and that these resources only occasionally and sporadically trickled down to the field level. Meanwhile, commanders on the ground found ways to extract the revenue they needed to continue the fight. The insurgency itself was initially driven by largely autonomous *mahaz* (fighting groups). Early practices to extract resources were shaped from the ground up, influenced by the prerogatives of individual *mahaz* commanders, and thus varied significantly from place to place.

The leadership gradually imposed a structure, disempowering individual commanders and placing then-disparate Taliban ranks into a hierarchical command. As the authors have argued elsewhere,¹⁰ the Taliban's process of institution-building can be seen as occurring in several waves:

- The *first wave* (roughly 2005-08) occurred as the insurgency began expanding its presence. It was marked by issuing regular Eid statements, transmitting key messages and rules to fighters, and the creation of the *layha* (code of conduct) for fighters around 2006.
- The *second wave*, beginning around 2009, was marked by growing territorial influence and subsequent military pressure on the Taliban during the US-led troop surge. The Taliban further elaborated their ideology, continued to build internal structures, and began to position itself as a shadow government.
- The *third wave* followed the drawdown of US troops in 2014 and the expansion of Taliban influence. The Taliban subsequently gained significant territorial influence, and developed increasingly sophisticated and coherent governing systems and policies.

2.2.1 First and second waves: ad hoc practices, piecemeal reforms and symbolic structures

Even as various Taliban commanders started to adopt early tax-like practices, the Taliban's lack of command and control quickly created problems with civilians and the movement as a whole.¹¹ One problem was that multiple commanders in a given place were often making

⁹ That said, there are a variety of practices and some ambiguity in different parts of the Islamic world about whether *zakat* should be levied on various forms of wealth or income.

¹⁰ See Jackson and Amiri (2019).

¹¹ These problems are not unique to the Taliban. See Wennmann (2011); Staniland (2012).

competing financial demands. There was little clear territorial delineation among mahaz, and each wanted to extract as much revenue as possible. An affluent landowner might receive several letters or verbal requests from different commanders demanding money. Some split their payments among the commanders, hoping to keep all appeased. Bigger landowners and smugglers tended to be more selective – paying just one commander handsomely, and expecting them to insulate them from other demands. For example, a prominent money exchanger linked to Abdul Qayum Zakir (current acting Deputy Minister of Defense of the Islamic Emirate of Afghanistan) provided his payments directly to Zakir.¹² Nevertheless, the competition over resources created internal tensions and frustrated civilians.

The Taliban leadership started imposing rules to address these issues. A vital component of the first wave of reforms was the layha, issued around 2006. It contained provisions seeking to eliminate extortion and theft, stipulating that ‘Mujahedin have no right to confiscate the money or personal possessions of the people’ (quoted in Clark 2011: 25). It also prohibited bribery. The layha would have been transmitted to fighters on the ground, and, aside from Eid messages issued by Mullah Omar, it was the first clear, concrete guidance that all fighters would have received.

The Taliban then began to build subnational governance structures, introducing shadow provincial governors and district governors. While shadow governors’ role coordinating military activities gave them some control over mahaz commanders (at least in theory), they were largely left out of collecting taxes and distributing funds. Power still lay with mahaz commanders, and the more powerful the commander, the more revenue they could extract. This was a virtuous circle that was hard to disrupt: the more money they collected, the greater their ability to recruit, arm and equip fighters, and the bigger their mahaz would become.

With the second wave of reforms, Taliban policies became more detailed, reflecting the leadership’s desire to control revenue practices. The expanded 2009 layha contained the first explicit reference to taxation: ‘The mujahedin of the Islamic Emirate shall not collect ushr, zakaat or donations from the people by force. People must be left free to give to whom they like’ (Clark 2011: 22). The 2010 edition removed the last provision, replacing it with ‘and if they gain money by collecting ushr and zakaat, they shall spend it on their lawful needs’ (Clark 2011: 12). The leadership’s efforts to control revenue extraction predictably created tensions with mahaz commanders on the ground, and within the Islamic Emirate as an emerging institution. The layha reflects an implicit bargain – the leadership set parameters on how money could be collected, but the money itself stayed with the local commanders. Typically, funds collected at district level went to the district commanders. If they collected a lot of money, they might share it with more senior commanders.¹³ But even with this upward distribution, the money did not (yet) make it to a particular body, such as the Finance Commission, designated to collect, account for, and disperse funding centrally.¹⁴

It is worth noting that up to this point, the Taliban probably did not see themselves as building a taxation system per se. At different levels across Afghanistan and Pakistan, the Taliban were still simply finding ways, largely disconnected from one another, to finance their military activities. The leadership attempted to set limits on how they could do this, mainly to avoid internal friction and alienating communities. In terms of reform, the leadership appears to have prioritised three things: (1) cultivating greater coherence among the diverse practices that had evolved on the ground; (2) strengthening the insurgency’s nascent institutions and

¹² Interview with former Taliban fighter, Helmand province, 2 October 2019.

¹³ Interview with Taliban commander, Ghazni province, 23 March 2020.

¹⁴ As the former Taliban Head of the Finance Commission noted in an interview in Kabul in 2018, at this point the commission primarily dealt with high-level donations and other forms of revenue extraction.

command structures; and (3) discouraging counterproductive practices or behaviour, such as extortion or bribery, which undermined the movement's objectives and legitimacy.

2.2.2 Third wave: expansion, internal tensions and building an insurgent tax system

The leadership, still primarily based in Pakistan, continued to try to enforce certain rules. But change met with resistance. Mahaz commanders still wanted autonomy and to continue collecting money for themselves. It was not until around 2014-2016 – after Mullah Akhtar Mansour assumed *de facto* control of the movement (he was then deputy to the Amir, Mullah Omar, but in reality the acting Amir) – that Taliban practices and structures started to coalesce into something more coherent. The changes relevant to taxation broadly fit into three categories: structural reforms, military shifts and resource redistribution.

One of Mansour's key structural reforms was the creation of the Red Units (Sara Qitta), elite military forces that take the lead in major military activities. The Red Units reported to both provincial governors and the Military Commission. In practice, they gave the provincial governors an elite fighting force at their disposal, separate to and above the mahaz. While the mahaz remained in place, much of their military decision-making power was progressively transferred to the Red Units. Alongside this, responsibilities for civilian governance, including taxation, gradually shifted to emerging shadow governance positions.

The introduction of the Red Units was, however, the real game-changer: they were a military counterweight to the mahaz commanders. This allowed provincial governors to assert control credibly. With the Red Units to keep them in check, the mahaz became more constrained and accountable to the provincial leadership. Some more powerful shadow governors, such as Mullah Salam in Kunduz and Mullah Manan in Helmand, were among the first and most successful in bringing smaller commanders to heel, and exerting control over taxation in their provinces. This created a precedent, and set a pattern for other shadow governors to emulate.

Mansour's reforms did not focus on taxation *per se*, but on creating clear military command structures and an insurgent bureaucracy to run shadow governance. The shift towards institutionalising taxation was a by-product of this, driven by shadow governors asserting themselves through the space created by reforms.

At the provincial level, this also played out through military shifts and offensives. A key example is when the Taliban recaptured significant territory in Helmand in 2015 and 2016. As they did so, the provincial leadership effectively reinforced a hierarchical command. They brought taxation under the provincial leadership, meaning that they could more strategically allocate resources to fund military efforts (rather than each mahaz individually collecting and allocating resources).¹⁵ Ushr, or harvest tax, was a primary focus given Helmand's agricultural profitability (Helmand is one of the main poppy-producing provinces, but also produces wheat and other legal crops). While mahaz commanders were prohibited from collecting ushr or other taxes, they were still tacitly allowed to approach businessmen, landowners, and those involved in various aspects of the drug trade for money. Hence donations and bilateral support to individuals continued. This compromise likely kept Helmandi commanders from rebelling against the loss of income, and effectively allowed the Taliban provincial leadership to gain control of the major revenue streams for the first time.

This change was not linear or uniform across the country. It was characterised by different forces being exerted within the movement. For example, the provincial leadership faced

¹⁵ For more on this, see Amiri (2016).

more resistance from the mahaz in much of south-eastern and eastern Afghanistan. Unable to centralise revenue collection in their provinces, they instead focused on improving coordination and coherence. They set, for example, limits on how much fighters could collect, and tried to dictate how the money should be spent. Other aspects, such as providing 'official' Islamic Emirate of Afghanistan (IEA) notepads for tax receipts, were more performative and superficial, but nevertheless supported a veneer of coherence.

Redistribution of resources further reinforced command and control, as the Taliban top leadership began allocating money more predictably through the hierarchy. Both Halqa commanders (responsible for a group of provinces) and provincial governors began receiving more money from the leadership. Distributing cash downwards gave them more power over subordinate commanders, and took away some of their arguments about why the lower commanders needed to tax communities. Interviewees detailed how the Taliban shadow provincial governors redistributed money via their administrator or finance appointee to different fighting groups in Ghazni, Helmand, Paktia, Kunduz, and Uruzgan provinces. In Andar district of Ghazni, the procedure in 2019 was that a commander would approach the provincial governor for funds for a specific reason (ammunition, fuel, equipment or clothing). The governor would then issue a letter detailing the payment, along with the funds.

The Financial Commission gradually played a more significant role at the subnational level. By our estimate, the Financial Commission had representatives in 31 out of Afghanistan's 34 provinces by 2018.¹⁶ The only provinces without Financial Commissions were Bamyan, Daikundi and Panjshir. In some provinces, the Taliban had Financial Commission staff for the entire province. However, there were some provinces, such as Parwan, where the Financial Commission consisted of one person covering only one district. The Taliban appears to have wanted to have tax officials in each district.

In reality, local commanders and fighters were tasked with tax collection whenever a minimum presence was established. Some places were more organised than others. At the more organised end of the spectrum, Financial Commission officials were stationed in villages close to Ghazni City, collecting taxes from Ghazni City bazaar. They kept lists of the businesses in the bazaar, and anyone refusing to pay faced threats of violence. There were fixed rates in some provinces. Shops in Andar district of Ghazni were annually taxed around Rs1,000, while shopkeepers in some areas of Kunduz reportedly paid around Afs600-Afs700¹⁷ per month, approximately US\$8-US\$9 (Muzhary 2019; Sediqi 2018). By 2019, most businesses, ranging from shops in the bazaar to private clinics, were routinely taxed a percentage of their income, including in district centres and cities not commonly considered under Taliban control (Lashkargar, Kunduz City, Ghazni City, and even parts of Kabul).

It took the Taliban more than a decade to implement the structural changes briefly outlined above. Even then there was local variation and continued resistance from mahaz commanders. The Taliban leadership was careful not to push reform too hard or too quickly, conscious that the institutions they were attempting to build would be worthless if the effort created disunity and internal strife.¹⁸ But this push for coherence increased Taliban revenue and efficiency, and more regular, realistic tax demands reduced civilian antagonism.

One caveat is that extortion continued – albeit to a lesser degree, and the Taliban occasionally took action against those who extorted from civilians. For example, researchers

¹⁶ These officials effectively oversaw revenue collection, although others outside the Financial Commission were often involved in day-to-day tax collection and related activities.

¹⁷ At the time of writing, US\$1 was roughly equivalent to Afs76.

¹⁸ Interview with Taliban commander, Paktia province, 20 July 2020; interview with key civilian official within Taliban, Ghazni province, 27 November 2020.

verified various incidents in which the Taliban arrested a couple of Taliban commanders who kidnapped and extorted money.¹⁹ Extortion was more common at the front line and in predominantly government areas (as opposed to areas where the Taliban had more control). For example, in 2020 and the first half of 2021, the Taliban routinely extorted former international military contractors in Kandahar City.²⁰

Over time the Taliban's practices and justifications gradually shifted towards presenting itself as a legitimate state-in-waiting. They increasingly argued that, as the governing entity, raising taxation was one of their rights. To some degree, legitimacy arguments were part of taxation all along. In the early years, Taliban commanders used coercively extracted revenue as proof of popular support. But as time went on this discourse evolved and became more sophisticated. Particularly given the perceived poor performance of the incumbent government's collection of taxes, the Taliban took pride in showing off its efforts – something detailed further in the next section's exploration of the Taliban's various taxation practices.

3 Taliban taxation practices

While tensions inside the Taliban shaped taxation practices, so did external dynamics – including the nature of economic activity in a given area, the degree of military pressure and historical taxation practices. In particular, the insurgency had to be careful not to provoke too much civilian discontent. Taliban fighters and commanders were primarily from the areas where they operated, and they took into account what they felt would be accepted by the community. This meant that NGOs, farmers, businessmen and ordinary Afghans could – and did – influence and negotiate Taliban demands. For example, in some areas, communities refused to pay – or found ways to avoid – taxes until very late into the insurgency. In areas like these, the fear of the community turning against them had a more significant influence. How civilian-insurgent relations and other external factors shaped Taliban practices is explored through an in-depth look at three specific types of taxation: ushr, customs and taxes on aid.

3.1 Ushr

3.1.1 *Early efforts in Helmand and elsewhere*

Ushr was one of the first recognisable Taliban tax practices. Drawing on the Islamic tradition of ushr collection, the Taliban used 'ushr' to describe a range of taxes on production and income. In many ways, ushr was a catch-all for certain types of practice, rather than a clearly defined tax per se. Relatively stable territorial presence was important, especially early on. In areas like Kandahar and Helmand, tax collection started earlier and has been somewhat more consistent due to the Taliban's ability to maintain a presence (even in periods when they were pushed back by counter-offensives and operating from the shadows). Elsewhere (e.g. in Zabul), ushr was initiated later and collected less regularly, given the relative lack of a stable presence.

In Helmand, people recalled Taliban fighters asking for money from time to time, usually around the harvest seasons, as early as 2006. They did not call it ushr, but instead referred to it as 'assistance' or 'help in the way of Allah'. What was asked for and how frequently were

¹⁹ Interview with ex-Taliban commander, Helmand province, 30 December 2020.

²⁰ Interview with representative of key businessman who negotiated with Taliban, Kandahar City, 13 May, 4 July 2021; interview with clerk of the contractor, 20 May 2021.

shaped by several factors. Fighting and extracting revenue were very interconnected at this point, with a need to balance and sequence these activities. A large offensive might necessitate a funding drive before it, as well as afterwards to replenish resources. However, the Taliban had to be mindful of the civilians' ability to pay, and the risk of pushing them too hard. Helmandi Taliban, largely fighting among and governing their own communities,²¹ knew which villages were richer or poorer, and the success of the harvest or other economic conditions. They also understood the extent of community sympathy for the Taliban, and where they had the most leverage. The Taliban was also careful to make demands just after harvest, when communities would have the most cash. Over time these practices appear to have coalesced into ushr.

The Taliban did not usually directly indicate that ushr payment was compulsory. There were unspoken consequences for those who did not pay, but the Taliban was careful, particularly with more powerful targets such as big business or landowners, to present it as a request and payment as voluntary. A businessman who paid ushr for 15 years in Musa Qala district of Helmand said that, while they might have drawn the concept from Islam, the Taliban could not offer a compelling religious justification to make it compulsory.

While the very poor could often get exemptions, businessmen and landowners were perhaps in the most advantageous position to negotiate: their money and power meant they could be selective about how, when and to whom they paid. Payments of this sort were often given on an as-needed basis. In an ongoing patronage relationship, the Taliban might not even directly articulate their demands. A series of visits from a commander – ostensibly social in nature – might signal he wanted a significant payment. One businessman interviewed chose three specific commanders to support, meaning that if anyone were to ask him for money or create problems for him, he expected those commanders to deal it.²² This was, of course, an informal arrangement, driven more by assumptions than verbal guarantees.

Ushr was not as extensive or important elsewhere as in Helmand, where agriculture is highly profitable. Helmand's irrigated farmlands have produced much of Afghanistan's poppy crop, and recent innovations and new technology (such as solar panels) have turned vast fallow or un-farmable areas into productive land (see Mansfield 2020). Much of the newly productive land yielded poppy. Land ownership patterns in Ghazni differ from those in Helmand, and agriculture mostly focuses on orchards or vegetables. Ushr is far less profitable, and started later in Ghazni. This may partly also be due to the relative strength of customary institutions in Ghazni, which were better than those in Helmand at mediating Taliban demands.

3.1.2 Formalising ushr

Given the importance of having a stable presence, the Taliban's efforts in Helmand suffered a serious setback when the US-led military surge started in late 2009.²³ Ushr collection continued when and where possible, but the Taliban used more direct threats and violence to compel payment. For example, after the surge, many residents living under government control in Musa Qala, Nawzad, Sangin and Gereshk districts of Helmand said they still paid Taliban ushr requests. The Taliban were local, they knew the communities, and civilians

²¹ There were no clearly defined boundaries among the Taliban commanders regarding revenue collection, at least not until 2010, but a *de facto* division based on their military footprint in a given area.

²² Interview with a landowner, Helmand province, 17 January 2020; interview with a Taliban Commander, Kunduz province, 13 July 2019.

²³ This included southern locations where taxation had become more routine, such as Kandahar, Helmand, and Uruzgan, but also provinces in the north and east, such as Kunduz, Baghlan and Ghazni province, where the Taliban had begun to establish more tax-like practices.

feared what would happen if and when the Taliban regained influence. Indeed, some of those who did not pay were attacked.²⁴

As the Taliban rebounded from 2014 onwards (after the end of the surge and a significant reduction in international forces), the Taliban started collecting ushr in more consistent and recognisable ways. In Helmand, the Taliban appointed commissions to collect money at the district level. In Ghazni, each commander collected ushr, as they had in the past, but they were now explicitly assigned designated territories (unlike in the past). In Kunduz, the Taliban leadership collected the money via specific commissions (the commission in charge of mines collected taxes on mines, the commission designated to deal with NGOs collected taxes on NGOs, etc.).

Ushr slowly became more predictable. Whereas in the past people had been asked for ushr repeatedly, alongside donations and other payments, the Taliban now tended only to tax the main harvest – meaning that most farmers paid at a fixed time each year. This made it easier for civilians to anticipate and prepare for.²⁵ Typically, the Taliban would allow people to pay in cash or in kind (cash being the preference; in kind, such as a portion of a harvest, being more common in poorer or more remote rural areas, or with opium cultivation). *How* they calculated ushr appears to have been variable and difficult to break down. In some cases, the Taliban based their tax on land ownership, but in others on an estimate of harvest or other productive income. There does not appear to have been standard practice, perhaps in recognition of the diversity of conditions, and local commanders' need to retain flexibility in dealing with different taxpayers:

- *Taxing harvest:* The 10 per cent harvest tax has been applied to a range of products, but particularly agricultural products. The Taliban use *mann*²⁶ as a unit for weight reference. If a farmer harvested 100 mann, the Taliban take 10 mann (or the equivalent value in cash).
- *Taxing land:* The Taliban have typically used land as a measure for taxation on agriculture, particularly opium-producing land in Helmand. The Taliban use the jerib count (one jerib equals roughly half an acre) as a basis for tax. For example, in 2020, the Taliban set 2 *sair* of opium per jerib; if a farmer had 10 jerib, he would have to pay 20 *sair* of opium.

But even this was subject to exceptions, particularly when there has been a drought or crop diseases. For example, in 2020, the Taliban used the jerib system to collect taxes in Helmand province, with Rs1,600 to be collected per jerib. In this and other ways, the Taliban's understanding of the local context informed their practices. The Taliban prioritised opium taxation in Helmand. Informants said that the poppy tax rate was sometimes double that of wheat. The Taliban were mindful that wheat, unlike opium, is often raised for subsistence. It is also reasonable to conclude that the Taliban focused on opium simply because taxing it was more profitable. Profit from poppy made the Helmandi Taliban among the most well-resourced and powerful among the Taliban ranks.

This profitability probably contributed to the Taliban developing more coherent and sophisticated central systems for collecting ushr. During harvest seasons, ushr (in kind) is collected by specifically assigned individuals working under an ushr collection commission,

²⁴ One example is in Marja district, considered rather secure in 2011, where one of the people refusing to pay was attacked. Interview tribal elder, Helmand province, 18 March 2018.

²⁵ As outlined in the preceding section, the Taliban continued to draw on rich patrons and other wealthy individuals on a more *ad hoc* basis, but this – at least in their view – fell outside the realm of official taxation.

²⁶ One mann, as it translates into kilogrammes, differs across Afghanistan. For example, 1 mann equals 4.5 kg in southern Afghanistan, but 4 kg in Herat province in the west, and 7 kg in Kabul.

led by the district governor or provincial governor. After the harvest, the district leadership, in coordination with the provincial governor, sold poppy in the market when and as funds were needed. The money was distributed downwards and spread among sub-commanders, known as delgai commanders.

In Ghazni, where poppy was not widely cultivated, procedures varied across Taliban areas. In some places, the Taliban person responsible for collecting ushr announced via the mosque's loudspeakers that everyone must come to the mosque to discuss the tax. People would then come to the mosque, pay their taxes, and the Taliban tax collector issued them with a receipt. In others, the Taliban circulated a letter warning people to prepare and deliver their tax payments to a designated person in the area (such as a shopkeeper or elder). The district governor would then send the funds to the provincial governor.

3.2 Customs

The beginnings of the Taliban's various taxes on the transport of goods and people are, again, difficult to pinpoint. More *ad hoc* forms of checkpoint-based or roving extortion gradually coalesced into more formal practices, governed by more coherent directives from the insurgency leadership. The most profitable of these taxes was referred to as customs by the Taliban, a tax on the movement of any goods for sale on roads or near to border crossings.

To tax in this way, the Taliban needed to establish a degree of stable territorial presence – far more so than was the case with ushr. They needed to control major roads, almost entirely held by the government and defended by Afghan and international forces until late in the insurgency. If the Taliban set up checkpoints on major roads, particularly Highway 1 (the ring road linking key cities across the country with the capital, Kabul), they were likely to be attacked. Interviewees, for example, recounted airstrikes targeting checkpoints in Ghazni and Farah. Collecting ushr in rural villages already under Taliban influence, by contrast, did not arouse that kind of attention. When the Taliban were pushed back from major roads and borders, they lost the ability to tax in this way. That was not necessarily true with ushr, as the Taliban could still extract some payment from communities when in the shadows.

While higher risk than ushr, customs checkpoints also yielded higher rewards. In late 2017, the Taliban's checkpoints on the road between Herat and Kandahar provinces were frequently targeted by airstrikes and raids. But, whenever the Taliban could operate these checkpoints, they yielded vast sums of revenue.²⁷ Similar dynamics played out in much of northern Afghanistan, where the tug of war between Taliban and government control was more volatile. For example, in Baghlan, the site of an important transit route between Kabul and the north, the Taliban began a concerted effort to tax commercial transport around 2016. But it was not until late 2019, when they gained more or less complete control of the Cheshmeshire area of Dand-e-Ghori district of Baghlan (a key transit route) and established a stable presence in the area, that they could systematically tax.

Although the threat of violence was implicit, the Taliban – particularly in the beginning – bargained at checkpoints. If someone did not have money, or was transporting goods such as wedding supplies or dowry, they might even waive the tax. Local commanders had discretion as to how to collect the tax. One person described it like this:

²⁷ These assertions were relayed by various Taliban commanders and fighters interviewed. More generally, hard estimates of revenue should be treated carefully. But extrapolating from interviews and anecdotal reporting (see Jhanmal 2020; Sediqi 2018; Kumar 2018), regarding how much people paid and how frequently, it is safe to assume they were able to earn significant funds from these checkpoints. For comparison, Mansfield and Smith estimate that the Taliban collected US\$23.4 million from the transit of goods in Nimruz province alone (Mansfield and Smith 2021).

if the Taliban want Afs30,000, [I tell him] I have problems, economic problems. [Taliban] do not put pressure on you that you must pay them the Afs30,000 tax. If you pay Afs20,000 or Afs25,000 instead of Afs30,000, the Taliban accept that as well. If you can convince [the Taliban], they will accept any amount. They give the paper which works across Afghanistan under the Taliban control area.²⁸

Over time, customs taxes compared favourably with government taxation and extortion enacted by pro-government actors. Drivers only had to pay once – not several times along a given road, which was often the case in government areas. The driver would receive a receipt from the Taliban to show at the next checkpoint as proof that he had already paid, and people typically said corruption was rare. It was also important that the Taliban system was less bureaucratic. The movement of commercial goods might require dozens of signatures in the government system, and various fees and bribes would need to be paid for those permissions. As one truck driver described it, ‘we have to pay a bribe to pay tax to the Afghan government’.²⁹ The Taliban, however, only required a driver to state what kind of goods they carried, and then they told them how much to pay. The proliferation of checkpoints and consistency of demands eroded resistance, as people came to expect to be taxed at a certain rate.³⁰

As with ushr, the Taliban adapted their taxes to local norms. The Taliban at times exempted goods like flour, considered a basic necessity. Taxation on those kinds of goods risked creating civilian discontent, as the costs would likely be passed on to consumers. For rice, the Taliban asked for half the normal rate of tax in some areas.³¹ Civilian interviewees commented on this kind of behaviour, which they saw as fairer than the government system.

3.2.1 Tax rates, price lists and performative bureaucratisation

From around 2017, signs of more uniformity began to emerge. Taliban price lists circulated, printed on IEA letterhead. But implementation was not so simple. If drivers carried several different types of goods, which rates should be applied? The Taliban did not want to hold trucks for long periods while itemising their contents. This would have attracted attention (and potentially airstrikes), and the delays might have annoyed drivers. Thus set tax rates for specific goods existed alongside a taxation per truck system. The Taliban used the number of tyres per truck to determine the rate, which was easy and quick to calculate. Rates in Ghazni ranged from Afs6,000 to Afs35,000 per truck, depending on the number of tyres and type of goods carried.³²

Taliban practices became increasingly bureaucratic, and the Taliban mimicked state-like behaviour. Simple letters confirming tax payment changed into receipts made out on official IEA stationery with serial numbers and point of contact. Procedures were refined. For example, there were issues with how to track load changes during a given journey. Customs tax papers issued at the time of payment only covered the load carried at the time of passing a checkpoint, but the driver could easily add things later and these might not be taxed. Thus

²⁸ Interview with truck driver, Kabul, 22 June 2020.

²⁹ Interview with truck transportation company, Kabul, 3 July 2020; interview with Truck Driver, Kabul, 5 July 2020; interview with truck driver, Ghazni province, March 2021

³⁰ This was, for example, the case in Baghlan, where drivers initially resisted paying the tax. Interview with truck drivers, Baghlan Province, 26 July 2020; interview with truck driver, Kabul, 22 June 2020.

³¹ Interview with a Taliban commander, Ghazni province, 20 June 2020; interview with truck driver, Kabul, 22 June 2020.

³² Interview with a Taliban commander, Ghazni province, 20 June 2020; interview with truck driver, Kabul, 22 June 2020; interview with Provincial Council Member, Ghazni province, 20 June 2020; interview truck driver, Ghazni province, March 2021.

the Taliban set up a process for load adjustments, so that drivers would be forced to get new papers, reflecting the new load, time and destination.

The 'customs' label for these taxes is misleading. The insurgency did not capture and hold any major border crossings until mid 2021. They did however control some minor crossings, such in the western province of Farah, from late 2015. Elsewhere, they did not tax at the border. Instead, they set up checkpoints on a main road connected to the border, but away from the heavily guarded official border crossing. Roads near border crossings quickly became strategic territory.

The Taliban also started expanding its footprint along Highway 1, with one security analyst estimating that they were able to expand their checkpoints by a factor of five in the first half of 2019.³³ The Taliban set up checkpoints on the segment between Kandahar and Herat, targeting imports from Iran. Checkpoints in Ghazni targeted goods from Pakistan. A more strategic location for goods from Pakistan would have been Kandahar, but the continued presence of international forces (up until just before the fall of the Republic) made that impossible. Another challenge lay in taxing goods coming across the eastern Pakistan crossing at Torkham. For these trucks, the Taliban collected taxes prior to their exiting Pakistan, just outside Peshawar City.

Once the Taliban gained stable control of territory and were able to operate (more or less) stationary checkpoints on a given road, they profited handsomely. One respondent from Ghazni reported that the Taliban's daily income from taxing trucks was Afs3.5 to Afs4.5 million in 2019 and 2020.³⁴ Particularly in recent years, military operations and airstrikes along the road – including Highway 1 – became more like a game of whack-a-mole. Checkpoints were quickly re-established after operations. The Taliban even organised a system to collect back taxes from drivers who had made trips while the Taliban checkpoints were out of commission (in other instances they offered forgiveness for unpaid journeys).

3.2.2 From commanders to customs officials

Customs taxes were created and initially collected – like much else in the Taliban tax system – by military commanders. Later, at least in some provinces, the provincial shadow governor took on this responsibility. Slowly, however, the Taliban Financial Commission exerted authority over the customs tax, and at least some of it was remitted upwards. Even before that, however, the cross-territorial nature of the system made it more difficult for commanders to manipulate it to suit their needs. Once there were guidelines in place, drivers knew the rules. Taliban actors also knew that they needed to adhere to the guidelines or risk being caught out by their superiors.

This did not stop some civilians from trying to cheat the system. In Ghazni, the Taliban even arrested drivers who had fake tax documents. In one case in 2019, the Taliban taxed a driver Afs10,000, but the driver changed the receipt to read Afs20,000, attempting to steal the Afs10,000 difference from the owner of the goods (who would have reimbursed him the full Afs20,000). The Taliban caught the driver, fined him Afs50,000 and jailed him for three months. The Taliban later added a customs contact number to official tax receipts so that owners of the trucks or businessman who reimburse taxes can check the amount.

³³ Phone interview, 9 August 2019.

³⁴ These are estimates and should be treated carefully. For the complexities of estimating Taliban revenue, see Mansfield (2021). Interview with Taliban commander, 10 January 2020, Ghazni province.

The Taliban sought to publicise their network of checkpoints, painting an orderly picture of how they worked and claiming they were fairer than the government. In an interview in 2018, the Taliban spokesperson Zabiullah Mujahid claimed that the Taliban had:

mobile custom teams that normally get assigned in specific locations on large highways close to the borders to collect the tax, especially from large trucks importing or exporting goods... in most areas, based on an agreement with the traders, we provide them security, and they pay us 2 per cent of the value of their goods.
(Quoted in Sediqi 2018)

As time went on, the Taliban used taxation to argue that it was not only a state-in-waiting, but an authority that businesses could work with because it was both fair and predictable. Not all drivers might have agreed, but the Taliban was typically seen as better (or simply less bad) than the government in this respect. David Mansfield and Graeme Smith's work on Nimruz province details how traders there were so fed up with the key government official collectors that they lobbied the government in Kabul to replace them with a Taliban tax collector (Mansfield and Smith, 2021). Moreover, when the Taliban began to seize major border crossings in early July 2021, they had a system ready to fully capture and exploit Afghanistan's cross-border trade.

Taxi taxes

Beyond taxes on the transport of goods, the Taliban also taxed transport. The Taliban tax on taxis seems to have first appeared in major district centres and cities in Kandahar and Helmand (e.g. on taxis between Kandahar City and Lashkargar) sometime around 2010, and spread to other locations. While the taxis themselves were often travelling to and from areas of government control, they had to traverse areas of Taliban influence – which is where the Taliban established checkpoints to collect the taxes. In some cases, the Taliban would tax taxi stand operators, effectively charging them a percentage of their profits. This is similar to what the government did legally at the time, and the Taliban simply appears to have copied it.

3.3 Taxes on aid

In the early years of the insurgency, the Taliban was generally opposed to aid work and aid organisations. Taliban commanders repeatedly claimed responsibility for violence against international aid workers, and often accused them of spying for international forces (Jackson and Giustozzi 2012). A Taliban document circulated in 2006 claimed that:

NGOs that came into the country under the infidel's government are just like the government. They came here under the slogan of helping the people, but in fact, they are part of this regime. That's why their every activity will be banned, whether it is building a road, bridge, clinic, school or madrassa, or anything else.³⁵

This proved to be an unsustainable position. First, civilians wanted aid, and this stance made the Taliban deeply unpopular.³⁶ Secondly, many local Taliban commanders saw an opportunity to extract revenue and other benefits from aid activities. While some were suspicious of aid agencies, they were nevertheless willing to provide security and protection to some of the NGOs doing work in their areas – particularly in return for money. However,

³⁵ Quoted in Human Rights Watch (2007: 95).

³⁶ In Kunar, for example, the Taliban could not openly threaten these kinds of projects until 2010, because the community would have reacted strongly against the then still nascent Taliban in those areas.

the Taliban leadership, and some within the ranks, were more hesitant (Jackson and Giustozzi 2012). They feared that aid agencies could act as informants or spies for the government.

Moreover, there was reportedly disagreement over whether accepting these funds was problematic.³⁷ This was, after all, money from the international community. Many saw even taxing or extorting NGOs, aid and related activities as haram (forbidden). One way some commanders got around these arguments was to declare it ghanamat (effectively war booty). Islam permits this practice, and the Taliban layha outlines specific rules around the seizure and use of ghanamat.

Ultimately, there were strong incentives for allowing aid activities (it helped keep communities on-side) and extracting payment (it fulfilled financial needs and supported the war effort). It appears that local commanders had a certain amount of discretion to permit, tax and/or deny aid access, given the diverse spectrum of attitudes toward aid. This helps explain why there was no clear-cut Taliban policy on taxation or extorting from aid agencies, and practices were highly variable for at least the first decade of the insurgency (if not longer in some places).

In general, however, it was typically most difficult to negotiate access in the south – even with offers of payment. This was likely due to a combination of factors:

- prevailing local attitudes, particularly among Taliban who were more opposed to aid interventions, and
- military dynamics, which were more volatile in the south than in much of the country at that point (which in turn heightened fear that aid actors were informants and spies).

In the east, in Ghazni, and the north, in Kunduz, engagement was more productive. Aid providers often worked through community interlocutors, who negotiated aid access on their behalf, which reduced the risks for both sides.

From what can be discerned, more tax-like practices began in different places driven by local commanders. As early as 2008 in Panjwayi district of Kandahar, and 2008 and 2009 in Gereshk district of Helmand, aid provider payments (or payments made indirectly on behalf of aid providers) were being referred to as tax.³⁸ Some still sounded far closer to protection rackets. One interviewee working for a contractor recounted an incident that happened in 2008:

I was going back and forth to Panjwayi, and one of my friends knew the local commander in the area. I was afraid that he might attack our vehicle one day, so my friend introduced me to him. We met in Kandahar city, I paid him some money. He was often calling for top-up cards and other favours. In the end it was a lot for me, I stopped answering his call. He came and beat me in my own office to force me to take his phone calls again.³⁹

The Taliban also influenced aid interventions. The importance of these non-monetary requests increased over time, and should not be underestimated. Hiring people recommended by the Taliban enabled the Taliban to furnish fighters and supporters with salaries. Forcing NGOs to rent vehicles from a specific individual put money in the hands of

³⁷ Interview with Taliban NGO Commission, Helmand province, 2 November 2020; interview with tribal elder and access negotiator, Kunduz province, 22 April 2020.

³⁸ Interview with tribal elder, Helmand province, 9 June 2019; interview with aid worker, Kandahar province, 26 April 2018.

³⁹ Interview with local contractor, Kandahar province, 2 April 2021.

the Taliban or their supporters. According to one NGO worker interviewed, with over a decade of experience in negotiating with the Taliban, 'it was never just, "pay the tax"', it was, 'pay the tax, and hire twelve of my guys, and rent vehicles from one of my friends and so on'.⁴⁰ Things like hiring or moving project sites to Taliban areas allowed civilians and supporters in these areas to benefit, and the Taliban to take credit for it.

As with other forms of taxation, the leadership gradually began to exert greater influence over practices on the ground. Speaking about aid taxation practices, a Taliban interviewee told Jackson and Giustozzi in 2012 that projects 'classified as "public welfare" are not taxed, nor are madrasas or mosque construction projects; other NGO or UN projects are taxed at 10 per cent, and private company projects are taxed at 20 per cent' (Jackson and Giustozzi 2012: 15). The then-head of the Taliban NGO and Companies Commission claimed that NGO registration with the Taliban was contingent on a pledge not to commit hostile acts against the Taliban, and, if applicable, the payment of tax (Jackson and Giustozzi 2012). Our research suggests that, at this point, the practice was still far more variable on the ground than Jackson and Giustozzi's interviewees claimed. While the Taliban leadership might have had some ideas regarding formalising these practices, and clearly wanted to portray an image of hierarchical control, they did not yet have the kind of command and control required to implement these ideas coherently.

3.3.1 'Don't ask, don't tell'

For international aid agencies, murky and confusing counterterror restrictions and vetting processes – which were meant to prevent money going to the Taliban – created fear and reluctance to talk honestly about the demands they were facing on the ground. After August 2021, the deleterious effect of counterterrorism measures and sanctions on aid and service delivery became markedly more pronounced. But in the preceding two decades, aid agencies had to navigate complex overlapping counterterror laws and related restrictions on funding and implementation that hindered their ability to work ethically and safely.⁴¹ At the same time, donors increasingly pushed these implementers to work in Taliban-influenced areas, where negotiating with the insurgency simply could not be avoided.

Aid implementers faced an impossible choice in these situations. If it were to become known that an individual or organisation was paying Taliban taxes, it could result in project cuts, irreparable reputational damage, and broader funding cuts or loss of contracts. Staff could even be arrested or organisations sued. MTN, the South African telecommunications company, and several other companies were sued in US courts in 2019 over allegedly providing 'material support' to the Taliban.

Not all aid providers paid the Taliban. At this point, taxes were almost always negotiable (albeit to varying degrees) and appear to have been demanded almost solely at the local level. This meant that frontline aid workers dealt with demands, and often did not inform their managers in Kabul or elsewhere. They knew they would have to cede to at least some of the Taliban demands to continue operating, but if they informed their supervisors they feared they might be in trouble, or the projects that employed them stopped. A 2011 UN-commissioned report found that UN and NGOs were widely 'operating a "don't ask, don't tell policy"', whereby international staff assumed or knew that national staff were engaging with local-level Taliban, but without the explicit authorisation or support of their organisation (Metcalf et al. 2011: 31-32).

⁴⁰ Phone interview with aid worker, 3 August 2019.

⁴¹ See Mackintosh and Duplat (2013).

It is important to emphasise that, for much of the insurgency, engagement with the Taliban was seen as politically and operationally dangerous – even humanitarian negotiations, or other forms of dialogue that did not involve result in the payment of taxes. It might lead to accusations of supporting the Taliban. Guilt by association, particularly for Afghan citizens, might result in them being detained for questioning, arrested and held indefinitely, or their houses being targeted in raids or airstrikes.

At the same time, there was political pressure and compelling financial incentives to work in Taliban areas. Competition over resources and territory also drove aid implementers, both for-profit contractors and NGOs alike, to keep quiet about Taliban demands. This was particularly true during the surge, when there was a seismic increase in funding directed at insecure locations. The pressure to deliver meant that some of these actors felt that they simply could not refuse Taliban demands (in case they lost funding). For example, one contractor said that ‘we did not know what would happen if we reported that the Taliban threatened the construction we undertook in Helmand province. We thought the Americans might cancel the project’.⁴² The Taliban was aware of the competition this created, and played aid agencies and aid implementers off one another (Jackson and Giustozzi 2012; Jackson 2018, 2021). In some cases, aid actors also undercut one another; some aid actors preemptively offered payments to the Taliban owners to get closer to the Taliban. They assumed this would help them build a relationship with the Taliban and gain a competitive advantage. At times, however, this heightened Taliban expectations and increased their demands.⁴³

3.3.2 Community acceptance

Certain aid implementers, particularly NGOs, relied on elders as their key interlocutors with the Taliban. This not only allowed them to avoid direct engagement with the Taliban, but also allowed the Taliban – often still suspicious of aid agencies and outsiders in general – to deal with more familiar and trusted figures. The Taliban probably felt more comfortable negotiating with elders, because it gave them the appearance of being responsive to community demands.⁴⁴ Elders, in turn, leveraged their compliance with the Taliban to get them to allow projects or otherwise make concessions. As mediators, they were able to identify and negotiate for more workable compromises, understanding the constraints of both sides.

They also had a stake in ensuring aid was channelled to their community. Some knew that if NGOs were asked to pay taxes, they might refuse to work in their village. Some aid organisations were explicit about this, effectively shifting the burden of taxes to the community. In some instances, elders said they negotiated to reduce the tax to the minimum possible, and then found other ways to pay (either through the project budget allocated to the community in ways that were concealed from the NGO, or out of their own pockets). In one instance in Ghazni, the community scraped together funds to pay Taliban taxes from project costs and salaries because the NGO involved was unwilling to do so. In these kinds of cases, it was unclear if implementers knew that their interlocutors were paying Taliban taxes on their behalf.

The role of customary authorities varied, depending on the strength of the communities vis-à-vis the Taliban and the nature of the projects implemented. In much of the south-east and east, elders played a critical role in negotiating aid access and taxation. In Ghazni, for

⁴² Interview with local contractor, Helmand province, 19 January 2021.

⁴³ Interview with Taliban commander, Kunduz province, 20 August 2020; interview with Local INGO staff, Kunduz province, 30 November 2020.

⁴⁴ Interview with tribal elder, Ghazni province, 18 October 2019; interview with Taliban NGO Commission, Kunduz province, 6 March 2020.

example, these negotiations started fairly early in the insurgency and tended to be a relatively reliable means of enabling access. Some projects of the National Solidarity Programme (NSP, a government initiative implemented by NGOs) in Ghazni, for instance, barely faced any pushback from the Taliban. In the south, community structures were typically much more fractured, and customary authorities had far less leverage with the Taliban. In much of Helmand, the Taliban was markedly more suspicious of aid projects and less inclined to approve (even where the deal would have been lucrative). Rather than elders, it was more typical for relatives or close associates of the Taliban to play a role in negotiations.

As time went on, many NGOs created specialised positions or hired specific local staff to engage with the Taliban on access. One NGO, for example, hired ex-Taliban commanders to work as access negotiators, while others hired Taliban relatives or part-time Taliban fighters to negotiate their access.⁴⁵ The professionalisation of access negotiator positions was often based on personal connections, particularly in the south. Hence it carried the risk that this person might lose their ability to do the job once, for example, a commander was shifted to a different location.

Working with customary authorities, where they were able to negotiate with the Taliban, tended to be more effective and sustainable. Negotiations via elders gradually became more open and routine. The Taliban also more readily saw the various ways in which permitting aid projects could enable them to consolidate control. Still there were limitations on what 'acceptance' could achieve. In the case of a clinic construction in Kunduz, located between Taliban and government frontlines, the NGO told the community they were considering moving the construction site after the Taliban deliberately shot at clinic construction workers for failure to pay a 10 per cent tax. After long negotiations, the elders and Taliban agreed that the Taliban would waive direct taxes on the NGO. The Taliban Mining Commission would instead tax the materials used in construction (gravel, cement and other construction supplies). Civilians could lessen Taliban demands, but struggled to eliminate them entirely.

In other cases, tax negotiation became effectively integrated into the project structure. A key example of this is the NSP, and its successor project, the Citizen Charter Afghanistan Programme (CCAP). The NSP and CCAP were national development programmes, managed by the government and implemented by NGOs in partnership with local community development councils (CDCs). This cooption of NSP/CCAP happened gradually. By 2019, elders from CDCs involved in selecting and overseeing NSP's local rehabilitation projects in numerous provinces said that they needed Taliban permission to implement the activities. Even the formation of CDC, a basic first step in the programme, was frequently subject to Taliban approval and influence. While NSP's local rehabilitation projects were decided by the CDC and had to be officially approved within NSP, they also needed Taliban approval. Once the Taliban approved, the CDC and commanders typically then negotiated taxes. Tax payments correlated with the release of funds to the project. For example, in Ghazni:

with the NSP programme before, and now Citizen's Charter, they [Taliban] are in direct contact with members of the CDC shura [council] members. They [Taliban] would call the members of the CDC shura or someone from the village and ask how much money they received for your village kariz [irrigation canal] project. The villager would say Afs400,000, and then the Taliban would order the person to submit Afs40,000 as 10 per cent of that project.⁴⁶

⁴⁵ Interview with Taliban NGO commission, Ghazni province, 18 October 2019; interview with Taliban NGO Commission, Kunduz province, 6 March 2020.

⁴⁶ Interview with tribal elder, 8 January 2020, Ghazni province.

It was not always clear if the NGOs or government entities involved in the programme were aware of these negotiations and the tax payments. But it seems the Taliban was eager to see the projects implemented in at least some cases. In Ghazni:

Taliban motivated villagers, [who do not want to engage with NSP or CCAP] to go get your money for the projects of your village. Go take out your money [from CCAP] to work on your kariz, build your mosque, improve your roads in your village, and any other thing that your village needs.⁴⁷

This extended into areas under government control. One example from Kunduz was the reconstruction of a bridge that the Taliban had blown up. The Taliban notified the company contracted to build the bridge that it would have to pay taxes on the contract amount. If they refused to pay, the Taliban would block the transit of supplies and attack nearby Afghan security force checkpoints. The contractor paid the Taliban – despite the project technically being implemented in a government-controlled area.

3.3.3 Registration and formalisation of aid taxation

The Taliban's aid taxation policy was framed in different ways, but increasingly it was framed as a registration fee. From roughly 2017-18 onwards the Taliban established a more centralised structure, and implemented a taxation scheme that would channel tax funds from provinces to the central NGO and Companies Commission. While the Finance Commission was in charge of coordinating and directing the movement's overall finances, the NGOs and Companies Commission negotiated access and taxation. The NGO and Companies Commission at provincial and district levels would vet and register the NGO or company and its project. The Taliban often asked NGOs or companies to provide organisational or project documents and budget, and then set a demand for payment. These demands were still set locally, and generally open to some degree of negotiation. But it is worth noting that there appeared to be a relatively consistent standard Taliban demand for a 10 per cent tax on the project budget, paid in instalments typically correlating to project funding payments. For example, if the Taliban agreed with a construction company building a school that they would be taxed Afs3 million total, they might be asked to pay a third, or Afs1 million, before starting work.

What is perhaps surprising is that, unlike many other forms of tax such as ushr, the money appeared to be routinely remitted to Pakistan. Once conditions were agreed and approval granted, the local NGO and Companies Commission typically asked the organisation to transfer registration fees to the commission in Pakistan, usually via *hawala* networks. This suggests that local Taliban at some point stopped benefitting so much monetarily from aid taxes – but they did continue to benefit from imposing conditions on projects (hiring, site selection and beneficiary selection).

As with other forms of taxation, diversity – and extortion – persisted. While Taliban commanders could no longer press organisations for funds after they paid taxes in most places, this was not the case in Helmand. The rules were at best only loosely followed and the NGO and Companies Commission operated at the mercy of military commanders and often faced multiple competing demands from various commanders. One contractor working on a retaining wall was forced to pay one commander Rs100,000, and then another Rs12,000. Once local police commanders and the district governor from the Afghan government heard about these payments, they began asking for bribes.

⁴⁷ Interview with tribal elder, 8 January 2020, Ghazni province.

Insurgent bureaucracy vs. ground realities: the NGO and Companies Commission

In recent years, the overarching NGO and Companies Commission was responsible for overseeing aid and other forms of work. Beneath this commission, there were regional, provincial and district layers of responsibility. That said, the Taliban's bureaucracy was not always straightforward to navigate. The NGO and Companies Commission was primarily responsible for taxes on aid work, but it was not the only Taliban entity a given implementer might have to deal with. The district or provincial governor might object, or local commanders, raising security issues. Subject area commissions, like health or education, might somehow be involved. And, because each commission had a hierarchy, an NGO might have to deal with local, provincial and regional officials (and, in rare cases, with the overarching high commission).

While these structures were relatively straightforward in theory, there was at times confusion on the ground. There were examples in which NGOs faced tax demands from regional NGO directors that conflicted with ongoing negotiations at the provincial level. Regardless of what the official policy and reporting lines were meant to be, Taliban structures are still somewhat variable. Despite this structure being 'established' across areas of Taliban influence, local interests, security and political dynamics still shaped negotiations on the ground.

According to interviews, around 2018 the Taliban noticeably increased pressure to pay taxes on aid providers, as well as associated profit-generating entities such as construction companies (see Jackson 2018, 2021). They not only demanded payment at the local level, but, in some cases, approached the heads of NGOs in Kabul via email or through intermediaries with tax payment demands. In other cases, aid agency managers who travelled to Dubai or Doha to negotiate access then faced new tax requests. It is not clear what specifically drove the Taliban to increase pressure on aid agencies. The UN suggests that the Taliban leadership ordered foot soldiers to find more local sources of revenue in 2018 (UNAMA Human Rights 2019). The group's finances were reportedly stretched thin as it sought to assert its presence across ever-larger areas of the country. Another reason might simply be that the Taliban now had a far greater capacity to orchestrate and maintain a roughly organised taxation system, owing to the expansion of Taliban presence and growing abilities of its subnational governance mechanisms.

There was an increase in directives from above and letters outlining tighter or more specific policies on taxation through to mid-2021. Notably, on 23 July 2020, the Taliban issued a letter requesting all NGOs to register with the Taliban (the implication being that they register and negotiate tax and implementation conditions). It is not clear whether this directive led to increased pressure on the ground. It may have instead represented an increasing desire of the Taliban at the top to centralise negotiations and diminish the power of local Taliban.

4 Discussion

While not an exhaustive catalogue of Taliban taxation practices, this paper has sought to compile significant new empirical evidence and insight into how the Taliban insurgency extracted revenue from the civilian population. While much of the Taliban taxation system has been built from the ground up, the leadership progressively sought to refine, consolidate and rein in practices that evolved on the ground. But they faced significant resistance from commanders who did not want to give up their ability to collect and retain revenue. The

redistribution of resources and a rebalancing of military power within the movement (via the introduction of Red Units) were important, because these measures empowered provincial and halqa commanders, and reinforced hierarchical control. Once a modicum of hierarchical control was established, practices could be more readily enforced from the top-down.

Variation persisted to some degree throughout the insurgency, and different Taliban adapted the rules to suit their preferences and circumstances. It is important to remember that Taliban taxation, as a set of roughly systematic practices, is a relatively recent phenomenon. A degree of variation was still evident across areas of Taliban influence and control even in mid-2021.

Community resistance and negotiation also significantly shaped Taliban practices. Even with a typically flexible, modest tax like ushr, the Taliban was obliged to be careful not to antagonise communities. This meant there was room to negotiate. Many civilians resisted the Taliban's demands, even until the late stages of the insurgency, while others were skilled in bargaining them down. This played out in different ways, but several factors shaped these dynamics:

1. Community cohesion and the strength of customary authorities influenced Taliban practices. Communities with stronger social or tribal structures were typically better at resisting or negotiating. Part of the difference between Helmand and Ghazni was down to the fact that Ghazni had far stronger tribal structures, on the whole, than Helmand. These authorities were able to push back at the Taliban, at least for a time.
2. Communities calculated the Taliban's relative strength in weighing up their options. They would avoid paying taxes if they could. If the Taliban was seen as weak vis-à-vis the community, and the community remained united, they were more likely to resist Taliban demands.
3. The Taliban was typically reluctant to use direct force to press people to pay for fear of provoking rebellion. The Taliban instead leaned on fear, intimidation, argumentation and other means. But tax – unlike betrayal or rebellion – was not an issue over which the Taliban was willing to kill or arrest people in instances of collective resistance, at least not on a major scale. And civilians appear to have been aware of this.

People nevertheless generally paid because they felt they had no choice. At best, they might have felt that the Taliban's tax was less draining than the Afghan government's. The Taliban used a range of rhetorical and ideological justifications for their practices, but religious and cultural rationale were among the earliest and most enduring. The Taliban justified their demands in terms of jihad, and crafted taxation practices drawing on (and often distorting) established cultural and religious practices. This use of social capital seemed to have some effect, in that it lessened civilian resentment in some ways. But this is not to suggest that civilians bought into Taliban storylines.

A key question we sought to investigate was why the Taliban developed certain taxation practices. One might argue they could have equally continued pressing people for donations and extorting from the population. The Taliban certainly did not need receipt pads emblazoned with the IEA logo to finance their military struggle. While revenue extraction practices may have initially been motivated almost exclusively by survival and military concerns, this changed somewhat in recent years. As the Taliban insurgency matured, taxes became a powerful means of exerting control over the population and territory. They formed the basis of an engagement with aid actors that allowed the Taliban to exert control over projects and interventions financially and programmatically. The Taliban also used its taxation practice to control civilian behaviour and demonstrate coercive influence.

Taxes are perhaps the most obvious way in which insurgents 'perform' governance. Through performing and living the state, insurgent statehood becomes real to both the fighters and civilians (Migdal and Schlichte 2005: 14-15). Put differently, one of the subtler ways that the Taliban exerted power was by acting like a state. Taxation has been fertile ground for the Taliban's performance, and was designed to make the Taliban look and feel like a state. This is not unique to the Taliban,⁴⁸ but it was an important – and overlooked – aspect of their military and political strategy. When individuals, NGOs or companies resisted paying tax, the Taliban often argued that it provided security in return. Coercion was always in the background, but this state-like function framed the Taliban discourse on taxation. In their view, they were building institutions and policies to prepare for when they took power as a legitimate entity.

⁴⁸ For a review of how other insurgencies have used taxes in similar ways, see Bandula-Irwin et al. (2021).

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