



Terminology

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In this report, Afghan authorities operating under the Taliban (since August 2021) are referred to as the 'de facto' authorities, as the Taliban-led government has not been internationally recognised. Footnoted citations for documents published by de facto authorities are aligned with this terminology.

Persons working within lower-level authorities, who have been appointed by the Taliban or have returned to work since the takeover, are not routinely referred to as de facto state employees, but efforts had been made to give clear context in which capacity these persons are working. As the Taliban is both a movement and a de facto government, sources sometimes refer to the 'Taliban' and the 'de facto authorities' interchangeably. This report refers to de facto authorities/de facto officials, when it is evident that the source refers to a person or a body operating under the de facto government. In other situations, where a source refers to the movement or where the status of the 'Taliban' referred to is unclear, the term 'Taliban' is used instead. Hibatullah Akhundzada, who is head of both the Taliban movement and the de facto state, is referred to as the 'Taliban Supreme Leader'.

The former administration of the Islamic Republic of Afghanistan is referred to by its official name and as 'the former government'. In cases where the report refers to the previous government of the Taliban of the 1990's, this is indicated in the text.

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