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December 2022 marks the completion of the Taliban's first full year as the *de facto* rulers of Afghanistan following the fall of Kabul to the group in August 2021. In many ways, the month has become emblematic of some of the broader policy issues that continue to face the Taliban regime. The anti-Taliban insurgency of the Islamic State Khorasan Province (ISKP) has continued, undermining the Taliban's domestic and already highly limited international legitimacy. Since taking power, the Taliban's relationship with its largest benefactor – Pakistan – has seemingly deteriorated, especially due to the Taliban's continued support for the Tehrik-i-Taliban Pakistan (TTP), which effectively enables the TTP's cross-border attacks. Lastly, the regime's egregious human rights record has maintained its isolation on the global stage, in the process further limiting the prospects of *de jure* international legitimacy and cutting off the country from international aid.

ISKP has maintained its challenge to the regime throughout 2022 via attacks on Taliban infrastructure and religious minorities, thus exposing the Taliban's inability to deliver on its promise of ensuring improved public security. ISKP, which seeks to establish a transnational Islamic caliphate in Afghanistan (and beyond) that is even more extreme than that of the Taliban (Schulz, 2022), continues to view the Taliban as apostates and insufficiently hardline on a variety of social questions, including the rights of women (Doxsee et al., 2021). ISKP's self-assertion as the hardline alternative for 'true' Jihadis has been a long-term propaganda strategy for the group, allowing it to poach members from other terrorist organizations who are discontent with what many have seen as the acquiescence of the Taliban to some international demands as part of the Doha Agreement. In line with the group's hardline ideology, ISKP has specifically targeted religious groups it sees as infidels and/or apostates, including Afghanistan's already dwindling Hazara and Sikh communities (Human Rights Watch, 2022; Valle & Firdous, 2022). Although the Taliban itself is infamous for its sectarian and religiously motivated violence, such attacks still hurt the Taliban on both a domestic and international level by undermining that the Taliban are supposedly the sole actor capable of stabilizing Afghanistan. One year on, the group is yet to deliver on its promise of comprehensive public security.

ISKP has also expanded its scope of attacks to the targeting of foreign representatives in Afghanistan. In September 2022, the group staged an attack on the Russian Embassy in September that killed at least eight people, including two Russian staff members (Webber, 2022). Two more attacks in December continued this trend. This week, ISKP claimed responsibility for an attack on a Kabul-based hotel that is well-known for being favored by Chinese businessmen (Al Jazeera, 2022), who the Taliban have sought to court in order to ensure direly needed investment in the country. Although Taliban forces eliminated three assailants and no foreign national was killed by ISKP, the attack exemplifies the group's ability to reach high-profile assets within the heart of the capital. A week earlier, ISKP had attacked the Pakistani Embassy in Kabul but failed to kill the Embassy's head (Reuters, 2022).

Attacks against Pakistani targets in Afghanistan and the potential future death of senior Pakistani officials will invariably further shake Kabul's already rocky ties with Islamabad. The Pakistani military establishment has been a long-standing supporter of the Taliban, initially facilitating their emergence during the Afghan civil war and enabling the installation of the

first Taliban government in 1996. Pakistan also provided a safe haven to Taliban operatives following the US-led invasion of Afghanistan in 2001, resulting in what some have called the ‘Talibanization’ of the Pashtun tribal areas on the Pakistani side of the Durand Line and parts of northern Balochistan (Bacon & Byman, 2021). Pakistan’s support for the Taliban and the Taliban’s basing in Pakistan post-2001 also led to the emergence of the TTP, which is ideologically and operationally tied to the Taliban and seeks to emulate the Taliban’s success in Afghanistan in its fight against the Pakistani State and Pakistan’s alleged collaboration with the United States.

Since the Taliban has returned to power, Pakistani elites have had to recognize that the Taliban may be less willing to contain the TTP than policymakers in Islamabad may have hoped. Instead of restricting the activities of the TTP, which has been based in Pashtun-dominated areas on the Afghan side of the border since 2014 (Mir, 2021), TTP attacks in Pakistan have improved substantially since the Taliban retook power. Pakistani demands for the Taliban to quell the TTP’s activities have not been heard keenly in Kabul, with key Taliban factions enjoying close historical ties to the TTP. Additionally, the factionalism of the Taliban will practically limit the ability of the Kabul-based regime to exercise practical influence over the TTP’s activity. Crucially, the TTP enjoys continued support by the hardline Haqqani Network in the Taliban.

Pakistan’s ongoing and intensifying concerns regarding the Taliban are not solely linked to the Taliban’s relationship with the TTP, however. The Taliban (like other *de jure* and *de facto* Afghan regimes in the past) has refused to recognize the Durand Line as the international border, decrying it as a colonial relic that has traditionally served to divide the Pashtun homelands in the Hindu Kush. Since taking power, Taliban forces have repeatedly disrupted fencing operations conducted by the Pakistani Army on the Pakistani side of the Durand Line, leading to occasional skirmishes. This past week, the level of escalation went up a notch as Afghan forces opened fire on civilian areas in the Pakistani town of Chaman, located in the northern part of Balochistan. Heavy fire reportedly included the usage of mortars and artillery, with a statement by the Pakistani military claiming that the firing was “*unprovoked and indiscriminate*” (Gul, 2022a). The attack led to strikes by Pakistani units, killing a Taliban border guard and injuring multiple Afghan civilians. On the Pakistani side, at least seven civilians were killed while several others were hospitalized with severe injuries. While border skirmishes have become a common occurrence after August 2021, the use of artillery presents a new degree of escalation. As is the case with the Taliban’s willingness to rein in the TTP, senior members of the Pakistani military establishment have clearly underestimated the Taliban’s willingness to antagonize Islamabad and construct its own foreign policy, including in ways that do not align with Pakistani security objectives.

It remains to be seen how Pakistan’s Afghanistan policy is shaped (or reshaped) by the new head of the Pakistani Army, Asim Munir. Munir, who faces diverse social, economic, and security challenges in Pakistan, will seek to shore up the Army’s domestic legitimacy at a time when the Army’s role in Pakistani politics has become increasingly contentious, primarily due to the Army’s support of Shehbaz Sharif over the now-ousted Imran Khan, who had openly supported the Taliban takeover of Afghanistan. Khan’s forced departure from office, alongside the escalation of TTP activities in Pakistan, has led to a notable decrease in rhetorical support for the Taliban in Islamabad. In November 2022, Pakistani Foreign Minister Bilawal Bhutto Zardari reasserted that “*we appeal and insist on sustaining engagement [with Afghanistan], and*

we should not repeat mistakes of the past” (Gul, 2022), which aligned with the position originally taken by Khan, who had argued that Pakistan would recognize the Taliban as part of a “collective effort” of countries in the region (Hussain, 2022). Zardari, however, noted that *“The world is running out of patience [with the Taliban]”* and that the Taliban would need to *“practically show progress”* in their pledges to stop Afghanistan-based terror groups from striking targets in Pakistan and elsewhere (Gul, 2022). Crucially, Zardari made a formal Pakistani recognition of the Taliban contingent on global diplomatic support, suggesting that *“As far as their [the Taliban’s] official recognition is concerned, Pakistan would not want to take a solo flight and would rather pursue this process with international consensus”*. Zardari’s statements indicate Islamabad’s growing discontent with how relations with the Taliban have developed. The appointment of Munir adds another variable to this: Munir may be eager to shore up the Army’s domestic image by ensuring a harder (official) line against the Taliban.

Of course, the Taliban-Pakistan relationship is not entirely one-sided. While Pakistan relies on the Taliban for strategic depth and a containment of the TTP, the Taliban’s hopes for some degree of formal diplomatic recognition are entirely hedged to Pakistan’s wagon. As a landlocked country, Afghanistan also relies on Pakistani ports as a means of accessing global import and export markets. The Afghan economy, almost entirely dependent on aid over the past two decades, ultimately remains extremely reliant on trading with and via Pakistan, for instance as an export market for Afghan coal (Iqbal, 2022). As such, measures such as the closing of the border crossing at Chaman following clashes in November 2022 can be key policy tools for Pakistan to exert pressure on Afghanistan (Shahid, 2022). Ultimately, the Taliban needs Pakistan as much as Pakistan needs the Taliban, with prospects of international recognition and trade being tied to Pakistani policies.

This is particularly pertinent as the international isolation the regime has faced has seen no significant prospects of ceasing amid the Taliban’s domestic policies. Some international aid to the country has returned, especially via off-budget aid (World Bank, 2022). In violation of the pledges the group made in the Doha Agreement, the regime has banned girls from accessing secondary education, recently also banning enrolled female university students from studying specific subjects (Maroof, 2022). The Taliban have also begun to reinstate public floggings and executions (Dawson, 2022). Following international criticism toward the Taliban’s practices, Taliban spokesman Mujahid simply stated that *“Unfortunately, several countries and institutions still do not have a proper knowledge and understanding of Afghanistan”* (Faiez, 2022). In practice, however, any on-budget aid and humanitarian support will likely remain contingent on the Taliban’s domestic policies, especially toward women and minorities. The policies, primarily geared towards appeasing hardline factions in the Taliban, consequently, maintain the Taliban’s isolation for the time being, an isolation that particularly hurts the Afghan public.

The structural challenges the Taliban has faced throughout 2022 ultimately epitomize the sustained structural issues the regime continues to encounter. The Taliban has proven largely incapable of delivering on its public security promises, with attacks by ISKP against both civilian, Taliban, and diplomatic targets remaining a recurring phenomenon. Economic policies remain in their infancy, also due to the extent of international isolation. The Taliban’s deteriorating ties with Pakistan, rooted in the regime’s support for the TTP and its willingness to contest the Durand Line, have undermined the relations with its primary benefactor, with Munir’s appointment introducing additional uncertainty to the equation.

Lastly, the horrendous human rights record maintains the regime's international isolation, in turn exposing it to more pressure from ISKP as its domestic legitimacy threatens to dwindle amid poor governance performance. Following the first year of its reign, the Taliban has not shown the organizational and administrative capacity to functionally govern a country, even under the auspices of its ideology.

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