

IS-Khorasan: Organizational Structure, Ideological Convergence with the Taliban, and Future Prospects

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Abstract

Contrary to its known name, many aspects of IS-Khorasan are shrouded in secrecy. The Taliban regime in Kabul claims that the subsidiary of ISIS-Core is an insignificant and irrelevant threat. On the other hand, international military and intelligence sources warn about its resurgence. Utilizing three types of sources of information (existing literature, the Taliban literature, and insights of local residents), this article offers a new perspective on IS-K. The dual organizational structure provides IS-K with flexibility and resilience for survival. Furthermore, its ideological convergence with the Taliban has assisted the core of the organization to remain protected. While its outer layer has been dismantled and dispersed in eastern Afghanistan, IS-K has more opportunities in the northern regions to transform into a regional and global threat.

Keywords: Islamic State Khorasan Province (IS-K), Daesh, Afghanistan, Islamic State in Iraq and the Levant-Khorasan (ISIL-K), Terrorism, Afghanistan, Taliban

Disclaimer: Due to the current political and security situation in Afghanistan, the author of this article used pseudonyms for the study's respondents. All the respondents live in Afghanistan, and, following their request, the author decided to conceal any identifiers that could directly or indirectly compromise their safety and well-being.

Introduction

Since late 2014, terrorist activities carried out in Afghanistan,[1] Pakistan,[2] Tajikistan,[3] and India[4] have been referred to, or claimed by, the Islamic State-Khorasan Province or IS-K. The organization reached worldwide attention in late August 2021 when it accepted responsibility for a suicide bombing at the Kabul Airport that killed 13 U.S. service members and 170 Afghan civilians.[5] Ever since, IS-K has continued to perform mass killings, including suicide bombings in Shi'a mosques and schools.[6–8] In addition, the group carried out coordinated attacks targeting the Taliban's high military officials and ideologists.[9][10]

The attacks claimed by the IS-K instigated a surge of information about the group.[11–14] Nevertheless, in the months following the Taliban's rise to power in Kabul, the violence inflicted by IS-K remained limited in scope and intensity. This raised doubts about the group's military and organizational capabilities.[15] However, such a presumption could not hold ground for long. With the arrival of spring, the fighting season in Afghanistan, IS-K intensified its indiscriminate and targeted violence across the country.[16] Still, the group has remained shrouded in secrecy, and the existing information about it is contested and contradictory.

The Taliban regime claims to have uprooted the organization in Afghanistan, a mission the U.S. and NATO failed to accomplish.[17] U.S. military and intelligence officials, in contrast, believe that IS-K is reconstituting itself and will be able to conduct attacks out of Afghanistan within a year and a half.[18] The recent wave of violence is indicative of such a transformation. Since the rise of the Taliban to power, IS-K has remained the top terrorist threat targeting religious minorities, the economic infrastructure, and the Taliban.[19][20] Lately, the group warned of a new era of violence. In its newly launched online English magazine addressing a global audience, IS-K claimed the beginning of a new age of jihad.[21]

The uncertainties surrounding IS-K intensify the need to explore key aspects of this subsidiary of the Islamic State (IS). What is the current strength of the organization in Afghanistan? What are the ideological and strategic dynamics between the Taliban and the IS-K? What is the growth potential of IS-K, which could allow it to become a regional or even global threat? These are the main questions that this article addresses.

As mentioned, knowledge about IS-K is limited and contested. Methodologically, the mutually reinforcing

challenges of information accessibility and authenticity about the group have shaped the problem. Existing information about the group primarily comes from Western and former Afghan security and intelligence sources. The withdrawal of the U.S. from Afghanistan and the subsequent collapse of the Afghan government have created an information vacuum about IS-K, which is consequential, especially at a time of the IS-K's transformation.

Before the fall of Kabul to the Taliban, IS-K was reconstituting itself from the strategic losses it incurred at the hands of the U.S. military, Afghan security forces, and the Taliban during 2019–20.[22] At the time, the organization started moving from eastern Afghanistan toward the northern and northeastern regions of the country. It is challenging to assess the country's new political and strategic realities following the fall of Kabul. Furthermore, the media blackout in the country orchestrated by the Taliban regime for political and strategic reasons reinforces such limitations. Before publishing any information, Afghan media outlets need approval from the Taliban.[23] Since taking state power, the Taliban regime has emerged as the primary source of information about IS-K. It has monopolized information by systematically closing down free media.[24] Such a monopoly over information poses challenges for separating the Taliban's propaganda from facts about IS-K.

The Taliban have persistently downplayed the threat of IS-K.[25] They also deny the existence of foreign militants in the country, including within the IS-K.[26] Such denials are orchestrated for political and strategic reasons. By toning down the threat of IS-K, the Taliban claim a monopoly over the use of force/violence across the country that the group needs to seek international recognition and legitimacy. In addition, the Taliban's claim of successfully uprooting the threat of the ISIS-K in the country is meant to project the notion of their disassociation from global terrorism. Waging war against local members of IS-K can also obscure the regime's failure or unwillingness to sever ties with al-Qaeda and other transnational terrorist groups. Recent U.S. military and intelligence assessments as well as a UN report suggest that the Taliban regime is likely loosening its pressure on al-Qaeda to reestablish external operations capabilities.[27][28] The killing of Al-Zawahiri in Kabul in a U.S. counterterrorism operation would appear to confirm existing synergies between the Taliban and transnational terrorism.

Against the backdrop of challenges related to the accessibility and authenticity of the information, this article sheds new light on the current state of IS-K. The study on which it is based matched existing literature with data from the field. In addition, the study also explored the Taliban literature on IS-K. During their insurgency, the Taliban sources consistently wrote about IS-K since the latter came into existence in 2014. This corpus is mainly in the Pashto language and is composed of plain op-eds, field reports, critical analyses, decrees, and hermeneutic pieces based on religious scripts and interpretation. The corpus opens a unique window to examine the emergence of IS-K and how its relationships with the Taliban evolved. In addition, it provides materials for contrasting the ideological orientations of the two militant entities.

The author of this article gathered field information through interviews with key informants in Kabul and Nangarhar provinces in Afghanistan. Subsequently, key informants identified residents of districts in eastern and northern regions infiltrated by IS-K militants since 2015. In total, 12 field interviews were conducted with residents in the following districts: Achin, Speen Ghar, Kot, Haska Mina, and Shirzad in Nangarhar Province; Chardara and Dashti Archi in Kunduz province; and residents in Takhar, Balkh, Faryab, and Badakhshan provinces. All interviews took place via telecommunication.

In the following sections, this article provides insights into the origin of IS-K, contrasts the ideological orientations of the Taliban and IS-K, and discusses IS-K's current status and future potential. Each of these topics has interconnected strategic implications. Reviewing the origin of IS-K sheds light on the evolutionary trajectory of the organization and hence helps us understand its current shape and structure. The article concludes that IS-K is not a centralized and unitary organization but since its establishment, practices a local-foreign structural dualism.

Contrasting ideological orientations is aimed at exploring the Taliban's strategy toward IS-K. One finding is

that IS-K and the Taliban converge on fundamental ideological tenets. Such a convergence facilitates synergies for long-term interests between the two groups. Lastly, it is argued that, unlike ISIS-Core, the immediate goal of IS-K is not to establish its territorial power but to infiltrate the surrounding regions, including Central Asia. The group's strategic goal is not to topple the Taliban regime but to expand its own tentacles.

A Fragmented Origin

Unlike reports originating from eastern Afghanistan,[29] IS-K emerged in Pakistan. The Taliban sources identified the Tirah valley of Orakzai district in Northwestern Pakistan as its birthplace.[30] The origin, however, was not centralized but fragmented.

In 2014, the Pakistan military launched the Zarb-e-Azab operation in North Waziristan against local and foreign militants, mainly Tahrir-e-Taliban Pakistan (TTP), Islamic Movement of Uzbekistan (IMU), and the East Turkestan Islamic Movement (ETIM). While some TTP leadership reemerged in Tirah Valley, militants belonged to IMU, and ETIM seemingly vanished into thin air but later resurfaced in Afghanistan.

In Tirah Valley, the TTP leadership initially reorganized itself into a new group named Tehrik-e Khilafat Pakistan (TKP) [the Caliphate Movement of Pakistan] led by Mullah Saeed Orakzai, otherwise known as Hafiz Saeed Khan, a former TTP high-level operative. Soon after its establishment, the group started promoting ISIS in the region. In September 2014, ISIS-Core sent an envoy to Pakistan for a monthlong talk with the leaders of the newly established TKP.[31] In January 2015, the TKP pledged allegiance to Abu Bakar Al-Baghdadi, the then-leader of ISIS.[32] The latter quickly reciprocated the pledge by officially accepting the oath of allegiance and announced the establishment of the IS in Khorasan Province (IS-K) under the governorship of Saeed Khan, with Mullah Abdul Rauf Khadim as his deputy.[33][34]

Before becoming the deputy of Khan, Khadim, a former Taliban commander and a former Guantanamo detainee, defected from the Taliban and started promoting ISIS in the Kajaki district of Helmand in southern Afghanistan. He was reportedly engaged in resettling the foreign fighters that fled from Waziristan into the area. Days after being named as deputy of IS-K, Khadim was killed in a targeted drone strike by US forces.[35]

Meanwhile, at the same time in eastern Afghanistan, Abdul Rahim Muslim Dost, another former Taliban militant with a long terrorism charge sheet, including imprisonment in Guantanamo Bay, opened another front of promoting ISIS and pledged his allegiance to al-Baghdadi.[36] There is no evidence to indicate that Dost had initially combined his efforts to promote ISIS with either Khan or Khadim. Taliban sources noted that both Khan and Dost acted independently and out of opportunism in pledging allegiance to al-Baghdadi. The source claims that while Khan got recognition by ISIS, Dost's allegiance landed on deaf ears and was not reciprocated.[37] However, soon thereafter, Dost joined IS-K under the leadership of Khan and facilitated its expansion into eastern Afghanistan, which subsequently became a crucial front for IS-K's foreign elements.

Giustozzi claimed that Khan's credentials of traveling to Syria and having membership in Al Nusra and, in 2013, in ISIS were crucial in designating him as the IS-K head.[38] However, there is no evidence to suggest that Khan traveled to Syria, except Khan's own claim in an interview with Giustozzi. The latter seemed to take the claim at face value. Within the global jihadi culture, such wild claims are mainly used for the purpose of suggesting divine and moral legitimacy. Within this culture, even dreams are used as tools to seek legitimacy. As such, Khan's claims of being a member of Al Nusra and then of ISIS in Syria before becoming the head of IS-K can pretty much be a fantasy created for soliciting legitimacy among the jihadi groups in the region when seeking leadership. There is no third-party evidence to authenticate Khan's travel to Syria and his memberships in Al Nusra or ISIS-Core. The Taliban sources, on the contrary, indicate that before reemerging in the Tirah Valley from Waziristan and before establishing TKP, Khan was a mid-level commander of the Tarik Taliban-Pakistan (TTP) in Waziristan.[39]

While Khan was designated to lead IS-K in the Tirah Valley, Dost initiated the resettling foreign militants

in eastern Afghanistan. Respondents in the region revealed that Dost initially started to facilitate harboring foreign militants in the southern districts of Nangarhar province in 2015.[40][41] It indicates that Dost's initial allegiance to ISIS and his subsequent integration with IS-K may have been due to his close contacts with foreign militants who escaped from Waziristan in 2014. Taliban sources acknowledge that they relocated foreign militants, mainly from Central Asia, including Uyghur fighters, to eastern Afghanistan before the start of the Waziristan operation.[42]

In 2017, Taliban sources revealed that during the 2014 Pakistan Army Zarb-e-Azab operation in Waziristan, foreign fighters, mainly those from Uzbekistan, were relocated into Zabul province in southern Afghanistan. [43] In 2015, a defecting Taliban commander, Mullah Mansoor Dadullah, collaborated with Uzbek fighters against the Taliban in Zabul province. Under the IS-K flag, they laid siege on some districts in the province and committed violence against the Shi'a population. The Taliban responded by waging war against the Uzbek fighters and their local collaborators in late 2015.[44] A Taliban official report indicates that the Taliban retook the districts and executed Dadullah and his men. The report vaguely mentioned that the foreign/Uzbek militants were dispersed.[45]

In brief, after the dispersion of militants from Waziristan in 2014, they reemerged in three different regions. The first group was the Pakistani militants that established IS-K in northwestern Pakistan. Initially, the Taliban relocated the foreign fighters to eastern and southern Afghanistan. In alliance with Afghan collaborators, mainly former Taliban commanders, these elements reorganized themselves in Nangarhar, Zabul, and Helmand provinces.

Subsequently, all three groups reconvened in the southern districts of Nangarhar province in eastern Afghanistan. By 2020, after years of fighting with the U.S., the Afghan government, and the Taliban, the foreign elements moved out of eastern Afghanistan and relocated to the country's northern regions.[46] By that time, its local fighters (Pashtun tribesmen) were killed, captured, or dispersed. During the initial phase of its evolution, IS-K's organization embraced a local-foreign dual structure.

Local-Foreign Structural Duality

The dispersion of militants from Waziristan and the subsequent fragmented rise of IS-K gave birth to confusion about its structure. Some analysts see IS-K as a centralized and unitary entity, composed mainly of local Pashtun (Afghan and Pakistani) militants.[47][48] In his detailed account of IS-K's structure, Giustozzi asserts that the organization is a hybrid model with a centralized structure but centrifugal tendencies. He considers IS-K as an alliance of four local groups, namely Tehrik-e Khilafat Khorasan (TKK), Tehrik-e Khilafat Pakistan (TKP), Khilafat Afghan and Azizullah Haqqani.[49] When trying to understand the genesis and structure of IS-K, Giustozzi had given much weight to the role of ISIS leadership, including Al-Baghdadi, Muslim Turkmani, and Omar al-Shishani, in encouraging Afghan and Pakistani volunteer fighters in Syria to return and establish a branch of the organization in the region.[50] He claims that efforts were also coordinated with the Afghan Taliban, including its Peshawar Shura and Haqqani Network members, to facilitate establishing such a branch. There are two issues that the narrative could not explain. First, the Taliban source that has started commenting on ISIS since its inception reveals no accounts to suggest their direct contacts with either ISIS or its subsidiary. Similarly, Johnson (2016) rejected the view that the returning Afghan and Pakistani fighters from Syria played any role in establishing IS-K.[51] Secondly, Giustozzi overlooked the roles and constituencies of the foreign militants displaced from Waziristan in the organization's composition. This present article, on the contrary, notes a more pragmatic and fragmented genesis and structure of IS-K. The most significant aspect of the organizational structure is its local-foreign duality.

In general, the public face of IS-K portrays an organization composed of local Pashtun tribesmen, mainly from Pakistan's tribal areas and eastern Afghanistan. However, the study on which this article is based found two structural layers within the organization—an outer layer primarily composed of the local militants and a veiled inner or a core layer, exclusively composed of foreign militants, mainly from Central Asia as well as

some from the Middle East.

Residents of remote villages and districts in eastern Afghanistan, where IS-K infiltrated during different periods from 2015 to 2020, revealed a visible division/divide between the dealings and conducts of the two layers. While the local elements were more brutal, mostly uneducated, and detectable, the foreign fighters were more organized, well-equipped, and out of the way of the public eye. The foreign elements mostly dwelled in deep pockets of villages where local IS-K militants resided in the out parameters. In addition to spreading fear and terror among the local population by inflicting inhumane and barbaric violence, the local militants also served as a protective layer for the inner core and facilitated accommodation and provisioning services for the foreigners.

A respondent in the secluded mountainous region of Haska Mina (Dih Bala) in eastern Afghanistan indicated that in 2018, in addition to Pashtun fighters, a group of up to 45–50 foreign fighters lived in the area. Unlike their local peers, the foreign elements mostly remained unengaged with the local population and were kept isolated from the larger community.[52] Another respondent in the Shirzad district remembered that the local people welcomed the existence of those foreign militants in the area as they created economic opportunities by offering high prices for daily provisions, including livestock, dairy products, and rentals. [53] The respondent stated that in the Kandi village, a resident, who used to be an Imam of a local mosque and then moved out to live in Pakistan, rented his abandoned compound to a group of IS-K foreign militants in exchange for US\$400 per month. The respondent claimed that getting this much for the rental in an off-the-grid area was unprecedented.[54]

In the Achin district in eastern Afghanistan, a respondent revealed that the foreign militants were mainly men that, unlike their local peers, mostly avoided interfering in the affairs of the villages. They were organized into 4–5 subgroups that frequently moved from the village to the nearby mountains, most probably for training purposes.[55]

Relatively, according to the study respondents in northern Afghanistan, similar structural dynamics were observed in Andarab [56] and Khost-o-Farang [57] districts in the northern regions during 2020–21. The only difference inferred from the accounts of some respondents is that in the northern region, the Pashtun tribesmen, primarily the Pakistani elements, were not accompanying the foreign elements. Instead, residents observed fewer local militiamen, mainly former/Jihadi warlords, alongside the foreign fighters. In addition, unlike in Nangarhar Province, the foreign fighters were socially not very dependent on their local peers. Instead, taking advantage of their ethnic and linguistic similarities with the local population, the Uzbek and Tajik fighters were more independent in their dealings and interactions. Villagers reportedly informed the then-Afghan government local officials about the newly arrived fighters. The officials refused to intervene. [58]

After the organization started shifting to the northern parts of the country in 2020, the Pashtun elements within the IS-K have considerably abridged. With the collapse of Kabul to the Taliban, IS-K's outer layer of local fighters further thinned out as the Taliban initiated a brutal campaign against them (discussed in detail elsewhere).

The local-foreign duality in the organizational structure of IS-K has evolved since its inception in early 2015. The entity has initially come together as the result of three relatively parallel processes of new recruitment, reorganization/resettlement of the existing foreign groups in the region, and repositioning elements from the Middle East.

The recruitment process was mostly focused on attracting fighters from local Pashtun tribes in the regions surrounding the Thira Valley in northwestern Pakistan. Soon after announcing its existence, the group recruited Orakzai tribesmen, predominantly. Even when IS-K shifted to Afghanistan in 2015, these tribesmen composed a large proportion of the organization's rank and file. During that time, the Taliban sources acknowledged that the Orakzai tribesmen were the main elements in the then newly shifted IS-K in eastern

Afghanistan.[59] Similarly, the U.S. commander in Afghanistan in 2017 acknowledged that IS-K fighters are Pakistani from the Orakzai agency.[60]

When the organization moved to eastern Afghanistan in 2015, it continued recruiting local fighters. This study revealed that unlike in the Orakzai district, where the recruits were primarily uneducated tribal religious fanatics, recruits in this part of Afghanistan were the ideologically driven and well-educated Salafi cadres from the four eastern provinces of Nangarhar, Kunar, Nuristan, and Laghman.[61][62] It is worth mentioning that the roots of Salafism in Eastern Afghanistan go back to the Afghan Jihad era in the 1980s when a local Mujahideen leader named Jamil-u-Rahman with the support of Arab mujahideen and finances from Saudi and Kuwait established Salafi madrasas in the Kunar Province of Afghanistan and the adjacent Bajaur District in northwestern Pakistan.[63]

The second process involved in the initial evolution of IS-K was resettling the existing transnational militant groups in the region. Before the Waziristan operation, foreign militant groups, including the East Turkestan Islamic Movement (ETIM) and other militants from Central Asia, were relocated to Afghanistan by the Taliban. These groups resettled in Nangarhar, Zabul, and Helmand provinces and were protected by local militants. In Nangarhar Province, the foreign fighters got together with the newly shifted IS-K. In Helmand, a former Taliban commander, who became IS-K deputy leader, supported the relocated foreign fighters.[64] [65] In Zabul, the Uzbek fighters relied on another dissented Taliban commander Mullah Mansoor Dadullah (discussed below).[66]

In the subsequent years after IS-K announced its existence and was endorsed by ISIS, the latter assisted its new franchise with human and financial resources. Reportedly, it relocated some operatives in the newly designed IS province. According to the UN in 2017, “ISIS-core continues to facilitate the relocation of some of its key operatives to Afghanistan, including Abu Qutaiba, the Islamic State’s former leader in Iraq’s Salah al-Din province.”[67] Similarly, ISIS-Core also sent financial resources to IS-K to improve its network and organizational structure.[68]

Initially, the U.S. Central Command believed that the “Khurasan Group” was an elite independent terrorist network comprised of core Al-Qaeda operatives and some elite members of the Al-Nusra Front in Syria. [69][70] Other sources questioned the independent existence of such a group and asserted it should be a small network within a network.[71] Al-Nusra Front categorically denied the existence of such a group and considered it a fabrication by the U.S.[72] Soon after, the FBI announced the destruction of the group, claiming that it was no longer a threat.[73] This was at the time when ISIS sent its delegation to meet Khan in Pakistan, who had pledged allegiance to the organization, for initial talks. The discussion among the U.S. military and intelligence circles about the emergence and then rapid dissolution of the “Khorasan group” might have been confused with the emergence and spread of IS-K.

In brief, while existing literature points out the presence of foreign fighters from Central Asia and some Arabs in the composition of IS-K [74–76] the structural duality of the organization is a new find. IS-K is composed of two unfused layers of local and foreign groups. Contrary to Giustozzi’s claim about the IS-K rejecting the notion of being a nomadic jihadi organization without a stable home,[77] this study found that while local fighters serve as the face of the organization, its core has remained obscured and migratory.

The outer layer of the organization is unstable and constantly changing due to the mobility of its core from one region to the other. In eastern Afghanistan, the organization developed a thick outer layer with thousands of local fighters from Pakistan and Afghanistan. However, since the IS-K shifted to the northern region of Afghanistan, the Pashtun elements have declined considerably. In the northern provinces, IS-K is focusing more on recruiting local and across-the-border Uzbek, Tajik, and Turkman fighters.

Unlike reports portraying an organization internally divided between local (Afghan) and foreign (Pakistani) militants,[78] this study reveals a more novel and pragmatic organizational setup—a local-foreign structure duality. The structure provides the organization with security from existential threats. While the local

(Afghan and Pakistani) elements have remained the main target, the obscured core that is predominantly composed of foreign militants has remained unaffected. It has kept a low profile, is mostly unengaged, and is often on the move. The geographic scope of the organization's current tactical and media activities, including carrying out attacks in the Afghan-Pakistan region and its recent recruitments from Central Asian republics, suggests that the core is anchored through networking.

After rising to power in Kabul, the Taliban has continued a brutal crackdown mainly against the local elements of IS-K. It has almost dismantled the organization's outer layer. Why are the Taliban targeting IS-K's local fighters, not the core? To explain this puzzle, it is important to compare the ideological orientation of the Taliban with that of the IS-K.

Ideological Convergence with the Taliban

An apparent rivalry between the Taliban and IS-K has existed since the latter emerged on the jihadist landscape in late 2014. While the contentious relationship between the two has been discussed,[79–81] the question that did not attract much attention is whether the rivalry is ideological or strategic. In order to explore the question, this study examines three issues that can help in contrasting the ideological and strategic contours of the IS-K/ Taliban relationship. These are the Taliban's initial stance on the creation of ISIS, the Taliban's position on the issue of the creation of a global caliphate for the "Muslim Umma," and, thirdly, the Taliban's stance on the question of perpetual jihad. While the first issue is more of a strategic significance for understanding the relationship between the Taliban and IS-K, the last two are at the core of almost all Sunni jihadist groups' ideological socialization. In the following, we briefly discuss each of these questions below.

The Taliban's Initial Relationship with ISIS

Examining the Taliban's initial relationship with ISIS-Core helps to determine whether the rift between the two organizations is ideological or strategic. From their writings, it is clear that the Taliban's initial stance on ISIS was nothing but supportive and harmonious. Unlike al-Qaeda, the Taliban welcomed the declaration of the creation of ISIS by Abu Bakar Al-Baghdadi in 2013. In early 2014, the Taliban portrayed a positive image of ISIS through their writings. They addressed its fighters as "mujahideen" or holy warriors, and they even threatened Afghan media outlets not to report negatively on the newly emerged ISIS.[82]

The Taliban speculated about the new ISIS-Core as being influential in combining Jordan, Syria, Iraq, Oman, and Lebanon into a single caliphate.[83] Such conjecture about the creation of an overarching Islamic caliphate was months before the actual proclamation of the caliphate by ISIS in June of 2014. Moving forward, the Taliban apologetically justified ISIS brutality as a reaction to the brutality of the US and NATO. The group even cited Fidel Castro's written piece that compared NATO to Nazi SS.[84] Furthermore, the Taliban claimed that, in addition to being engaged in warfare, ISIS provides welfare programs such as building roads and charity to the poor. The Taliban neither opposed the creation of the caliphate nor denounced ISIS's expansionist agenda. Quite the opposite, the Taliban asserted that the ISIS caliphate was based on justice and meant to serve the Umma [Muslim nation].[85]

Reciprocally, ISIS provided support by publishing the Taliban's related propaganda, news, and other materials in its global media outlets. In 2017, the Taliban sources acknowledged the supportive dynamic and synergies between the two groups. They affirmed and appreciated that ISIS allocated a section of their [International Jihadi Platform] distinctively to the Taliban.[86]

In 2015, the Taliban's then-leader Mullah Mansoor Akhundzada sent a carefully toned letter to the ISIS caliph Abu Bakar Al-Baghdadi. Its contents were not indicative of any ideological differences or contentions. On the contrary, it elaborated the common grounds and shared vision between the two organizations. Mansoor praised the Arab ideologues and pioneers of the global jihad, including Abdullah Azzam, Osama bin Laden, Abdu Musab Al-Zarqawi, and Al-Baghdadi himself, for their relentless sacrifices for the Muslim Umma [nation]. In addition, the letter addressed Al-Baghdadi and his ISIS fighters as mujahideen and

wished them success in their divine efforts.[87]

The letter, which the Taliban leader apparently sent in response to ISIS establishing its subsidiary in the historic Khorasan region (present-day Afghanistan, Central Asia, and parts of Persia and the Indian subcontinent), did not oppose the creation of IS-K. However, it attempted to convince Al-Baghdadi not to challenge the legitimacy of the Taliban's supreme leader Mullah Omar and his claimed title of Amir al-Mu'minin [leader of the Muslimeen] in his domain. It is noteworthy that, by then, Omar was dead (though his death was kept secret). Mansoor requested Al-Baghdadi not to divide the united front against the infidels.[88] The essence of the letter was to convince Al-Baghdadi to let IS-K follow the tradition of other jihadist groups, including Al-Qaeda, Tahrik Taliban Pakistan (TTP), and others who gave their oath of allegiance to the Taliban's Amir al-Mu'minin.

But that is not what happened. ISIS's response to the letter was not just harsh but belittling. According to Giustozzi, Al-Baghdadi described Omar as "uneducated" and unfit for being Amir al-Mu'minin.[89] Subsequently, the official relationship between the two organizations went into a free fall, with ISIS labeling the Taliban heretics.[90] In response, the Taliban decreed any oath of allegiance to Al-Baghdadi as outlawed and un-Islamic.[91]

However, despite the ISIS doctrinal and ideological criticism of the Taliban, the latter never opposed the ideological tenets of ISIS, including the creation of the caliphate and the waging of a global jihad. On the contrary, the Taliban criticized ISIS purely on the ground of strategic imperatives.

The Taliban's Position on the Issue of the Caliphate

The Taliban's rivalry with ISIS is not based on the ideological and moral imperatives of a caliphate. They have explicitly acknowledged the moral and religious necessities for establishing a caliphate. The Taliban assert that it should be the sacred vision of every Islamic movement and group to establish the caliphate.[92] However, they criticized ISIS's unsystematic and drastic approach toward the proclamation of the caliphate. The group considered the ISIS declaration premature and counterproductive, saying that "...there is always a proper time for the realization of such a sacred dream." [93]

The strategic restraint of the Taliban pertaining to the establishment of an overarching caliphate is similar to that of al-Qaeda. According to Giustozzi, al-Qaeda has postponed declaring its caliphate to the distant future.[94] In their writings, the Taliban justified their restraint by referring to a letter that the chief judge of the Islamic State in Iraq (ISI) Abu Sulayman al-Utaybi wrote to Osama bin Laden in 2007. In the letter, Utaybi [95] opposed the declaration of the Islamic State by al-Zarqawi on the ground of causing strategic and tactical challenges for the mujahideen.[96] After writing this letter, Utaybi left ISI, the predecessor organization of ISIS, and joined al-Qaeda in the Afghanistan-Pakistan region.

On the issue of creating IS-K, the Taliban initially advised ISIS to have a systematic and inclusive approach. Before announcing its presence in Khurasan, ISIS was supposed to first free Iraq and Syria from the infidels and their puppets, and then move on to Lebanon and Jordan, Saudi and other places, and maybe later to Afghanistan.[97] Similarly, in his letter to Al-Baghdadi, the Taliban leader's justification for acknowledging the Taliban as the sole legitimate source in Afghanistan was not based on ideological reasoning but strategic and tactical ones. Mansoor repeatedly mentioned that the strategic realities on the ground point to the necessity not to diversify the leadership and divide the legitimacy of the holy war against the infidels and their puppets.[98]

These explanations suggest that ideologically, the difference between the Taliban and the IS-K is not over the moral and political legitimacy of a caliphate. On the contrary, commitment to pursue such a mission is considered by the Taliban as one of the main sources of legitimacy for Islamic movements. The Taliban do not counter the Salafi jihadist movements' goal of establishing a caliphate. Their ideologues explicitly adhere to such a goal. They, however, diverge with ISIS over strategizing the realization of such an ultimate goal. ISIS's

proclamation of the caliphate was taken by the Taliban as delegitimizing the role of their Amir al-Mu'minin. [99] In almost all branches of Islamic jurisprudence, only the Amir al-Mu'minin has the legitimacy and authority to proclaim a caliphate. The Taliban argue that realizing such a sacred mission should be consensual, timely, and well-strategized.

Convergence with the Taliban on the Global Jihad

The third element that can help us in contrasting the ideological differences between the Taliban and the IS-K is the Taliban's stance on global jihad. The Taliban neither reject nor question the claim of a perpetual jihad. On the contrary, they theoretically and hermeneutically converge with the global jihadist movements on the issue of a never-ending jihad. It is unlike what Giustozzi asserts that the nihilist militarist 'ideology' of war of IS-K differentiates it from the Taliban.[100] The Taliban sources point in the opposite direction. They not only present the ongoing jihad as a fundamental obligation of an Islamic organization; they also do not believe in a peaceful coexistence with the "infidels."

The factor that has convinced some scholars to hold that the Taliban differs from other contemporary jihadist organizations is the Taliban's rapprochement with the Western powers. Bunzel claims that the Taliban's interests begin and end in Afghanistan.[101] Giustozzi argues that the Taliban lost its leading jihadist role when its leadership began to seek a political solution for the conflict sometime after 2010.[102] Similarly, IS-K denounced the Taliban for straying from the divine path, thereby losing their religious purity.[103] The Taliban, on the other hand, justify their rapprochement with the Western powers as tactical and part of the jihad.

Based on Al-Mabsut, a medieval text authored by the 11th-century Islamic jurist Muhammad bin Ahmad Al-Sarkhasi, the Taliban justifies their detente and truce with the Western powers as a tactical arrangement in the conduct of jihad to maintain and improve strength toward the ultimate triumph.[104] Theologically, the compromise of a truce is indeed accepted by mainstream branches of Islamic jurisprudence, including the Hanafi and Shafi schools of thought, as an integral part of the jihad.[105] The disagreement, however, is on the timing/duration of the truce.

Addressing the disagreement about the duration of the truce, the Taliban sources vacillate between the Hanafi and Shafi schools of jurisprudence. While Hanafi jurists do not specify a timeline for a truce, the Shafi jurists, on the other hand, are divided. One group gives the right of decision to the Imam or the leader. The other side identifies a maximum duration of ten years after which any obligation to the truce becomes illegitimate and outlawed.[106] On the issue of a permanent truce and peace, the Taliban sources avoid having a clear stance. However, they briefly mentioned the contrasting views of Islamic jurists.[107]

The Taliban conclude that a truce with "infidels" is allowed even if its duration is not mentioned in the agreement. They argue that some Islamic jurists also legitimize a permanent truce.[108] They assert that while there are no boundaries for [global] jihad, there are for its various battle fronts.[109] This implies that theoretically and ideologically, the Taliban acknowledge the obligation of jihad on a global scale. They, however, consider limitations in its application based on strategic and tactical reasons and circumstances.

These three explanations indicate that the rivalry between IS-K and the Taliban is more strategic and tactical than ideological. As such, being a jihadist organization, the Taliban's interests are not restricted to Afghanistan. In their writings, the Taliban explicitly acknowledge the legal and moral imperatives of the global caliphate and jihad. However, what differentiates them from ISIS, or its subsidiary IS-K, is more strategic constraint/patience and flexibility in terms of timing and fronts of global jihad. Such patience and group-based interest put the Taliban in a contentious strategic rivalry with IS-K. This rivalry fuels the brutal and bloody low-profile warfare between the Taliban and the IS-K. However, strategic imperatives, not overarching ideological tenets, shape the nature of this warfare.

Soon after announcing their Emirate in Kabul in early September of 2021, the Taliban intensified its brutal

crackdown on IS-K. The research on which this article is based points in the direction that the Taliban's war is not a total war against IS-K, but only against selective targets within the organization. Based on its strategic calculation, the Taliban regime, while exclusively targeting IS-K's local elements, protect its foreign elements by denying their existence in the country. On numerous occasions, the Taliban denied that Arab, Uzbek, the Uyghur, Pakistani, and other foreign fighters exist in the country. This selective treatment of IS-K by the Taliban is discussed in the following section.

Strength and Future Potentials

Since its creation in early 2015, IS-K has incurred several strategic blows. The organization, though, survived and resurfaced after every setback. Similarly, since gaining power in Kabul, the Taliban have repeatedly claimed to uproot IS-K across the country.[110] However, in contrast to such claims, IS-K has shown yet another resurgence, stronger than before. With the arrival of spring in 2022, the group has intensified and widened its operations in different regions of the country. It has found new sanctuaries and safe havens in the northern, northeastern, and western parts of Afghanistan. Before discussing the new opportunities for the group, it is worth exploring what drives IS-K's resilience and survival capacities.

As discussed elsewhere, since its emergence, IS-K has projected a complete local image. Its leadership and public face predominantly represent local militants. While most operations against the organization have targeted its leadership and local militants, the foreign elements, or its core, have remained more or less unruffled. This duality gives the organization the flexibility and strength to absorb severe blows and reorganize quickly. Over time, it became clear how the foreign elements have remained less affected by various crack-down operations carried out by the U.S. military, the former Afghan government, or the Taliban.

One of the first battles against IS-K was in Zabul province of Afghanistan in late 2015. The then-newly arrived IS-K Uzbek fighters collaborated with defected Taliban and besieged some districts. The Taliban reacted forcefully. As per a Taliban field report, the Uzbek militants were dispersed, and the defected Taliban was liquidated.[111] Similarly, from its birth in late 2014 to mid-2018, IS-K has lost four of its leaders, namely Hafiz Saeed in 2015,[112] Abdul Hasib in April 2017, Abu Sayed in July 2017,[113] and Abu Saad Orakzai in August 2018.[114] All the leaders were local Pashtuns. None was foreign. Despite such leadership loss, it did not affect the organization's ability to survive.

These challenges forced the organization to morph and adapt new coping mechanisms. In 2018, IS-K started moving some of its foreign militants to northern Afghanistan.[115] By 2020, units of Central Asian fighters of IS-K relocated to the Andarab and Khost-o-Ferung districts of Baghlan Province.[116] Based on a shared ethnolinguistic identity, these fighters were reportedly less hesitant in interacting with residents. Consequently, with the shift to northern Afghanistan, the proportion of Pashtun elements within IS-K started to sink. Instead, the organization embarked on recruiting local fighters from the northern region. According to respondents, in 2020 and 2021, some non-Pashtun warlords and militia sided with IS-K. Unlike in eastern Afghanistan, where ideological factors attracted many Salafi Pashtuns toward IS-K, local elements in the north joined the organization based on political motivations. They were skeptical about the intentions of the Afghan government in fighting the Taliban.[117] In addition, unlike in eastern Afghanistan, the recruitment process of local elements in northern Afghanistan was on a small scale.

IS-K since the Fall of Kabul

The collapse of the Afghan government and the rise of the Taliban to power brought challenges and opportunities for IS-K. The immediate effect of the state collapse for IS-K was the release of its prisoners. After capturing large cities—including Kunduz, Kandahar and Kabul—the Taliban opened gates of prisons and released the inmates.[118–120] Among them were thousands of alleged IS-K fighters.[121] IS-K sources indicate that the Taliban released more than 2000 IS-K fighters already before capturing Kabul.[122]

Among the released inmates was the one who carried out a suicide bombing attack at the Kabul airport on

August 26, 2021, that killed 170 Afghan civilians along with 13 US service members.[123] IS-K identified the bomber as Abdulrahman Logari, whom the group initially sent to India in 2017 to carry out a suicide mission. Logari was arrested in India and deported to Kabul, where he was handed over to the CIA prison on the Bagram airfield.[124] As the airport bombing sparked a media frenzy about IS-K, it reached the peak of its global exposure. With that came challenges. The Taliban regime soon launched a brutal campaign against the local elements of IS-K in eastern and southern Afghanistan.

The Taliban regime's stance on the IS-K presence has been confusing and contradictory. On the one hand, the Taliban categorically denied the existence of foreign militants within the framework of either IS-K or al-Qaeda in Afghanistan.[125] In addition, the Taliban portrayed IS-K as a small group that was irrelevant and insignificant as a threat. Soon after the Kabul airport bombing, the Taliban ordered its commanders to weed out IS-K members hiding among the Taliban ranks.[126] Consequently, the regime initiated brutal and violent warfare against IS-K militants.

By applying brutal and fear-mongering tactics, including beheadings, stabbing, drownings, and on-the-spot executions,[127] the Taliban have targeted and liquidated hundreds of local IS-K members. On various occasions, the group proclaimed victory and announced the uprooting of IS-K in the country.[128] In addition, the Taliban has denied the existence of any organized multinational structure of IS-K in the country.[129] The present study rejects this claim. Foreign elements have been proliferating within IS-K in various regions of the country since the rise of the Taliban to power. These elements are originating mainly from Central Asian republics.

In addition, the rise of the Taliban to power also pushed various local militia to side with the IS-K. According to sources consulted for this study, IS-K has been expanding its recruitment of local fighters in Faryab, Jawzjan, Sar-e-Pul, Mazar-e-Sharif, Kunduz, Takhar, and Badakhshan provinces. A group of IS-K is now even stationed in the western Herat Province bordering Iran.[130]

Respondents consulted for this study pointed out that ideological, ethnolinguistic, and political factors have facilitated the shift of the IS-K to the north of the country. The ideological factors are mainly influential in Badakhshan, Takhar, and Herat provinces, where Salafi and Deobandi jihadist ideologies are prevalent among local religious clerks. More specially, in the northwestern Badakhshan and northern Takhar provinces, in addition to potential ethnic and linguistic factors, extremist ideology is the main factor for attracting local elements to IS-K. These two provinces have a significant number of young people in Jihadi madrasas. For many decades, the challenging socioeconomic conditions in these resource-scarce provinces have forced thousands of families to send their male children to boarding madrasas in Pakistan that offer free accommodation and food.[131]

In retrospect, it appears that the Salafi madrasas established in Pakistan for Afghan refugees during the Afghan jihad had attracted tens of thousands of students from the northeastern provinces of Afghanistan. In addition, during that time, the Deobandi madrasas established by the Afghan jihadi groups attracted many students from Takhar and Badakhshan provinces. The madrasa culture promoted a jihadist ideology in the region. Compared to other non-Pashtun populations, Badakhshan and Takhar have a significant presence in extremist militant organizations such as the Taliban, al-Qaeda, and IS-K.

The western province of Herat is turning to a new sanctuary of IS-K. Here more than ethnic and linguistic reasons, ideological factors are reported to be the main drivers for local militants to join or accommodate IS-K. The province has become a hotspot for radicalism and jihadist ideology due to the proliferation of Salafi madrasas funded by Arabs in Herat during the Afghan jihad era. One of the attractions for the Arab Salafi dynamism in the province was the proximity of Herat to Iran. For example, during the Afghan Jihad in the 1980s–1990s, the Kulya Shari'a [school of Sharia] was a well-known Salafi madrasa that the Arab mujahideen founded in Peshawar, Pakistan. After the collapse of the Afghan communist regime in 1992, the madrasa moved to Herat.[132] In addition, due to its historical and spiritual significance, the Herat province has attracted many hard-line religious figures and clerks to promote their radical jihadist ideology.

Unlike in Badakhshan, Takhar, and Herat, in other northern provinces, including Kunduz, Faryab, and Balk provinces, ethnic-linguistic factors are facilitating the infiltration of IS-K.[133][134] As a Pashtun dominant group, the Taliban's intolerance and their regime's restricting and exclusionary policies and conduct have been pushing non-Pashtun groups toward alternatives. With the collapse of the Afghan government, these groups have already started collaborating with IS-K in the northern provinces.[135][136] Our sources revealed that IS-K recruits individuals from non-Pashtun residences in provinces and districts with high ethnolinguistic tensions among the population.

These factors provide IS-K with new opportunities in northern Afghanistan. Factors such as proximity with the Central Asian republics, intensifying ethnolinguistic resentments of the non-Pashtun population with the Taliban, and the existing radical/jihadist ideological infrastructure in the northern regions provide IS-K with more favorable conditions to expand the recruitment of local and foreign elements.

While the Taliban have only targeted the local elements of the organization, the core of IS-K has remained intact, even expanding. By taking advantage of the current political realities of Afghanistan under the Taliban and with the geographic proximity to Central and Western Asia, IS-K could morph into a significant regional and, over time, even global threat. In the northern regions, IS-K will find it easy to recruit local elements, based on their political and ethnolinguistic grievances with the Taliban regime. In addition, they have more access to the Central Asian republics for more recruits.

Conclusion

IS-K is not a local jihadi organization. On the contrary, it is a transnational group that is composed of fighters from Afghanistan, Pakistan, Arab countries, the Central Asian republics, and even includes some Indian nationals. The organizational structure of IS-K is based on a local-foreign duality, whereby the local elements (Afghan and Pakistani Pashtuns) serve as the public face of the group/outer layer. The foreign elements, which compose the organization's core, operate in the shadows of the outer layer. Such a structural duality has enabled IS-K to survive strategic blows and reemerge quickly.

However, the structural duality is not the only strength of IS-K enabling it to evolve into a regional and perhaps even global threat. The shared ideological tenets between the Taliban and IS-K on issues such as global jihadism, the necessity of a caliphate for Muslims, and the sanctity of suicide bombings, facilitate an ambiguous relationship between them. The ongoing conflict between them is predominantly nonideological. For strategic and rational reasons, including eliminating potential domestic rivals, the Taliban have waged a brutal low-profile warfare against the local elements of IS-K in different parts of the country. They have succeeded in dismantling and dispersing IS-K's local infrastructure in eastern Afghanistan. However, for ideological and grand-strategic reasons, the Taliban has refrained from fighting the core of IS-K. There is no evidence to suggest that the Taliban, at any point, have targeted the foreign elements of IS-K. The Taliban know that the foreign elements of IS-K will never succeed in challenging their rule in Afghanistan without the help of a strong local operational force.

Contemporary Sunni global Jihadi groups, including Salafi and Deobandi, are hardly diverse in their fundamental ideologies. Regardless of their theater of operation and agendas—domestic, regional, or global—the ideological contours of all these groups are similarly defined and articulated. They share the original sources and ideologues of jihadism. They have based their group ideologies and conduct on the same radical and literal interpretation and comprehension of the religious scripts and tradition. Placing these groups in separate ideological corners would be a mistake.

It would also be an analytical mistake to consider the Deobandi orthodoxy as static and untransformed. Such an assumption ignores the ideological transformation of this school in the last half-century. Many branches of the Deobandi school have shifted from orthodoxy to jihadism since the Afghan Jihad in the 1980s. This shared ideological direction was one of the reasons why the Taliban, a traditional Deobandi orthodoxy, quickly adopted and internalized the Salafi jihadist literature and ideology on the issue of suicide bombings.

For the Taliban, the anti-Shia stance of IS-K is a strategically insignificant issue for two mutually reinforcing reasons. First, though the Taliban does not hold a Takfiri position against the Shi'a population, the IS-K violence against the religious minority does not endanger the regime's grip on power. A potential rise of dissent of the Shi'a population cannot challenge the despotic rule of the Taliban. Secondly, since coming to power in Kabul, the Taliban has enforced many religious and social restrictions on the Shi'a, including but not limited to the revoking of Shi'a/Jafari jurisprudence from official laws.[137] They also removed the Jafari jurisprudence curriculum from universities.[138]

The Taliban knows that being a subsidiary organization of ISIS, the IS-K objective is to infiltrate the surrounding regions, including Central, South, and Western Asia/Persia. It also realizes that Afghanistan can serve as a springboard for such an overarching objective. Sharing such a goal with IS-K, at least in principle, does not contradict the Taliban regime's internal legitimacy or strategic imperatives. On the contrary, there exists an ideological imperative for the Taliban to be at least an indirect part of a broader global ideological scheme.

About the Author

Atal Ahmadzai, Ph.D. is a scholar with thematic expertise that falls within the security (human)-development-environment intersection. With regional expertise in South, Central, and Western Asia, Dr. Ahmadzai writes on contemporary terrorism and insurgencies in those regions. Given his multilinguistic fluencies, he examines contemporary terrorism through a prism of writings produced by given terrorist organizations. Analyzing the Taliban's corpus, Dr. Ahmadzai systematically studied the organizational and individual motivations behind the group's suicide bombings. He currently serves as visiting assistant professor of international relations.

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