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Rebel Governance: an analysis of the Taliban's Governance from 2001-2021

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ABSTRACT

This paper assesses the Taliban's role in delivering four key services – taxation, security, justice, and education – from 2001 to 2021. Our analysis highlights that the provision of these services by the Taliban is a multifaceted process, influenced by various stakeholders including local communities and the government. The Taliban's service delivery approach is marked by competition with the government, as they seek to undermine and replace government institutions while garnering support and legitimacy among civilians. This competitive strategy is rooted in religious principles, emphasizing moral legitimacy. Our findings also reveal a shift overtime from moral legitimacy towards pragmatic legitimacy.

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KEYWORDS Rebel governance; legitimacy; Taliban; Afghanistan; provision of services

Background

In 2003, then the Secretary of Defence Donald Rumsfeld suggested that the war in Afghanistan was in a 'clean-up' phase.[1] However, 18 years later – following a period characterised by violence and bloodshed – the Taliban took control of the country. The Taliban insurgency has been fundamentally rooted in broad issues, such as a weak state unable to establish control over the country, the state's failure to provide services particularly in the rural areas, and the government's failure to improve the life of people.[2] A factor cutting across all these major issues has been the rampant corruption undermining governance at national and local levels.[3] Hence, it is not surprising that under such socio-political and security conditions, a violent non-state actor (VNSA[4]), such as the Taliban, can flourish. A Case study of the Taliban provides an ideal opportunity to investigate how a VNSA consolidate its

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power vis-à-vis the state. By placing the provision of services at the heart of the discussion, this paper aims to unpack the intricate relationship between three sets of actors, the Taliban, the state, and the civilian population and the mechanisms through which the Taliban sought to establish legitimacy. However, since the paper is specifically cantered around rebel governance, our analysis primarily hones in on the Taliban.

In the period 2001–2021, Taliban's insurgency was not limited to military activities. The Taliban formed shadow governments in different provinces and engaged in provision of several services. For example, the Taliban provided adjudication services, characterised by quick and expedited 'justice' even though this form of justice was arbitrary, in violation of human rights principles, and against the Afghan Constitution.[5] Provision of services such as healthcare, education, and dispute resolution by VNSAs (e.g. rebel groups[6]) in areas under their control is not a novelty by the Taliban.[7] Extensively-researched examples include Hezbollah and Hamas providing schools and hospitals, and LTTE in Sri Lanka and armed groups in Colombia setting up parallel courts and police services while collecting taxes.[8] Such efforts are aimed at legitimising the use of violence and garnering support for their case. Legitimacy for VNSAs subsequently is contingent on the provision of order and security – real or perceived.[9] Governance by rebel groups during civil wars illustrates the ways in which VNSAs govern as a challenge to the state.[10] Cunningham and Loyle[11] observe that it is important to know how, when, and why rebel groups engage in governance functions and how they interact with states and other actors. Contextualised in this line of literature – i.e. studies of VNSA as well as rebel governance, our objective is to investigate how and why the Taliban engaged in governance activities between 2001–2021.

To this aim, we build an interactive model of rebel governance, that places provision of services at the centre of interaction between actors (i.e. rebels, the government, and the population), and legitimacy concerns. We propose that the provision of services by the Taliban has been primarily through a 'competitive' mechanism that is aimed at eroding the formal state institution while this is often combined by seeking legitimacy amongst the population. The findings also illustrate that interactions between actors were highly dynamic across governance domains; for example, local demands and the government's lack of ability to provide transparent and accessible justice, led to provision of justice by the Taliban, through a substitution mechanism. Furthermore, over time, a shift in approach and narrative from moral legitimacy (based on religious tenets and sharia underpinnings) to concerns over pragmatic legitimacy can be observed.

To investigate provision of services and the rationale for their governance, we conduct qualitative analysis of Taliban's official publications, such as issues 1–6 of *Azan* Magazine, 90 videos produced by the Taliban, and

Taliban's *Layeha* (Code of Conduct). This data is supplemented by an extensive review and scrutiny of academic literature and policy papers to shed light on how rebel governance unfolds on the ground particularly vis-à-vis the government and the local populations.

We first discuss the conceptual and theoretical framework underpinning the foundation of our inquiry. This section is followed by describing our research methods and then the findings.

Conceptual and theoretical framework

Despite the substantial volume of literature concerning rebel governance, a lack of consensus persists regarding its defining characteristics and the interplay between its elements. A commonality between any of the given definitions are actors involved (rebels, civilian population, and the government), various services provided, and the intricate matter of legitimacy.

Actors

Fundamental to the definition of rebel governance is the relationship between rebels and their interactions with both the state and the civilian population. For example, Kasfir[12] conceptualises rebel governance as the process of mobilising non-combatants, i.e. citizens, for collective endeavours that concern social, political, and economic aspects of civilians' lives during times of conflict.[13] A set of specific conditions need to be present for a rebel government to establish itself: (1) presence of a resident population,[14] (2) territorial control, and (3) use or threat of violence towards the incumbent government as well as the civilian population.[15]

Rebel actors operate within a specific geographical area. Historically, the assertion of territorial control has served as a defining hallmark of rebel governance. Scholars like Kasfir[16] distinguish rebels from terrorists, as terrorists engage in destructive actions that cause death, yet lack the intent to govern territory.

However, instances such as Al Qaeda, the Islamic State,[17] and notably the Taliban,[18] which seek territorial dominance to institute a Caliphate or an Islamic Emirate, underscore the limitations of Kasfir's binary framework. Nevertheless, control over territory can profoundly reshape a group's nature. Kalyvas[19] contends that the extent to which rebel or government forces command territory, influences their inclination to target citizens or engage in further escalation against civilians. In practice, insurgent groups have used violence as a tool for social control. The degree of control can differ from contested control to complete dominance.[20] Research focusing on specific cases reveals that rebels do not necessarily need to physically hold territory to exert governance; they can wield authority remotely through pre-existing

power and organisational structures.[21] This emerging trend has been observed within jihadi groups by scholars like Lia, who note that actors within these groups can govern neighbourhoods and refugee camps without any substantial territorial control.[22] For example, the city of Kunduz in Afghanistan was under government control during the period of 2015–2016, yet the Taliban managed to collect taxes.[23] As highlighted by Jackson,[24] coercion and sporadic violence can be sufficient to ensure compliance by the local population.

Another pivotal actor in this equation is the government. For rebel governance to materialise, state institutions must exhibit weakness.[25] Rebels aim at forming 'informal institutions' or 'quasi-state institutions', which compete with established state structures.[26] While scholars such as Mampilly[27] stress the importance of maintaining a clear distinction between the state and non-state actors, they caution against conflating rebel governance with the formation of state order. They argue that 'rebel governance is not state formation but rather the formation of a political order outside and against the state'.[28] In contrast to such dichotomisation of state and rebels, Mulaj[29] proposes that VNSAs not only coexist with the state, but they can also be co-opted by the state. The author maintains that VNSAs can form part of the state's efforts to 'exercise power at a distance' – a strategy that reflects state weakness.

Helmke and Levitsky's[30] propose a nuanced framework that delves into formal-informal institution interaction. Within this comprehensive model, they outline four distinct mechanisms are: (1) complementary, where informal institutions play a supportive role by reinforcing formal institutions to achieve shared goals and enhance efficiency,[31] (2) mutually accommodating, such that informal institutions divert from formal institutions without necessarily undermining them[32]; (3) competing, in this context, informal institutions not only diverge from the formal structures, but actively work against disregard, or violate them,[33] and (4) substituting, when formal institutions are either absent or ineffective, informal institutions step in to address the gaps.[34] These informal entities, take on responsibilities that formal institutions should ideally manage but have failed to accomplish. For example, non-state actors might deliver essential public services such as healthcare, education, justice, and security, in lieu of an absent or underperforming state.[35] This multifaceted framework provides a comprehensive lens through which to analyse the intricate interplay between formal and informal institutions and the diverse ways they interact in the context of service provision.

Service provision

The provision of services represents a significant point of interaction between rebels and civilians within rebel governance. Rebel groups provide civilians

with a range of public goods such as some measure of order and justice, education, and healthcare.[36] Arjona[37] defines one such set of functionality as *aliocracy* in which rebel groups intervene minimally, and the populations' affairs are predominantly controlled by other parties such as state authorities, religious and community leaders.[38] Under aliocracy, rebel governance activities are limited to two fundamental realms of rule, security and taxation.[39] The second typology is *rebelocracy*, when the rebels act as a parallel administration or shadow government with extensive involvement.[40] Consequently, the services provided by the rebels can become as complex as those provided by an official government.[41] It is essential to recognise that despite this dual typology, rebel governance spans a spectrum from comprehensive to limited, resulting in diverse governance strategies across different groups.

However, not all rebel groups provide services for civilians.[42] Among those who do, the aim is to seek legitimacy and acknowledgement within the local population. Cunningham and Loyle[43] argue that offering services such as a judiciary can serve as crucial tool for mobilisation. This provision of goods can, in fact, reshape distribution of power and influence policy priorities.[44] Additionally, the act of providing services establishes a channel for regularised non-violent interaction with civilians, a pivotal factor in winning hearts and minds'.[45] At the core of service provision lies the issue of legitimacy.

Legitimacy

Traditionally, legitimacy has been predominantly explored through a Western lens, where the state holds a monopoly of political power.[46] However, this state-centric model of legitimacy is not necessarily applicable in wartime situations where political power is up for grabs. Schlichte and Schneckener,[47] among the few scholars who have delved into the link between rebels and legitimacy, argue that just like other political actors, the rebels 'need to explain and justify their agendas and actions', i.e. their rebel governance. Provision of services and public goods, as a means of legitimisation, entails actions directed at establishing legitimacy. [48] This has the potential to enhance legitimacy of rebel groups on both national and international levels.[49]

The rebels require both material and moral support from communities inside and outside the conflict region.[50] Legitimacy, in this context, drives from the interactive relationship between a social or political actor and their presumed constituency.[51] Without some degree of legitimacy, an armed group is bound to fail in its efforts to maintain power. Particularly, if rebels seek compliance without direct coercion, they must justify their existence and policies towards civilians living under their control through various

legitimising factors.[52] Legitimacy can also lower civilian resistance and is crucial when a rebel government aspires to transition into a stable government.

While there is no single and or universal legitimising principle for rebel groups, the literature points to a spectrum of potential sources of legitimacy as discussed below. Förster[53] distinguished between two types of legitimacies, moral and pragmatic legitimacy, which may empirically overlap, as concurred by Terpstra.[54] Moral legitimacy is rooted in cultural norms and moral codes shared by both the civilians and the rebels. Rebels often use moral legitimacy to frame their messages in a narrative aligned with the value of the people. In comparison, pragmatic legitimacy arises from the rebels actively providing goods and services for the civilians, thereby establishing the relationship between the two groups. Dagher[55] refers to moral legitimacy as shared beliefs and pragmatic legitimacy as performance legitimacy. While the provision of services may aim to gain legitimacy, rebels can provide services for entirely practical reasons, such as delivering education to instil their values in children or delivering healthcare to aid wounded fighters.[56] The provision of services can increase legitimacy if rebels successfully target these services to address the needs of the local population.[57] Hence, in addition to being fundamentally relational, legitimacy is dynamic as it evolves with claims, increasing acceptance and actions aligning with emergent order. Nevertheless, the reversal is also possible, with legitimacy being a continuous state of contestation.[58] This contestation arises from the interactive dynamics between actors such as the state and civilians. As observed by Malthaner and Malesevic,[59] 'all forms of rule entail a fine balance between coercion and legitimacy', and civil war contexts impose the necessity on the state as well as non-state actors to strike a balance between the two. Van Baalen and Terpstra[60] contend that civilian pressure for governance plays a significant role in incentivising collaboration as it increases the costs of neglecting governance.

The common narrative across the rebel governance literature is that the government and rebels are engaged in a zero-sum conflict over governance.[61] Loyle et al.[62] however asserts that the assumption of a single governing authority within a space is myopic given the variety of possible governance-providing actors. Until now, studies of rebel governance have exclusively focused on examining internal dynamics of rebel governance (i.e. rebel-civilian relationships), paying little attention towards how their institutions/services interact with that of the wider society.[63] Some other related fields have exclusively analysed the interactions between governors in conflict situations.[64] Not many studies analyse the relationship between all three actors, civilians-rebels-government, within the dynamism of provision of services. To explore the interaction between a variety of actors, active within the same space, this paper sets out to construct a service delivery model that

effectively encompasses the interactions among these actors and the process of legitimation. By constructing this model from the perspective of a rebel group, we aim to contribute to the rebel governance literature which previously has studied service provision and their legitimisation strategies in isolation overlooking the dynamism of actors. Our study shows a strong interactive model around the dynamics of rebel governance and how the literature needs to expand its analysis of rebels to achieve a more comprehensive understanding of conflict situation.

Research methods

We employ a qualitative approach to analyse Taliban's media products, such as magazines, videos, and *Layeha (*code of conduct) (see Table 1. for data sources). The videos and magazines analysed within this paper were accessed and retrieved from Jihadology.net, while the *Layeha* were obtained from open online sources. These materials are supplemented with an extensive review of the literature, relevant policy papers and Afghan population surveys (such as the Asia Foundation Survey).

Scope of the research

Most Taliban leaders have a background in jihad of the period 1979–1994, who were part of the Mujahidin resistance who fought against the Soviet troops and the communist regime in the country. The Taliban movement itself was established in 1994 by Mullah Omar, a veteran of the Mujahideen, amid the backdrop of civil wars that ensued the fall of the communist regime to the Mujahidin in 1992. The Taliban governed Afghanistan from 1996 to 2001, establishing the Islamic Emirate of Afghanistan. This brief and simplified overview provides a glimpse into the Taliban's historical background. A substantial body of literature exists that extensively examined the origin, growth, structure of the Taliban movement, as well as the Islamic Emirate in the mid 1990s.[65] However it is beyond the scope of our research to

Table 1. Data description.

Azan Magazines Issues 1–6	The magazine is published between March 2013-August 2014. These are in English.
Videos by Al Emarah	These are 90 videos in total ranging in length from 3 minutes to 1.5 hours. These videos are primarily in Pashtu language while few are also in Dari. The videos were released between 2011 and 2018.
Layeha (rulebook)	These are Taliban's code of conduct manual and regulations for Taliban fighters. The following Layeha were published in Pashto and Arabic: • 2006 Layeha • 2009 Layeha • 2010 Layeha

conduct an exhaustive investigation into these topics. Our analysis is confined to the period between 2001 & 2021. During this period, the Taliban is regarded an insurgent group, that was also involved in some form of rebel governance. As observed by Kasfir, a rebel governance ceases to exist once it becomes part of the state or enters a peace agreement.[66] By the same line of reasoning, the Taliban relinquished its status as a rebel group once it took control of the country in August 2021.

Limitations

We do not aim to verify the accuracy of Taliban's sources; rather, our primary focus is to analyse how the Taliban portrays itself and addresses governance-related issues. As we discuss in various sections of this research, there can be a stark difference between Taliban's official rhetoric (in *Layeha*, magazines, and/or videos) and Taliban's actual behaviour. Furthermore, our analysis has been deliberately restricted to the examination of primary sources to the Taliban's media products. Although this approach is heavily reliant on material produced by the Taliban, it aligns with the paper's scope, as we place the Taliban at the core of our analysis regarding rebel governance. Where the analysis calls for, we resort to population surveys and statistics available from other sources to illustrate points made about the government or the general public.

Conceptual definitions

Table 2. offers a comprehensive overview of how rebel governance was operationalised, along with a breakdown of the various services for which the data was systematically coded. These categories have been crafted through a thorough review and assessment of the relevant literature.

Table 2. Operationalisation of concepts.

Services	Provision of services such as: • Taxation • Education • Security • Justice
Mechanisms (In relation to the government)	• Complementary • Competing • Substituting
Legitimacy	• Moral Legitimacy (source religion) • Pragmatic Legitimacy (source, services)

Data analysis

We employ both inductive and deductive approaches to our data analysis. Through a deductive or a priori, approach we applied predefined concepts and codes to the data (See Table 2. for information on concepts). This proved particularly useful for categories like services, allowing us to maintain focus on selected key concepts. In the inductive approach, we further refined our concepts (e.g. types of legitimacy) and their analytical parameters.

The data was manually coded by two coders using computer-assisted qualitative data analysis software, NVivo. To assess the inter-rater reliability, both coders independently coded issues 1–3 of *Azan*. Based on these separate codes, we calculated Cohen's Kappa coefficients for each magazine. The results indicated moderate levels of agreement on most coding categories in the first 1–3 magazines (Kappa value of 0.22 indicating 65.3% agreement to Kappa value of 0.53 and a level of 76.7% agreement). Any differences at this initial coding stage were resolved through coder discussions to establish code parameters and reach group consensus. Following this step, the codes were refined and applied to the next three issues of *Azan*. Here, too, both coders need to concur on each other's coding. A final diagnostic test was conducted by a single coder who carried out a 'constant comparison' process[67] by reviewing all entries for each category and subcategories of codes to ensure consistency.[68] The same approach was applied to the analysis of the videos. Initially two coders coded 90 videos for thematic content. The Kappa values for the small sample of videos (20 videos) indicated 70% and 95% agreement between the two coders. Subsequently, disagreements were resolved, and the next 15 videos were selected for inter-coder reliability analysis resulting in a 97.5% agreement rate. A final diagnostic test was conducted by a single coder. The research team consisted of members fluent in Pashto and Persian, who analysed and coded these videos.

Findings and analysis

Service provision and legitimacy

While providing a broad spectrum of services, the implementing regulations, and the taxation of goods and services stand as the defining characteristics of rebel governance, of equal importance for the rebels is civilian participation and the utilisation of these services. Furthermore, service provision in rebel governance often unfolds in response to another crucial actor – the incumbent government – through mechanisms that aim to undermine, supplement, or compete with the government. In this section, we scrutinise the delivery of four services by the Taliban (a) taxation, (b) security, (c) justice, and (d) education. In this analysis, our objective is to delve into the mechanisms

that underpin the delivery of these services and the forms of legitimacy they seek to establish within the civilian population. Table 3 provides a brief summary of the findings. The following Figure 1 aims to visually represent broader aspects of this relationship.

Table 3. Summary of Findings.

	Interactive Dynamics		
Services	The Taliban vis-à-vis civilian population	The Taliban vis-à-vis the government	Legitimacy
Security	• Local demand for Taliban's services in some parts of the country • Coercion by causing civilian harm and casualties	• Competitive • Little to no cooperation or compromising	Moral legitimacy
Taxation	• Coercion through imposed tax • Accommodation and pragmatism in some aspects	Competitive, questioning the legitimacy of the government	Moral legitimacy & Pragmatic legitimacy
Justice	• Provision of expedited justice services • Increasing accessibility • Viewed less corrupt compared to the state's official justice system	Competitive & Substituting	Moral legitimacy mainly
Education	• Coercion through attacks on schools • Pushback by the local population • Accommodating public's demands	Competitive & Complementing on rare occasions	Moral Legitimacy & Pragmatic legitimacy

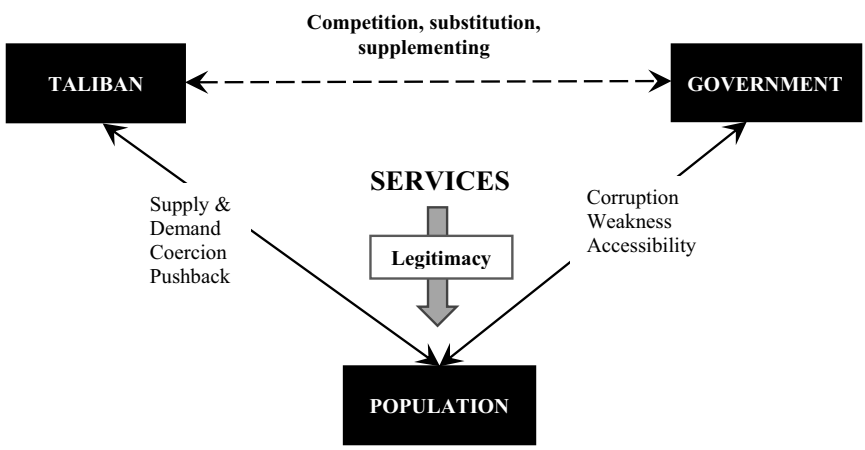

Figure 1. Rebel Governance Dynamics.

The Taliban strategically employs service provision to bolster its own legitimacy while undermining the government. In general, the provision of the four services investigated here takes place in a competition with the

formal state institutions and deeply intertwined with the concept of moral legitimacy. Taliban's competition narratives are anchored in sharia law and religious justifications, which form the bedrock of their moral legitimacy. For example, the provision of services such as security and justice are characterised by intense competition, heavily reliant on sharia law and religious readings to establish moral legitimacy.

However, the group also shows a certain level of flexibility and adaptability in response to local demands and expectations. Our findings reveal a shift in their approach and narrative from moral legitimacy to pragmatic legitimacy, where previous policies and approaches are adjusted, and services were provided to win the support of the civilians. This flexibility is evident in services such as taxation and up to a certain degree in education, where Taliban adopts a strategy complementing and substituting official state institutions. The delivery of services unfolds as a dynamic and interactive process, shaped by considerations of legitimation and, ultimately, the Taliban's self-preservation and capacity to deliver services. However, the Taliban maintains a seemingly steadfast stance rooted in moral legitimacy, especially when concerning services like security and justice in relation to the government.

Competition, substitution, and moral legitimacy

Moral legitimacy based on religious justifications is the primary foundation of the Taliban's competition with government institutions particularly regarding services such as security and justice. While the Taliban was locking horns with government forces and engaged in active warfare, it showed little to no flexibility in its security strategies, which often resulted in harm to the civilian population. For the Taliban, the notion of security expands beyond physical security and encompasses freedom of Muslim land from the foreign occupation by non-Muslims. For example, the Taliban asserts in *Azan* magazines:

> This Muslim Mujahid state should consider freeing the Muslim lands as its foremost obligation - from the Caucuses to Zinjibar, from Afghanistan and Kashmir to East Timur and Philippines and from East Turkistan to Andalus (in the Islamic Maghreb).[69]

Not surprisingly, the Taliban's concept of security is intricately linked to the group's religious ideologies, specifically jihad and implementation of sharia.[70] Throughout the years of insurgency, Taliban's primary objective has been conducting military operations to seize territory and establish sharia, a theme prominently reflected in the Taliban's publications. For instance, Taliban's videos consistently emphasise military prowess, and the readiness to embrace martyrdom.[71] In one video titled 'Islamic Emirate of Afghanistan-Latest Conquests in Badakhshan' the Taliban exhibit bodies of ANSF soldiers juxtaposed against the triumphant Taliban discussing their conquests in

battle.[72] This video also portrays several ANSF soldiers defecting to the Taliban, greeted with colourful neck garlands, while a background song declares, 'I will uproot democracy from the world'. This video along with others of similar content illustrates the Taliban's stance against the democratic political system in the country backed by the US and NATO allies.

While competition remained the dominant dynamic throughout the conflict, there were occasional reports of temporary mini détentes negotiated between some of the government forces and the Taliban. These tactical arrangements typically took place checkpoints, which were manned by the government personnel by day and were taken over by the Taliban at night.[73] However such interactions, however, were infrequent and only feasible when both parties exerted a measure of control and security. In a dynamic form of governance, exemplified in Kunduz, the government maintained control over city centre, while the Taliban asserted authority by enforcing gender segregation in university classrooms and censoring objectionable content from textbooks.[74] Furthermore, district governors, judges, and other officials residing in districts, did so at the Taliban's discretion.[75]

Moral legitimacy formed the foundational pillar of Taliban's security narrative and their actions. Initially, the Taliban justified their ongoing use of violence and coercion from their perceived divine mission to establish the Islamic Emirate. As the conflict endured, they bolstered this stance with occasional pragmatic legitimacy by addressing civilians' needs for physical security. For example, in certain rural areas, civilians leaned towards the heavy-handed insurgents, perceiving them as more effective in providing governance and maintaining security, while allowing businesses and day-to-day life to operate safely.[76] However, in other parts of the country particularly urban areas, competition with the government, took precedence over any concerns about their pragmatic legitimacy. The Taliban frequently engaged in armed conflicts with the government forces and resorted to suicide attacks in urban centres. Both, civilians in urban areas and government officials were deemed as legitimate targets for these attacks. For example, the following graph based on UNAMA data,[77] illustrates civilian casualties by the by anti-government elements:

The graph unmistakably illustrates that civilian casualties caused by the anti-government elements, with the Taliban being the most prominent and active group among them, are significantly higher when compared to other groups. In 2019, for example, according to a UNAMA report, it was determined that out of civilian casualties caused by anti-government elements, the Taliban accounted for 75.8%, Islamic State-Khorasan Province for 19.4% and the remainder were attributed to other groups.[78]

Taliban as a security threat served them multiple purposes: to secure territorial control, and to portray the government as inept in providing security, thereby positioning the Taliban as a serious challenge, and to

deter the population from living in areas under the control of the government. However, it is important to note that targeting civilians and causing civilian casualties did not contribute positively to the Taliban's efforts to establish legitimacy among the civilian population (See Figure 2). An accumulation of population surveys by The Asia Foundation revealed that population sympathy for armed opposition groups had steadily declined between 2009–2019 from 22% to 4%.[79] In 2019, when asked which group poses a threat to peoples' security, the Taliban continued to be the top response at 68.9%. The Taliban were seen as more of a threat in rural areas (75.9%) than urban (37.2%).[80] When questioned on the populations perception vis-à-vis the government security forces, the Afghan National Police (ANP) is most frequently cited at 58.4% as provider of security in local areas.[81] However, in 2019 the number of respondents who strongly agreed that the ANP helped improve security in Afghanistan was at its lowest recorded level (36.4%), approximately 25% lower than 2007 when the question was first surveyed.[82] In general, the moral justification of jihad, combined with the Taliban's goal of overthrowing the government, proved sufficient enough to overshadow concerns about garnering support or acceptability among the population. Moreover, the persistent Taliban attacks eroded the government's capacity to deliver effective local security and undermined its legitimacy as the primary and capable security provider.

The Taliban's judiciary is one of the earliest and most well-established services provided to civilians, primarily designed for oversight dispute resolution. Over the course of two decades of insurgency, the system underwent notable evolutionary changes and expanded in both functions and roles. At

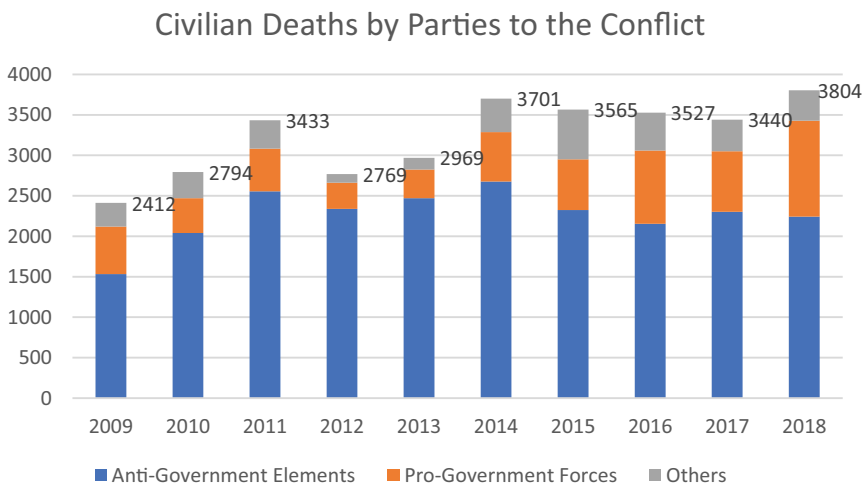

Figure 2. Civilian Deaths by Parties to the Conflict.

the outset of the insurgency, the Taliban primarily focused on monitoring fighter obedience.[83] However, they gradually introduced a parallel court system mirroring the state's judicial structure. This included primary courts at the district level, appeals courts at the provincial level, and a supreme court at the national level.[84] In 2008–2009, the Taliban introduced mobile courts to reach people living in rural areas.[85] By 2011, efforts expanded to establish responsive complaints systems, acknowledging civilian governance demands and gathering information on civilian harm caused by local Taliban military operations.[86] However, it is important to note that while these justice mechanisms were accessible, they did not necessarily adhere to principles of fairness or align with a penal code that observed international standards of human rights. In fact, with practices such as stoning and dismemberment commonly carried out, they often diverged significantly from state and formal laws.[87]

Widespread corruption and inaccessibility of government institutions, particularly in rural areas, compelled local populations to turn to Taliban courts for resolution. The 2016 National Corruption Survey by the Integrity Watch Afghanistan enquired about corruption in specific institutions that might be responsible for the growth of the insurgency. 26% of respondents pointed to the provincial and district police, 24% to the central government, and 18% pointed to corruption in the courts as responsible for driving people towards the Taliban.[88] When surveying the general perceptions about corruption in government courts in particular, results highlighted that 46% considered courts corrupt to a great extent, 24% corrupt to an extent, 14% corrupt to a very limited extent, and only 5% not corrupt at all.[89]

The Taliban's shadow courts prior to taking over control of the country were perceived as fair, and less corrupt, and outcomes were more predictable.[90] The Asia Foundation Survey reveals similar findings, suggesting that in both urban and rural areas, the shortage of qualified judges, perceived corruption within formal justice institutions, limited court accessibility, and enduring reliance on informal dispute resolution, along with frequent security challenges, all played a role in shaping Afghans' inclination toward informal justice systems.[91]

Furthermore, the introduction of mobile courts, allowed people to get a court date more swiftly and without the need for extensive travel.[92] In general, people were at least marginally satisfied with the overall system, in contrast to their dissatisfaction with the government.[93] However, alongside these appealing aspects, the Taliban also resorted to intimidation and force to dissuade civilians from using government-provided justice services. Civil service employees were deemed legitimate targets in this effort.[94] Banning civilians from using government courts aimed to redirect them towards Taliban-administered courts.[95] Such mechanisms of competition and substitution, while bolstering the Taliban's position, eroded the Afghan

government's credibility by depicting official justice system as malfunctioning and lacking legitimacy. The Taliban were keen to illustrate that their courts based their judgements on the Quran, cultural values, and sharia law, thereby emphasising their moral legitimacy.[96] In fact, provision of justice based on Islamic sharia law is a recurring discussion in both *Azan* magazines and the *Layeha*.[97] The Taliban contends that the establishment of a just jurisdiction can only be achieved through the construction of sharia legitimacy:

> We must firmly hold onto the greatest principle of our religion – that the right to Rule belongs to the Shariah . . . and that there is no meeting point between democracy and Islam. Islam is the religion of Allah, the straight road and the brilliant light that brings justice, peace, and honour in both this life and the next.[98]

The Taliban has consistently demonstrated a commitment to its sharia-based approach to justice, both in its actions and its narrative. This dedication is primarily reflected in its publications, especially textual materials, which contain numerous passages emphasising the significance of sharia. Despite facing frequent criticism for its stringent stance and human rights violations, the Taliban's steadfastness in adhering to its interpretation of sharia has remained unwavering, particularly in relations to the judicial system. However, when the Taliban assumed control of the government and creased to function as a rebel group, it became increasingly apparent that their interpretation of sharia laced uniformity. For instance, the understanding of morality varied among different Taliban leaders, and moral codes and laws have been implemented inconsistently across the country.

Competition, complementation, and pragmatic legitimacy

In contrast to their strict approach to security and justice, the Taliban displayed greater flexibility when it comes to taxation and education services. While both these services are delivered through a competitive mechanism vis-à-vis the incumbent government and were highly influenced by moral legitimacy, and a discernible shift towards pragmatism can be observed when it comes to the discussion of education and taxation services.

The Taliban derived income from a variety of sources, including tax collection, real estate, narcotics trade, donations from regional individual donors, financial support from foreign states, illicit economies, and so forth.[99] In addition to these diverse sources of funding, the group also imposed taxes on the local population and state institutions. The rationale behind Taliban's taxation policies is twofold: firstly, these revenues provided essential financial support for the Taliban's insurgency activities, and second, they enabled the Taliban to present itself as the legitimate governing authority.

The Taliban framed its taxation policies within the context of religious narratives and traditional practices. These policies typically combined traditional taxes imposed on land and income with Islamic taxation principles.[100] The two dominant taxation policies employed were *ushr*[101] (a tax amounting to 10%) and *zakat* outlined in the 2009 & 2010 *Layeha* (Code of Conduct). *Zakat*, in Islamic tradition, signifies, the religious obligation of every Muslim to donate 2.5% of their income towards assisting the less fortunate.[102] The 2009 *Layeha*, initially placed restrictions on forced collection of taxes from the local population, stipulating that the Mujahidin of the Islamic Emirate should refrain from coercively collecting *ushr* and *zakat* from the people. However, this stance evolved in the 2010 *Layeha*, which clarified that 'if they [the Taliban] gain money by collecting *ushr* and *zakat*, they shall spend it on their lawful needs'.[103] In practice, *ushr* was applied to various activities, ranging from taxation on production to income generated by businesses including private clinics and shops. *Ushr* was collected even in cities and districts not technically considered under the Taliban's control.[104] Furthermore, the Taliban imposed taxes on construction work, electricity and private cell phone companies, NGOs, and aid workers.[105] Businesses were permitted to operate in areas under Taliban control only after complying with these taxation requirements. Undoubtedly, this generated significant revenues for the Taliban.

In 2005, the Taliban initiated systematic tax structures, expanding their practices to encompass new territories under their control, cities where they had varying degrees of influence, and areas primarily assumed under government control.[106] The expansion of Taliban's tax systems resulted in numerous instances of multiple taxation systems operating within the same territory, with the Taliban and the government collecting taxes from the local population.[107] Employing a competitive strategy, the Taliban's taxation policies were designed to undermine those of the government. For example, electricity companies were compelled to pay substantial taxes before being permitted to resume the collection of their customer bills.[108] Additionally, the Taliban issued payment receipts that closely resembled those provided by the state electricity company.[109] To further weaken the government's position, two months after the government announced an electricity tax, the Taliban introduced an identical percentage tax on telecommunication companies.[110]

Taxation extends beyond merely serving as a funding source, it represents one of the most conspicuous facets of rebel governance.[111] Given the Taliban's portrayal of itself as a state-in-waiting, taxation was framed as one of their inherent rights, equating arguments of legitimacy with the act of taxation.[112] Taxation served as a means of exerting social control, with practices being framed in Islamic terms that asserted a moral duty and legitimacy. The Taliban claimed that their tax system was grounded in

Islamic tradition and sharia law, drawing on moral legitimacy to justify the tax and garner compliance from the civilians. As an example, the collection of money from civilians was justified as: Truly those who believe, and do deeds of righteousness, and perform *As-Salah* (Iqamat-as-Salah), and give *Zakah* [zakat], they will have their reward with their Lord. On them shall be no fear, nor shall they grieve.[113]

Initially, the Taliban expanded their tax base through coercion and threats, however, in numerous instances when faced with increased resistance they temporarily reduced their demands.[114] While the moral justification for collecting taxes did not change, the Taliban's decision to refrain from exerting excessive pressure on the public underscores concerns about straining relationship with the population, hinting at pragmatic legitimacy.[115] Similarly, in cases where income – generating activities benefited both the Taliban and the population in territories under their control, the Islamic and traditional moral code was set aside. For example, despite the Taliban's prior opposition to narcotics production, over the course of their insurgency, narcotics became a lucrative source of revenue for both the population and the Taliban. Even though they banned narcotic production priori to using it to support themselves. Allowing and even facilitating poppy cultivation became a strategic choice by the Taliban to encourage civilian compliance with their rules, particularly since the Taliban were unable to provide alternatives for people while funding their own activities including military operations.[116] Consequently, the financial gains from narcotics cultivation and trade, which benefited the local population and provided a revenue stream for the Taliban, mitigated any potential negative impact of forsaking Islamic and cultural values on the Taliban insurgency.

Similarly, over the course of two decades, the Taliban's strategies in education policy underwent significant shifts. However, their overarching goal remained consistent: to highlight the Afghan government's inability to govern effectively and provide successful education services. While the Taliban's strategy in this regard remained competitive, they occasionally adopted a 'complementary' stance. In the early stages of the insurgency, the Taliban banned state education and made no effort to provide alternatives for areas under their control. Instead, they recommended that the villagers study in mosques and madrassas.[117] They actively encouraged attacks on schools and teachers, viewing secular education facility as sources of hostility and suspicion.[118] This hostility was evident in the 2006 *Layeha*, which forbid 'working as a teacher … under the current state' and encouraged attacks on state-school teachers:

> Anyone who works as a teacher or mullah under the current state—which is a state in name only—must be given a warning. If he nevertheless refuses to give up his job, he must be beaten. Of course, if a teacher or mullah continues to instruct contrary to the principles of Islam, the district commander or group leader must kill him. … Schools were to be closed and if necessary, burned.[119]

Perceiving elements of the curriculum as contrary to their beliefs, the Taliban were apprehensive that state-run secular schools would impart Western ideas to students. They opposed the state curriculum, asserting that it was rooted in Western concepts like democracy, statehood, and secularism. The Taliban's anti-democratic stance consistently surfaced in their publications. For example:

> As far as peace at a collective level is concerned, even a Kafir [infidel] living under Sharia has the right to live, eat, work, and practice his religion with complete security and protection to his life and property by the Islamic Government! Unlike democracy in which the 49.9% (or the minority) are forced to accept what others legislate for them as Halal (legal) or Haram (illegal), under the Khilafah they can practice their religion freely.[120]

Parents were prohibited from sending their children to school, citing Islamic prohibition.[121]

Simultaneously, as Taliban violence escalated around 2006–2007, there was a notable surge in attacks on secular educational institutions, especially those providing education to women.[122] By 2007, the Taliban announced their intentions to establish their own schools in territories under their control, offering 'Islamic education' for boys through curated textbooks.[123] There educational institutions were subject to specific limitations and conditions. According to a *Layeha* issued in 2006, it was stipulated that 'True Muslims should apply to study with a religiously trained teacher and study in a mosque or similar institutions. Textbooks must come from the Mujahedin period of the Emirate'.[124] The Taliban's stance on girls' education varied by region; in some areas they tolerated it, while in others, they targeted girls' schools, leading to widespread criticism of the group.[125] Notably, due to regional pressure from the local population to compromise on education and regain local support, Taliban shadow governors reconsidered their position on this matter.[126] The Taliban write in *Azan* magazine:

> Blowing up schools when they are not being used strategically is not a Taliban job; possibly some black sheep of local administration are doing this to fill their bank accounts - extracting funds in the name of schools.[127]

Ultimately with the revision of the Taliban's education policy around 2007, the number of school attacks dramatically declined by 2011.[128]

The Taliban's strategy also shows a gradual shift to substitution as evident in the 2010 *Layeha*. Within the period between 2009–2012, the Taliban officially altered their education policy and the leadership abandoned policies that endorsed attacks on schools. Instead, they entered negotiations with Kabul's Ministry of Education to reopen schools under conditions imposed by the Taliban.[129] The 2010 *Layeha* insinuated vaguely to an education policy:

> All the activities regarding education, within the designated organisation structure of the Islamic Emirate shall be according to the principles and guidelines of the Education Commission. Provincial and district officials carrying out their educational affairs shall follow the policy of the Commission [this policy is not specified in the Layeha].[130]

Following 2014, as the Taliban gained significant territorial control, they prioritised education as a prominent agenda. They developed a comprehensive pro-education policy and allocated substantial resources and attention to facilitate education. In 2017, they released a series of 12 videos (*Education and Learning #1–12*) showcasing schools run by the Taliban. These videos featured male students in classrooms and on the school grounds. Occasionally the videos included very young female students likely at the elementary level. In these videos interviews with Taliban's educational officials (e.g. school masters, shadow provincial head of education department) emphasised the significance of Islamic education, sharia and learning the Quran.

In certain regions, instead of setting up their own education centres, the Taliban opted to take over and regulate state schools,[131] while in others, they focused on monitoring teachers' attendance, curbing corruption, adapting the curriculum to align with their own ideological principles.[132] This approach was cost-effective as the Taliban did not have to finance these schools, which received funding from the government and the aid organisations.[133] Rubin and Rudeforth[134] describe this arrangement as a 'perceived control' established through the 'local political settlements between the Taliban and education providers'. The extent of co-optation varied, in some instances the Taliban cut off all interactions between the government and school officials, while in other areas, school officials were allowed to maintain contact with the provincial and district authorities.[135]

This shift in education policies primarily stemmed from the Taliban's desire for acceptance among the local population, hence, indicating pragmatic legitimacy. Despite Taliban's eagerness to highlight their collaboration with the Ministry of Education to enhance education, it was ultimately elders and aid workers, not government officials who had the most capacity to bargain policy change at the local level.[136] The Taliban took pride in addressing local needs while adhering to the local values and traditions.[137] As such, they aimed to foster pragmatic legitimacy as well as moral legitimacy. Additionally, Taliban's stance on education during the insurgency years became increasingly open for international audiences.[138] For instance during informal talks in in Moscow in February 2019, published on the *Al Emarah* website: 'religious and modern education are necessary for the success of all Afghans and Afghan society'.[139] However, after taking control of the government in August 2021, the Taliban banned secondary and tertiary education for women. They exhibited no interest in secular education, echoing their

approach in mid 1990s (1996–2001), when they prohibited girls from attending even primary schools and imposed a complete ban on university education for women. Currently, Taliban's education policies remain a contentious issue and despite their desire for international recognition, they have resisted international pressure to revise their policies on women's education.

This further underscores the Taliban's competitive approach toward the former government and their willingness to win the local population support by demonstrating flexibility. However, once they toppled the rival government and gained complete control of the government, the Taliban appears less inclined to heed the demands of the local population or the international community. While in power, for the Taliban moral legitimacy supersedes pragmatic legitimacy.

Conclusion

The rebel governance by the Taliban has been a very complex undertaking, shaped by provision of services, concerns regarding legitimacy, interaction with the local population, and the government. While services such as security and justice were often delivered through competitive mechanisms, other services such as education and taxation, over time demonstrate changes in approaches and mechanisms. In offering services, the Taliban primarily adopt a competitive stance in relation to the government with the objective of undermining and eventually replacing government institutions. This competitive strategy was deeply rooted in religious justifications, evident in Taliban's self-proclaimed moral legitimacy, as reflected in their textual materials and some videos. Its moral underpinnings remained most pronounced when it comes to the issue of security. This aligns with expectations, given the Taliban's core identity as an insurgent group centres on challenging the government militarily. Additionally, as a religious group engaging in jihad, unwavering religious commitments form the bedrock of Taliban's militancy.

However, factors such as civilians' preferences played a pivotal role in driving the expansion of Taliban governance and changes in the approach to service provision, reflecting a strategy aimed at securing legitimacy and local support. Our analysis underscores how civilians, whether actively or passively, influenced adaptations of governance provisions.

In their competition with the government, the Taliban recognised the importance of meeting the demands of the local population, demonstrating a certain level of flexibility in its strategy of delivering services. At times they set aside strict adherence to the moral codes and the pursuit of moral legitimacy in favour of pragmatic legitimacy. This was particularly evident in areas like taxation and education. For instance, in their early educational policies, the Taliban initially adopted a competitive approach. This not only

led to divergence from the curriculum of state-run institutions but also included active efforts to undermine and attack these institutions. However, due to negative reactions from the local population, this strategy gradually shifted toward tolerating state institution and even substituting them in some localities. In the provision of education services, the Taliban understood that they could not entirely replace the state-run education institutions in their areas of influence without risking alienation of the local population. Similarly, implementing harsh taxation policies or banning economic activities like poppy cultivation, would have not only eroded local support but also deprived the Taliban of significant income. Therefore, the Taliban prioritised pragmatism over moral legitimacy. This demonstrates the highly interactive process of rebel governance and the degree of flexibility on the part of the Taliban legitimisation strategy, evolving overtime from a purely morally based approach to one that incorporates pragmatic elements.

In summary, as an insurgent group, the Taliban became adept at balancing coercion with governance that allowed them to attain a degree of legitimacy at the local level. The discussion regarding the Taliban's governance as rebels and the strategies they employed to secure legitimacy against other actors underscores the intricate relationship between service provision and legitimacy. Nevertheless, this complex dynamic extends beyond the civilian-state-rebel triad. Further research should also investigate the roles of international organisations and their influence on the process and outcome. This research also highlights a shift in the Taliban's approach to governance and legitimacy as an insurgent group, which appears to have diminished once the Taliban takes control of the government. Further scrutiny and comparison of the Taliban's governance as an insurgent group versus a now ruling authority can provide valuable insights on the dynamics of a rebel governance model.

Notes

1. Johnson and Mason, "Understanding the Taliban and Insurgency in Afghanistan," 71.
2. Ibid., 72.
3. Tennyson, "Afghanistan Imbroglio," 190–191.
4. "Violent non-state actor" or "non-state armed groups" is loosely defined to refer to violent and criminal groups. Mulaj, *Violent Non-State Actors in World Politics*. the two main defining criteria of VNSAs are "distance" from the state and the ability of the group to rely on violence. As such, VNSA includes groups such as insurgents, warlords, terrorists as well as transnational criminals. Aydinli, *Violent Non-State Actors*, Aydinli, 8.
5. Jackson and Weigand, "Rebel Rule of Law".
6. Based on Cunningham and Loyle's definition rebel groups are "non-state actors that challenge their host state through violent means in order to achieve a political objective." Cunningham and Loyle, 'Introduction to the Special Feature on Dynamic Processes of Rebel Governance', 2.

7. Loyle et al., "New Directions in Rebel Governance Research," 2.
8. Mulaj, *Violent Non-State Actors in World Politics*, 16.
9. Ibid., 17.
10. Arjona, "Wartime Social Order"; Arjona, Kasfir, and Mampilly, *Rebel Governance in Civil War*, 2015; Cunningham and Loyle, "Introduction to the Special Feature on Dynamic Processes of Rebel Governance".
11. Cunningham and Loyle, "Introduction to the Special Feature on Dynamic Processes of Rebel Governance," 10.
12. Kasfir, "Rebel Governance," 21.
13. Arjona, Kasfir, and Mampilly, *Rebel Governance in Civil War*, 3; Huang, 'Rebel Governance', 51–52.
14. Kasfir, "Rebel Governance," 21.
15. Albert, "What Is Rebel Governance?," 622.
16. Kasfir, "Rebel Governance," 27.
17. In 2015, both Al Qaeda in the Arabian Peninsula (AQAP) and the Islamic State's Yemen branch, in the backdrop of armed conflict going on between the Yemen government and the Houthi-led oppositions, have used the opportunity to seize control of portal towns and cities of strategic importance, both economically and politically. US Department of State, "Chapter 2. Country Reports." paragraph 4.
18. Also designated as a terrorist by several nation states.
19. Kalyvas, *The Logic of Violence in Civil War*, 243–45.
20. Ibid., 210–220.
21. Albert, "What Is Rebel Governance?," 622; Huang, "Rebel Diplomacy in Civil War"; Loyle et al., "New Directions in Rebel Governance Research," 6–7; Worrall, '(Re-)Emergent Orders', 716.
22. Lia, "Understanding Jihadi Proto-States," 32.
23. Jackson, "Life under the Taliban Shadow Government," 25.
24. Ibid.
25. Huang, "The Wartime Origins of Postwar Democratization," 62.
26. Albert, "What Is Rebel Governance?," 2.Kalyvas, *The Logic of Violence in Civil War*.
27. Mampilly, "Bandits, Warlords, Embryonic States, Black Spots, and Ungoverned Territories," 36.
28. Ibid.
29. Mulaj, *Violent Non-State Actors in World Politics*, 8–9.
30. Helmke and Levitsky, "Informal Institutions and Comparative Politics," 728–729.
31. Ibid., 728.
32. Ibid, 729.
33. Ibid.
34. Ibid.
35. Ibid.
36. For a more expansive list of all the governance dimensions rebel groups have shown to engage see: Loyle et al., "Ruling Rebellions: Learning about Governance from Rebel Groups', 8–9. For papers on *order and justice* service provision see: Lilja, "Trapping Constituents or Winning Hearts and Minds?"; Wickham-Crowley, "Del Gobierno de Abajo al Gobierno de Arriba … and Back"; Ledwidge, *Rebel Law*; Loyle and Binningsbø, "Justice during Armed Conflict"; Ginsburg, 'Rebel Use of Law and Courts."; Lilja, "Trapping Constituents or Winning Hearts and Minds?"; Wickham-Crowley, 'Del Gobierno de Abajo al Gobierno de Arriba … and

Back." For papers on *education and healthcare* see: Baronnet, "Rebel Youth and Zapatista Autonomous Education'; Hammond, "Popular Education as Community Organizing in El Salvador"; Heger and Jung, 'Negotiating with Rebels"; Jeremy M. Weinstein, *Inside Rebellion*, 180; Mampilly, "THE TWO FACES OF THE TIGER', 119–23; Stewart, "Civil War as State-Making."

37. Arjona, "Civilian Resistance to Rebel Governance," 184.
38. Arjona, "Wartime Social Order," 28.
39. Ibid.
40. Arjona, "Wartime Social Order." 28; Arjona, 'Civilian Resistance to Rebel Governance1'. 184.
41. Terpstra, "Rebel Governance, Rebel Legitimacy, and External Intervention"; Jackson and Weigand, "The Taliban's War for Legitimacy in Afghanistan"; Furlan, 'Rebel Governance at the Time of Covid-19".
42. Huang, "Rebel Governance," 71–72.
43. Cunningham and Loyle, "Introduction to the Special Feature on Dynamic Processes of Rebel Governance," 5.
44. Ibid.
45. Albert, "Institutions of the Weak," 2.
46. Weigand, "Afghanistan's Taliban," 359–360.
47. Schlichte and Schneckener, "Armed Groups and the Politics of Legitimacy," 417.
48. Jamal and Maley, *The Decline and Fall of Republican Afghanistan*, 18.
49. Stewart, "Civil War as State Building," 22.
50. Schlichte and Schneckener, "Armed Groups and the Politics of Legitimacy," 417.
51. Duyvesteyn, "Rebels & Legitimacy," 674.
52. Loyle et al., "Ruling Rebellions," 12.
53. Förster, "Dialogue Direct," 220–222.
54. Terpstra, "Rebel Governance, Rebel Legitimacy, and External Intervention," 1147.
55. Dagher, *Reconstructing Our Understanding of State Legitimacy in Post-Conflict States*, 28.
56. Loyle et al., "Ruling Rebellions," 13.
57. Podder, "Mainstreaming the Non-State in Bottom-up State-Building," 215.
58. Duyvesteyn, "Rebels & Legitimacy" 674.
59. Malthaner and Malesevic, "Violence, Legitimacy, and Control," 1.
60. Baalen and Terpstra, "Behind Enemy Lines," 2.
61. Loyle et al., "Ruling Rebellions: Learning about Governance from Rebel Groups," 3.
62. Ibid.
63. Stel, "Governing the Gatherings," 25.
64. Staniland, "States, Insurgents, and Wartime Political Orders."
65. See for example: Rashid, *Taliban*; Terpstra, "Rebel Governance, Rebel Legitimacy, and External Intervention"; Ibrahimi, "The Taliban's Islamic Emirate of Afghanistan (1996–2001)"; Semple, "Rhetoric, Ideology, and Organizational Structure of the Taliban Movement."
66. Kasfir, "Rebel Governance – Constructing a Field of Inquiry," 21.
67. George and Apter, "Gaining Insight into Patients" Beliefs Using Qualitative Research Methodologies."
68. Carcary, "The Research Audit Trial," 21; Gwet, "Intrarater Reliability".
69. *Azan Issue 1*, 59. See also *Azan Issue 1*, 53.
70. See *Azan Issue 5*, 25; *Azan Issue 6*, 32–33.

71. Mehran et al., "Deep Analysis of Taliban Videos," 17.
72. Islamic Emirate of Afghanistan-Latest Conquests in Badakhshan 7.26.18.
73. Jackson, "Life under the Taliban Shadow Government," 25.
74. Jackson, "Life under the Taliban Shadow Government," 25.
75. Jackson, "Life under the Taliban Shadow Government," 25.
76. Bjelica, "One Land, Two Rules (1)", 8; Kaltenthaler, Kruglanski, and Knuppe, "The Paradox of the Heavy-Handed Insurgent," 1.
77. UNAMA, "Afghanistan Protection of Civilians in Armed Conflict Annual Report 2018."
78. UNAMA.
79. The Asia Foundation, "A Survey of the Afghan People," 70.
80. Ibid., 19.
81. Ibid., 65.
82. Ibid., 66.
83. Jackson and Amiri, "Insurgent Bureaucracy," 4.
84. Weigand, "Why Did the Taliban Win (Again) in Afghanistan?," 7.
85. Nelson, "Taliban Courts Filling Justice Vacuum In Afghanistan"; Rubin, "Saving Afghanistan."
86. Bjelica, "One Land, Two Rules (1)", 3; Jackson and Amiri, "Insurgent Bureaucracy," 31.
87. Saifullah, "The Disturbing Trend of Taliban Justice in Afghanistan."
88. Integrity Watch Afghanistan, "National Corruption Survey 2016," 15.
89. Ibid., 26.
90. Jackson, "Life under the Taliban Shadow Government," 20; Weigand, "Afghanistan's Taliban," 374.
91. Asia Foundation, "A Survey of the Afghan People – Afghanistan in 2019 - Afghanistan | ReliefWeb," 147.
92. Weigand, "Afghanistan's Taliban," 375.
93. Jackson and Weigand, "The Taliban's War for Legitimacy in Afghanistan', 146.
94. Jackson and Amiri, "Insurgent Bureaucracy," 33.
95. Giustozzi, "Hearts, Minds, and the Barrel of a Gun," 78.
96. See *Azan Issue 3*, 5; *Azan Issue 3*, 23; *Azan Issue 5*, 4.
97. 'All your intentions and activities must be according to the orders of God and the guidance of his Prophet'. *Layeha 2010*, final paragraph. See also *Layeha 2006*, Point 5.
98. *Azan Issue 3*, 4. See also *Azan Issue 4*, 72; *Azan Issue 5*, 25.
99. Koenemann, "Rebel Group Funding and Engagement in Rebel Governance," 36.
100. Jackson, 'Life under the Taliban Shadow Government', 21.
101. Amiri and Jackson, "Taliban Taxation in Afghanistan," 14.
102. Bandula-Irwin et al., "Beyond Greed," 5.
103. *Layeha 2010*, Section 12 Point 71. See also: *Layeha 2009*, Section 11 Point 52.
104. Jackson, "Life under the Taliban Shadow Government," 22.
105. Ibid., 22–23.
106. Ibid., 22.
107. Amiri and Jackson, "Taliban Taxation in Afghanistan," 15.
108. Jackson, "Life under the Taliban Shadow Government," 23.
109. Ibid.
110. Bandula-Irwin et al., "Beyond Greed," 12–13.
111. Jackson, "Life under the Taliban Shadow Government," 23.

112. Amiri and Jackson, "Taliban Taxation in Afghanistan," 14; Dagher, *Reconstructing Our Understanding of State Legitimacy in Post-Conflict States*, 25.
113. *Azan Issue 5*, 7.
114. Jackson, "Life under the Taliban Shadow Government," 22.
115. See examples of the Taliban proclaiming to be inclusive and fair: *Azan Issue 3*, 31; *Layeha 2009*, Section 11 Point 52.
116. Jackson, "Life under the Taliban Shadow Government," 22; Weir and Azamy, "Economic Impediments to a Taliban Peace Process," 78.
117. Bjelica, "One Land, Two Rules (1)," 3; Giustozzi, "Hearts, Minds, and the Barrel of a Gun," 75.
118. Jackson and Amiri, "Insurgent Bureaucracy," 11.
119. *Layeha 2006*, Point 25.
120. *Azan Issue 5, 25*.
121. Jackson and Amiri, 'Insurgent Bureaucracy', 17.
122. Jackson, "Life under the Taliban Shadow Government," 6. A clear call to burn (NGO funded) schools can be found in: *Layeha 2006*, Point 26.
123. Giustozzi, "Hearts, Minds, and the Barrel of a Gun," 75.
124. *Layeha 2006*, Point 24.
125. Alvi-Aziz, "A Progress Report on Women's Education in Post-Taliban Afghanistan," 175.
126. Jackson and Amiri, "Insurgent Bureaucracy," 16.
127. *Azan Issue 3*, 49.
128. Amiri and Jackson, "Taliban Attitudes and Policies towards Education," 12.
129. Bjelica, "One Land, Two Rules (1)," 4.
130. *Layeha 2010*, Section 8 Point 59. In Amiri and Jackson, "Taliban Attitudes and Policies towards Education," 11.
131. Jackson and Amiri, "Insurgent Bureaucracy," 19.
132. Jackson, "Life under the Taliban Shadow Government," 12–13.
133. Jackson and Amiri, "Insurgent Bureaucracy," 20.
134. Rubin and Rudeforth, "Enhancing Access to Education," 13.
135. Jackson and Amiri, "Insurgent Bureaucracy,' 20.
136. Jackson, "Life under the Taliban Shadow Government," 12.
137. Ibid., 9–10.
138. Jackson and Amiri, "Insurgent Bureaucracy," 20.
139. Ibid.

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