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Security Sector Accountability in Afghanistan

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Table of Contents

About the Report **3**

Scope of the Report **4**

Methodology **4**

Executive Summary **5**

I. Framework Governing the Security Sector in Afghanistan **9**

A. Sharia law and decrees of the Taliban leader 9

B. Public iterations by the Taliban leader and senior de facto authorities in Afghanistan and Afghanistan's National Development Strategy 11

C. Integration of prohibitions in decrees and other internal operational guidance 13

II. Oversight Mechanisms and Outcomes **14**

A. Structures within the de facto MOI, GDI, and OPA and internal procedures 14

B. Cases involving de facto security personnel 16

C. De facto Provincial Governors 18

D. De facto 'Military Commission' and the Security and Filtration Commission 18

E. De facto High Directorate of Supervision and Prosecution of Decrees and Edicts 20

F. De facto Ministry of Propagation of Virtue and Prevention of Vice's Commission on the Hearing of Complaints 21

G. Office of the de facto Prime Minister 22

H. Office of the Taliban leader 23

III. Judicial Oversight - *De Facto* Military Courts **23**

IV. Conclusion **27**

V. Recommendations **29**

A. To de facto security institutions – including de facto MoI, GDI and OPA 30

B. To other de facto Ministries, de facto Directorates and de facto Supreme Court 31

C. To the international community 32

Annex – Applicable Obligations under International Law **33**

A. Rights to life, liberty and security, and the prohibition against ill-treatment or torture 33

B. Obligation to conduct effective investigations 34

C. Obligations to prosecute and punish, and ensure a fair trial 35

D. Obligation to provide reparations 35

E. Obligation to respect and ensure the right of access to information 36

F. Key procedures and mechanisms promoting effective accountability 37

About the Report

The United Nations Assistance Mission in Afghanistan (UNAMA) prepared this report pursuant to its mandate under Security Council resolutions 2822 (2026) and 2626 (2022) to promote responsive governance, and to monitor, document, report and provide analysis on political and security dynamics, human rights, social and economic developments, and, as appropriate, provide technical advice to duty bearers on implementation of international human rights standards by which it is bound.[1]

"Law enforcement officials shall at all times fulfil the duty imposed upon them by law, by serving the community and by protecting all persons against illegal acts, consistent with the high degree of responsibility required by their profession."

– UN Code of Conduct for Law Enforcement Officials, Article 1,
General Assembly resolution 34/169.

"Law enforcement agencies shall be accountable to the community as a whole."

– UN Code of Conduct for Law Enforcement Officials, preambular para. 8(a).

[1] Security Council resolution 2626 (2022), para. 5(e), extended by Security Council resolutions 2678 (2023), 2727 (2024), 2777 (2025), 2818 (2026).

Scope of the Report

This report outlines steps taken by Afghanistan's *de facto* authorities since August 2021 to establish governance and oversight of *de facto* security institutions through internal and external bodies, to promote accountability for misconduct by *de facto* security authorities, including acts that could amount to human rights violations. The report focuses on accountability efforts by the *de facto* Ministry of Interior (MOI) i.e., *de facto* police, *de facto* General Directorate of Intelligence (GDI), and the *de facto* Office of Prison Administration (OPA) (collectively referred to as *de facto* security authorities or institutions) for alleged misconduct by their personnel.

The report outlines the applicable legal framework in Afghanistan, as well as internal instructions and procedures within *de facto* security institutions that could contribute to accountability and assesses the de facto authorities' external communications and transparency on accountability efforts.[2] The report also examines key external mechanisms that have a role in providing accountability for misconduct by *de facto* security personnel, and the outcomes reported. Where available, the report references complaint mechanisms for Afghans to report alleged misconduct by the *de facto* authorities, including conduct that may amount to human rights violations.

The report does not examine the accessibility of complaint mechanisms and processes to complainants, including women, or complainants' experiences in reporting misconduct of *de facto* security personnel through these mechanisms. The report does not assess the functioning or impact of these processes due to the reluctance of *de facto* authorities to share information on complaints received, investigations conducted, and outcomes.

Methodology

The report is based on UNAMA's continuous dialogue with *de facto* security authorities, monitoring of official announcements by *de facto* authorities on accountability and transparency, and engagement with individuals, including survivors/victims, whose cases UNAMA assessed as credible, in line with UNAMA methodology. For protection reasons, references to cases of misconduct do not describe the location and other identifying factors, including where individuals consented to UNAMA reflecting their accounts in public reporting with identifying information.

Throughout 2024 and 2025, as part of UNAMA's engagement with the *de facto* authorities on reported violations of human rights, UNAMA discussed and requested information on internal processes and measures taken to provide accountability of their *de facto* security personnel, including criminal prosecution and punishment of personnel. In addition to discussing individual cases of human rights violations shared by UNAMA, the *de facto* authorities shared other instances where their personnel were reportedly punished for misconduct, including crimes under Sharia law. UNAMA also sought to engage the *de facto* authorities on the applicable regulatory framework including internal procedures to strengthen discipline and accountability.

De facto institutions engaged with UNAMA with varying degrees of openness on internal procedures that promote accountability. Where shared, hard copies of approved procedures have been referenced in the report. No *de facto* security institution shared figures on the overall number or type of allegations of misconduct received or investigated, or the number of cases that resulted in disciplinary action or prosecution, or judicial outcomes in cases involving their *de facto* personnel.

All English translations of legal texts issued by the *de facto* authorities are unofficial.

[2] See also requests of the Human Rights Council for reports on the situation in Afghanistan, including on the institutional protection of human rights, and accountability options and processes for human rights violations and abuses. See Human Rights Council resolution 51/20 and 54/1, and Annual reports of the Office of the High Commissioner for Human Rights on Afghanistan, A/HRC/54/21; and A/HRC/57/22.

Executive Summary

Since the *de facto* authorities took power on 15 August 2021, UNAMA has monitored the situation of governance, the rule of law, security, and human rights across Afghanistan. This includes developments in governance structures, domestic law, the criminal justice system and respect for victims' rights. UNAMA has also documented and reported on human rights violations,[3] and engaged with *de facto* institutions on specific cases. UNAMA reports have highlighted a significant lack of public information on the status of investigations or actions to hold perpetrators of human rights violations to account.

Afghanistan remains bound by international law, which includes the seven core treaties to which the Afghan state is a party (see Annex) with attendant obligations *inter alia,* to respect, protect and fulfil human rights, including the rights to life, liberty and security of persons, and the prohibition of torture and other cruel, inhuman or degrading treatment or punishment. In line with Afghanistan's obligations to comply by implementing legislative, administrative and other appropriate measures, UNAMA has also regularly engaged the *de facto* authorities on their internal procedures and processes to address discipline and accountability and advocated for greater transparency on the outcomes of their accountability efforts.

The report has found that since August 2021 the *de facto* authorities have taken measures to establish oversight of *de facto* security authorities and regulate the conduct of *de facto* security personnel. These include top-down measures from the highest leadership, including the public issuance of decrees and regulations, and statements noting the "Emirate's" commitment to transparency and accountability in annual reviews on ministries' activities and performance. The *de facto* authorities have issued periodic public messages on the expected conduct of *de facto* security forces and issued a National Development Strategy that integrates measures to reform and strengthen *de facto* security institutions in coming years.

In addition, the *de facto* authorities have put in place a range of oversight mechanisms governing Afghanistan's security institutions including dedicated internal departments within each security institution, as well as separate institutions with oversight mandates. Each *de facto* security institution also has directorates or departments with mandates on monitoring conditions in their respective places of detention, and internal security units or directorates tasked with oversight and investigation of the conduct of personnel.

UNAMA sought to engage each *de facto* security institution on whether internal procedures that could strengthen good internal governance of personnel had been adopted. Such procedures include: dedicated internal codes of conduct; regulations detailing operational tasks, including on the use of force or firearms, requiring mandatory internal reporting of incidents and recording systems for incidents; establishment of clear command structures that integrated command responsibility; and effective procedures on recording and managing complaints, internal investigations and disciplinary procedures, that could enable internal analysis on recurrent misconduct issues, and increase transparency with the public.

While each *de facto* security authority was open to discussing internal procedures, only the *de facto* MOI shared copies of some procedures, including those governing the functioning of police headquarters in provinces and districts. While UNAMA is aware that other *de facto* security authorities have similar procedures, most were not shared. As such UNAMA could not evaluate the extent to which internal procedures are consistent with international norms and standards for

[3] Including extrajudicial executions, arbitrary arrests and detentions, excessive use of force, torture and ill-treatment, cruel and degrading treatment and/or punishments, and enforced disappearances. See UNAMA, "Human Rights in Afghanistan, 15 August 2021 – 15 June 2022" (Kabul, July 2022); "Corporal punishment and the death penalty in Afghanistan" (Kabul, 2023); "A barrier to securing peace: human rights violations against former government officials and former armed force members in Afghanistan: 15 August 2021–30 June 2023" (Kabul, 2023); "The Treatment of Detainees in Afghanistan – Respecting human rights: a Factor for Trust" (Kabul, September 2023); "Moral Oversight by MPVPV" (Kabul, July 2024); "Media Freedom in Afghanistan" (Kabul, November 2024); "No Safe Haven: Human Rights Risks faced by persons involuntarily returned to Afghanistan", (Kabul, July 2025). See: https://unama.unmissions.org/en/unama-human-rights-monitoring-and-reporting.

law enforcement, accountability and effective oversight, or with good practices, for example, related to gender sensitive approaches in operational policing tasks or the handling of complaints and internal investigations.

The report also provides an overview of other *de facto* institutions with powers to investigate and take action - whether disciplinary, mediation, or referral for prosecution - for offences and other misconduct by *de facto* security personnel. However, transparency regarding the procedures of each institution, including on the degree of involvement of victims, is limited.

This includes entities that existed during the former Republic that have been maintained, which appear to retain powers to open investigations, including *de facto* Provincial Governors and the *de facto* Office of the Prime Minister. These also include newly established bodies mandated to monitor the implementation of decrees or address victims' complaints, such as the *de facto* Security and Filtration Commission created in December 2021, the *de facto* High Directorate of Supervision and Prosecution of Decrees and Edicts instituted in March 2023, and the *de facto* Ministry of Propagation of Virtue and Prevention of Vice (MPVPV)'s Commission for Hearing Complaints which was formalized in November 2023. The Taliban leader's Office, as well as the *de facto* Supreme Court and its *de facto* military courts also have a key role.

The multiplicity of institutions empowered to investigate offences and address misconduct by *de facto* security personnel could suggest a commitment to ensuring discipline, accountability, and addressing impunity. However, communication and transparency on outcomes of investigations, across all *de facto* institutions are infrequent. Where announcements are made about actions to address misconduct, including possible violations, they are often generic and lack detail. This undermines repeated statements by the *de facto* Spokesperson in annual performance reviews asserting the "Emirate's" firm commitment to the principles of transparency and accountability.

UNAMA has also documented cases where each *de facto* security authority took steps responding to complaints of violations by their personnel, including arrests, investigations and referrals of cases to the *de facto* military courts.[4] However, the *de facto* security authorities did not consistently or publicly communicate on the handling of the few high-profile incidents that were reported in the media, nor regularly communicate on steps taken to hold *de facto* security personnel accountable, for example, by periodically publishing information on the number of cases opened, or results of internal investigations or disciplinary actions taken.

Similarly, among the other external oversight mechanisms of the executive, three of which are specifically mandated to contribute to accountability, only two - namely the *de facto* Security and Filtration Commission and the *de facto* MPVPV's Commission for Hearing Complaints - have periodically issued general statements in the media, although these are limited to reporting on the volume of complaints received and addressed. In contrast, the *de facto* High Directorate of Supervision and Prosecution of Decrees and Edicts, mandated with oversight of all *de facto* entities, has not publicly disclosed the results of its monitoring work concerning any *de facto* institution – civilian or security - since its inception.

The *de facto* Supreme Court has issued limited information on the work of its *de facto* military courts. Although the *de facto* Supreme Court issues almost daily announcements on sentences for crimes committed by the general population - including prison terms and corporal punishment, which it reiterates is critical for its deterrent effect - there is no comparable visibility on the judicial outcomes for crimes by *de facto* security personnel, undermining the potential deterrent effect for *de facto* security personnel. Concerning its own personnel, a *de facto* Supreme Court circular of 8 November 2023 prohibits the disclosure of information, including "[f]igures and types of lawsuits from which defamation or corruption can be deduced", allegations of judicial incompetence against court judges, or on cases deemed to "defame the courts" - all information that could serve the public interest and contribute to transparency about misconduct in the judiciary.

[4] UNAMA is not aware of the outcome in many cases in which it initially documents an arrest or investigation and does not have the resources to follow all individual cases through to judicial conclusion.

UNAMA welcomes the steps taken by the *de facto* authorities to strengthen oversight of *de facto* security personnel and notes the instances where *de facto* authorities have followed up on human rights violations documented by UNAMA, and cases shared by the *de facto* authorities. However, UNAMA also notes numerous cases where individuals' complaints reportedly remain without follow-up or resolution, and that many individuals do not report allegations of misconduct to the *de facto* authorities due to fear of intimidation, reprisals, or lack of trust in available mechanisms. For women this is further compounded by the limited opportunities to submit complaints of misconduct to female officials in a manner that guarantees their safety.

Further, even with these mechanisms, UNAMA is also aware of some instances of interference in the monitoring and reporting work of independent entities, such as the *de facto* High Directorate, including pressure on its monitoring personnel – from other *de facto* authorities, as well as their line superiors - not to report some findings on allegations to Kabul. Similarly, in some instances, *de facto* Military Courts have also refused to accept people's petitions against *de facto* security personnel, advising complainants to stop approaching the court with claims against *mujahideen*, further contributing to a climate of impunity.

While the Taliban leader has repeatedly reiterated the importance of the deterrent effect of Sharia law on the population, to date the importance of deterrence has been largely overlooked regarding *de facto* security personnel, with limited communication or transparency in this regard. The lack of information available to the public on investigations and accountability for violations by *de facto* security personnel undermines the *de facto* authorities' statements on the importance of transparency and accountability to the Afghan people, and compromises their own efforts, instead reinforcing the perception of immunity.

Way forward

The volume of complaints received and that Afghans report as pending resolution indicates that *de facto* authorities at all levels can do more to provide accountability for offences and other misconduct by *de facto* personnel. This should include sustained and transparent commitment by the *de facto* leadership to institutionalizing accountability across all *de facto* institutions, consistent with commitments in Afghanistan's five-year National Development Strategy.

Security Council resolution 2721 (2023) affirmed an end state for international engagement with the *de facto* authorities as an Afghanistan "at peace with itself and its neighbours, fully reintegrated into the international community and meeting its international obligations for the benefit of the Afghan people". The *de facto* authorities' efforts to provide accountability for misconduct also amounting to human rights violations by *de facto* security personnel could be viewed as initial measures that support Afghanistan's reintegration while meeting international obligations. As the report highlights and recommends, the *de facto* authorities could take further concrete actions towards accountability in line with its international obligations that, in parallel, contribute to the country's reintegration into the international community and benefit the Afghan people.

To address the issues identified in the report, UNAMA offers the following recommendations to the *de facto* Taliban leadership, including the *de facto* heads of security and other authorities:

- Each *de facto* security authority should conduct an internal review to assess whether the directives and procedures that aim to contribute to accountability of *de facto* members for their acts or omissions exist and are consistent with international human rights law and standards on law enforcement, and amend as needed. Where procedures do not exist, each entity should develop and adopt internal procedures and ensure their implementation and dissemination throughout their ranks.
- *De facto* institutions with dedicated oversight roles - notably the *de facto* Security and Filtration Commission, the *de facto* High Directorate of Supervision and Prosecution of Decrees and Edicts, the *de facto* MPVPV's Commission for Hearing Complaints, and the de *facto* Supreme Court – should implement measures to publish disaggregated information on the outcomes of their work,

including for instance, by category of complaints received or type of offence or misconduct investigated, the type of perpetrator, and on the outcomes of processes against *de facto* security personnel. These institutions must also establish procedures to investigate and punish interference or pressure on their personnel undertaking monitoring or investigation functions, or the failure of their personnel to receive and investigate complaints, including by *de facto* courts.

I. Framework Governing the Security Sector in Afghanistan

1. Since taking power on 15 August 2021, Afghanistan's *de facto* authorities have continued to implement their vision of an Islamic-based governance system. These efforts rely in part on the ongoing issuance of decrees and instructions governing the work and functions of *de facto* institutions and their personnel, including the *de facto* security institutions staffed largely by *mujahideen*-turned-*de facto* security personnel, with official law enforcement, military or penitentiary functions.

2. As outlined in this report, the *de facto* authorities also regularly emphasize unity, obedience and sharia-based governance in public statements, highlight their efforts in establishing good governance in the de facto administration in the media, and advocate for transparency of their *de facto* institutions, notably through annual accountability exercises. Similar principles appear in the National Development Strategy announced in August 2025, which outlines a five-year framework based on three pillars; good governance, security and public order, and socio-economic development. In particular, the Strategy acknowledges the need to "invest heavily and make considerable efforts in areas such as … training military personnel … and institutionalizing a culture of lawfulness and accountability".

A. Sharia law and decrees of the Taliban leader

3. After the takeover in August 2021, the *de facto* suspended the Constitution in September 2021, and initiated a review of all laws passed under the former Islamic Republic of Afghanistan, to assess their compliance with Sharia and Afghan traditions.[5] This ultimately resulted in a blanket annulment of all former laws,[6] and includes the 2009 Police Law that outlined police powers and norms on the use of force, the 2018 Penal Code which criminalised murder, rape, and other crimes against life and liberty, and the 2018 Law on the Prohibition of Torture.

4. In parallel the Taliban leader and *de facto* authorities have repeatedly stated that Sharia is the applicable law in Afghanistan, and rejected claims that their review of all republic-era laws created a "legal vacuum".[7] The Taliban leader has instructed the judicial branch to issue verdicts based on Sharia, including its punishments, a directive echoed by the *de facto* Chief Justice of the Supreme Court.[8] The *de facto* Supreme Court views the application of Sharia laws as the way to ensure security, stability, and development, and eradicate injustice and misfortune.[9] Afghanistan's National Development Strategy, launched in August 2025, also commits to the full institutionalization

[5] United Nations, Report of the Secretary-General on the situation in Afghanistan and its implications for international peace and security, 28 January 2022, A/76/667–S/2022/64, para. 6.
The process was then clarified in Decree No. 9 of 24 October 2022 on Stages of Legislative Documents, which outlined a four-step review process. The Decree authorised each *de facto* institution to prepare the initial draft of 'legislative documents' governing their work, through a group comprising *Ulema*, experts and technical staff; the *de facto* Ministry of Justice reviews drafts for their religious compliance, possible deconfliction with legal texts from other *de facto* authorities, and finalizes a first draft; the Independent Legislative Documents Review Commission reviews and makes any further required corrections; after which the draft legislative document is presented to the Taliban leader for approval. See UNAMA *"Report on Treatment of Detainees"* September 2023: Annex 2 - Response of the *de facto* Ministry of Foreign Affairs, pg. 68 - 'Legislative Measures'.

[6] Tolo News, 12 April 2024, https://tolonews.com/afghanistan-188271. See also ARLO Online, Item 8 MOF - Report of a meeting the Taliban leader chaired on 10 January 2023, https://arlo.online/legislation (English | Dari | Pashto) ("all the laws and regulations of the Republic are null and void because Islam and Sharia cancel them. There is no need even for a separate decree to cancel the[m]"). As of August 2025, the *de facto* Ministry of Justice website, which hosts the collection of laws of Afghanistan approved since 1964, lists the status of all legal texts approved prior to the takeover by the *de facto* authorities in August 2021 as "annulled"", and legal texts issued by the *de facto* authorities, thereafter, including decrees, orders, edicts and other legislative actions, as "in effect": http://laws.moj.gov.af/ShowLawPersian.aspx.

[7] 30 March 2024, *de facto* MOJ, https://x.com/MojAfghanistan/status/1774041115957621171?s=20 ("there is no legal vacuum in Afghanistan as "the Holy Quran and Prophet Muhammad's … Hadith and Hanafi jurisprudence … are the principle and base of our laws"); 27 April 2024, https://x.com/MojAfghanistan/status/1784078062528729210 ("Those who say that there is a vacuum of law in Afghanistan are ignorant, and […] should reconsider their faith"); 9 August 2025, *de facto* Spokesperson, https://x.com/pashtortanews/status/1954211070438162578 ("All judgments in Afghanistan's courts are made according to Islamic rulings. … We are not facing a legal vacuum, and our law is Islamic Sharia law.").

[8] *De facto* Spokesperson,13 November 2022, https://twitter.com/Zabehulah_M33/status/1591826650333065216?s=20&t=YY2NjaMG4NNs3oEBJr-yMw; *de facto* Supreme Court, 9 August 2025, https://x.com/SupremeCourt_af/status/1954209944435380582/photo/1.

[9] See *de facto* Supreme Court Spokesperson, 31 March 2024, https://tolonews.com/index.php/afghanistan-188084.

of Sharia law in the next five years as the foundation of the country's laws and the basis for decision-making at all levels.[10]

5. In addition to their commitment to implementing Sharia and developing new laws based on Sharia,[11] the *de facto* Taliban leader has issued numerous decrees, before and since the takeover in August 2021 regulating the conduct of *de facto* security institutions. These decrees instruct against arbitrary arrests and detentions, torture and ill-treatment, abuses and "punishments" toward the population, and violations of the announced amnesty for former officials of the government of the Islamic Republic of Afghanistan and former members of the Afghan National Defense and Security Forces (ANDSF)[12]. The Taliban Leader's decrees include:

- Decree No. 175 of January 2022 approving a "Code of Conduct on Reforming the Prisoners' System". This prohibits torture or ill-treatment of persons deprived of their liberty, from arrest through custody, including interrogations. It authorizes removal from post as well as punishment of an "official or member of personnel" found to have ill-treated a prisoner.[13]
- Decree No. 29 of March 2022 titled "Order on Detention of Accused persons during Investigation and duration of the detention", reiterates to *de facto* security and intelligence authorities that "[d]uring detention, all types of torture shall be avoided because only the court has the authority to take punitive decision […]".[14]
- Decree No. 1521 of 15 March 2022, issued the same day, informed *de facto* GDI of receipt of reported allegations of torture in the northern provinces, including instances of forced ingestion of water, warning of consequences if the allegations found to be established.[15]
- Decree No. 12 of November 2022 on the establishment of the Security and Filtration Commission,[16] provides that an armed official of the "Emirate" who threatens or tortures individuals, or commits other similar acts will be dismissed from the ranks and presented to the military court.[17]

6. UNAMA is not aware of any decrees or instructions issued by the Taliban leader regulating the use of force, including firearms, by *de facto* security authorities. However, in April 2025, the *de facto* Ministry of Justice announced that, among its Sharia review of 196 legislative documents, it had reviewed a 'Police Law' and submitted it for "higher review"[18] to the Independent Legislative Documents Review Commission and then the Taliban leader. It is not clear whether that text also

[10] Afghanistan National Development Strategy, Year 1404 – 1408 (2025/26 – 2029/30) "Towards Stability and Welfare". *De facto* Office of the Deputy Prime Minister for Economic Affairs, 26 August 2025, https://www.dpmea.gov.af/1404-English-News-89.
[11] Taliban leader, 30 March 2025, https://www.youtube.com/watch?v=k-fBIWWwKdY ("…each ministry … should prepare new laws consistent to Sharia, not copy […] correct or amend the previous laws […]. I have returned some draft laws, which were the amended versions of the previous ones.").
[12] While there has been no written clarification regarding the scope of the amnesty issued by the *de facto* authorities, public comments suggested that the "general amnesty" refers to a broad guarantee of protection for former government officials and ANDSF members. See UNAMA Report, "A barrier to peace: Human rights violations against former government officials and former armed force members in Afghanistan".
[13] Decree No. 175, art. 33 ("security officials, prisoners' guards and prison personnel have no right to torture, torment or punish prisoners"), art. 34 ("Officials are to refrain from excessiveness, cruelty, and ill-treatment" and an official or member of personnel ill-treating a prisoner will be considered worthy of punishment or even removal from their post"); art. 35 ("During the interrogation of a detained suspect, beating […] is not permitted. A detainee will only be considered deserving of punishment pursuant to an order of the court."); art. 36 ("a detainee is not to be tortured in any way during their detention and nor are confessions to be obtained through force or duress").
[14] Decree No. 29, Order on Detention of Accused Persons during Investigation and Duration of the Detention, 15 March 2022, which repeated issuances prior to the takeover on 15 August 2021. See also the Edict on Prevention of Punishments without a Court Decision and its Photographing, 20 November 2020 ("No one is allowed to beat someone with a stick, whip or cable or to torture them in any other way without a court verdict. Whenever the Mujahideen capture someone, if they are political or criminal prisoners, they do not have the right to punish them without a court decision.")
Under human rights law, court-ordered corporal punishments, such as flogging, whipping or amputations, constitute torture and ill-treatment and are included among those acts falling under the absolute and non-derogable prohibition on torture. See UNAMA Report, "Corporal Punishment and the Death Penalty", May 2023.
[15] Decree No. 1521 to the General Directorate of Intelligence, 15 March 2022. See UNAMA, "Report on Treatment of Detainees" September 2023: Annex 2 - Response by the *de facto* Ministry of Foreign Affairs, p. 67 (response of the *de facto* MOI).
[16] Also translated in English as the Security and "Purification" or "Clearance" Commission.
[17] Decree No. 12, on the establishment, duties, and powers of the Security and Screening/Vetting Commission, 22 November 2022, art. 9.
[18] *De facto* Ministry of Justice, https://x.com/MojAfghanistan/status/1915276722351542599. See *supra*, fn. 5.

includes provisions that regulate the use of force, and, if so, whether it applies to all *de facto* security authorities. To date it is not confirmed whether this has been approved.

7. UNAMA is not aware of any decrees or instructions issued by the Taliban leader that expressly provide for victims' right to seek redress, to know the truth about harm caused, and to receive reparations. According to State media, "Islamic criminal laws, including retribution (*Qisas*),[19] limits (*Hudood*), and [discretionary punishments] *ta'zeer* play a crucial role in establishing social justice, security, and effectively deterring crimes [and …] safeguard fundamental human rights such as religion, life, intellect, race, honour, and property." It further states "*Qisas* (retaliation) laws safeguard personal safety, laws against alcohol consumption protect intellectual well-being, laws against adultery and defamation protect racial and reputational integrity, and laws against theft protect property rights." Additionally, "the application of […] Sharia rules also establish justice and fairness", and contributes to the reform of criminals, as "witnessing the pain and punishment associated with their actions, offenders are deterred from future criminal behaviour."[20]

B. Public iterations by the Taliban leader and senior *de facto* authorities in Afghanistan and Afghanistan's National Development Strategy

8. Since the takeover, the Taliban leader and senior *de facto* authorities have periodically reiterated, through public statements and speeches, the Taliban leader's instructions prohibiting torture and ill-treatment, reiterating punishments,[21] and calling for adherence to sharia-based conduct by officials, including members of *de facto* security and intelligence institutions. These messages, delivered by *de facto* senior leadership, and disseminated through public events and social media, have emphasized discipline, accountability, and restraint, including calls to respect the announced amnesty towards former government officials and warnings against arbitrary detention and abuse. Statements have been made by the Taliban leader, the *de facto* Minister of Defense, the *de facto* Director General of the General Directorate of Intelligence,[22] and the *de facto* Prime Minister's office,[23] including for violations of the amnesty towards former government officials which have occasionally been acknowledged.

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[19] Under international human rights law, the use of the death penalty is inherently incompatible with the core principles of international human rights law, namely the right to life, and the right to freedom from torture and inhuman or degrading treatment or punishment. UNAMA welcomes the numerous announcements by various *de facto* authorities, including the Supreme Court, the *de facto* MOI, and the *de facto* MPVPV of their involvement in mediating murder cases between victims and perpetrators (including in instances after court verdicts were reached), to secure the forgiveness of the victim's family and acceptance of the payment of financial compensation, over application of the death penalty. However, given the lack of transparency surrounding the handling of cases of violations by *de facto* security forces specifically, it is not clear how many of these reported mediations concern violations by *de facto* security forces or resulted in compensation paid to victims' families.

[20] The Afghanistan Official Voice, 28 February 2024, "Enhancing Social Stability through the Implementation of Islamic Criminal Laws", https://www.alemarahenglish.af/60149-2/.

[21] For example, 31 December 2023, *de facto* Acting Minister of Defense, https://x.com/moiafghanistan/status/1741398560900251912?s=20 (per *de facto* Taliban leader's decree, torture and torment of suspects, as well as detaining someone against the court order for more than the specified time is forbidden. Prisoners are not to be tortured physically or mentally during the investigation. Anyone who violates the Taliban leader's order would be immediately caught and punished); 2 February 2024, https://x.com/TOLOnews/status/1753315091255300571?s=20 (*de facto* Ministry of Promotion of Virtue and Prevention of Vice's military department reiterates that no one has the right to arbitrarily punish criminals without a court order); 24 September 2024, *de facto* Prime Minister's Office, https://x.com/OCS_AFG/status/1838536566785839426 (posting the Taliban leader's remarks warning *de facto* officials against negligence in duties, including for the acts of subordinates, giving an example from the 'time of Jihad' where the Leader dismissed a prison official for claiming he was unaware of a killing in detention by his subordinate).

[22] *De facto* GDI, 25 July 2024, 12:17PM, https://x.com/GDI1415/status/1816379704548659631; and 12:22PM, https://x.com/GDI1415/status/1816380997250044156 (the *de facto* Director General of GDI stated that *de facto* GDI personnel "are subject to Islamic Sharia and the law, and are investigated in cases of violations, such that the General Directorate of Intelligence is now a reformed and law-abiding body.").
De facto GDI reiterated this on 9 February 2026, https://x.com/GDI1415/status/2020871534911328357?s=20.

[23] See *de facto* Deputy Prime Minister Hanafi, 4 September 2023, https://www.ariananews.af/violators-of-amnesty-decree-will-be-prosecuted-hanafi/ (Following the August 2023 UNAMA report on violations against former government officials and former Afghan National Defence and Security Forces members, stated that any act of revenge was considered a crime, and perpetrators would be prosecuted); *de facto* Ministry of Defence's Security and Purification Commission press conference, 31 December 2023, https://www.youtube.com/watch?v=xzX_sZTk0Gg (reiterated commitment to the amnesty but acknowledged these cases "are mostly investigated [and] the result of personal enmity, and the cases are under investigation in the courts"); 1 April 2024, https://www.alemarahenglish.af/islamic-emirate-at-a-glance-2/ (the *de facto* authorities, speaking on *Adherence to General Amnesty,* noted "that certain individuals were dealt with in some cases due to their involvement in rebellion and hostile actions subsequent to the issuance of the general amnesty decree.").

9. Of note, on 5 April 2024, the Taliban leader enumerated a list of instructions, for "Mujahedeen and Officials of the Islamic Emirate", instructing they be shared with subordinates "so that we can serve … our nation properly and give them their Sharia rights".[24] It highlighted:

> "- All officials must ensure […] their duties are carried out effectively to uphold the rights of the people of Afghanistan […]. If any official neglects their responsibilities, their negligence is not excused under Sharia law.
>
> - Security does not come from being tough and killing more; rather, security is aligned with Sharia and justice. Injustice and being opposed to Sharia leads to insecurity. Therefore, self-correction is necessary, as every official and individual's wrongdoing adversely affects the entire system.
>
> - No one should be unjustly harassed, and if someone is detained, they should be asked appropriate questions to determine whether they have any complaints or if they are not being charged with a serious crime. Care should be taken to ensure that no one is unjustly harassed.
>
> - Take lessons from the mistakes and misdeeds of others, especially from those who have a bad reputation. Let their actions serve as a reminder for you to adhere to good deeds and morals."

10. Further, on 10 May 2025, the Taliban leader, at a seminar for *de facto* GDI officials, while describing *de facto* GDI as the "backbone" of the Islamic system, essential for countering enemies' ideological and destructive plans, and enforcing Sharia, advised intelligence officials to "show mercy and maintain good conduct with the public, avoid detaining individuals based on suspicions, refrain from oppressing prisoners, and remain steadfast in Sharia."[25]

11. Senior leadership and command and supervisory officials play a key role in developing a working culture of integrity.[26] Regular and consistent public messaging can help embed a commitment to values across ministries, reaching all ranks. Although limited in frequency, the continued iteration by *de facto* senior leadership at public events, and their publication via social media could contribute to the dissemination of instructions across all ranks, and countrywide.

12. The *de facto* authorities and *de facto* Spokesperson have also repeatedly underscored the "Emirate's" firm commitment to transparency and accountability in annual reviews on ministries' activities and performance in state media.[27] The *de facto* authorities' have reiterated that transparency is "a necessity for improving management [and] preventing corruption", and should extend beyond only "presenting successes … but also sharing challenges, shortcomings, and reform plans with the public … [for] a more comprehensive view of the existing realities."[28]

13. In August 2025, the *de facto* Deputy Prime Minister announced the launch of Afghanistan's National Development Strategy, claiming its implementation would enhance transparency and accountability and increase public and international confidence "in the system".[29] The Strategy outlines a five-year framework based on three pillars, namely good governance, security and public order, and socio-economic development. On good governance, the Strategy outlines the need to strengthen "the rule of law and its equal application", and notes that "to ensure transparency and increase the effectiveness of public services", their institutions must facilitate "easy and widespread access" and "to be accountable to the nation for its actions".

14. On security and public order, described as fundamental to "societal well-being", the Strategy recognized that governments must "invest heavily and make considerable efforts in areas such as

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[24] *De facto* Spokesperson, 5 April 2024, Message of the Taliban leader, https://justpaste.it/dghxm.
[25] *De facto* Spokesperson, 10 May 2025, https://x.com/Zabehulah_M33/status/1921279512404221967; and https://x.com/ARG_1880/status/1921437881047912798.
[26] UNODC, Handbook on Police Accountability, Oversight and Integrity (English), 2011 - Chapter 5, pp. 75 - 76 (V. Before, during and after police actions and operations: strengthening internal accountability and promoting police integrity).
[27] *De facto* Spokesperson, 16 July 2025, https://www.alemarahenglish.af/structuring-good-governance-annual-reporting-practices-in-the-islamic-emirate/ (noting the necessity of "institutionalizing accountability among officials" and "reframing public perceptions of government"); 10 May 2024, https://www.alemarahenglish.af/institutional-reform-a-step-towards-governance-stability/), and 18 May 2024, https://www.alemarahenglish.af/propaganda-against-the-islamic-emirate-and-its-devastating-consequences-on-afghanistan/.
[28] The Kabul Times, 20 July 2025, IEA committed to accountability, https://thekabultimes.com/iea-committed-to-accountability/.
[29] Afghanistan National Development Strategy, Year 1404 – 1408 (2025/26 – 2029/30) "Towards Stability and Welfare". *De facto* Office of the Deputy Prime Minister for Economic Affairs, 26 August 2025, https://www.dpmea.gov.af/1404-English-News-89.

… training military personnel … and institutionalizing a culture of lawfulness and accountability". To that end, the Strategy states the "Emirate … is committed to ensuring security and accessibility, […] reforming and updating security and judicial laws and regulations, determining effective and deterrent punishments, conducting training and educational programs for security and defence forces, [and] holding joint meetings and workshops domestically and internationally".[30]

C. Integration of prohibitions in decrees and other internal operational guidance

15. Further to the Taliban leader's decrees prohibiting torture and ill-treatment, each of the *de facto* security institutions has reported adopting further operational guidance or procedures governing aspects of their work and personnel.[31]

16. The *de facto* MOI has integrated the Taliban leader's instructions on the prohibition of torture and ill-treatment in at least two internal procedures that govern *de facto* police, namely its January 2022 "Procedure that governs the operation of all Security Police Stations and District Police Headquarters"[32] and a July 2023 Procedure on the "duration of the suspect and the accused in custody".[33] Both provide for prosecution per Sharia law in cases of violations of the prohibition.

17. While *de facto* GDI has publicly claimed to "performs its duties based on a comprehensive and complete law, derived from Sharia", "with strict oversight on its implementation",[34] purportedly in line with the Taliban leader's Code of Conduct, it has not shared any copies of instructions to date with UNAMA governing the conduct of their personnel.

18. Further, both *de facto* MOI and *de facto* GDI have also informed UNAMA that they have issued instructions that they claim align with international norms regulating the use of force and firearms,[35] but have not shared copies with UNAMA to date.

19. Lastly, while it is not clear whether the *de facto* OPA has issued any other internal directives on the conduct of personnel beyond the Taliban leader's prohibitions, the *de facto* Director-General of OPA has reportedly issued several periodic instructions to all *de facto* prison directors countrywide. These instructions reportedly recall the prohibition of torture or ill-treatment of detainees, emphasize the responsibility of *de facto* prison directors to ensure compliance by subordinates, and outline consequences including internal investigations and possible referral of cases to military courts for prosecution.[36]

20. As concerns all three *de facto* institutions, UNAMA is not aware of any additional implementing procedures relating to the reporting on, or investigation of violations of those prohibitions.

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[30] The Strategy foresees a priority program on strengthening security and border protection through key areas such as: restructuring and reform of the security and defence sector; reviewing and developing the curricula of security and defence institutions in accordance with Islamic Sharia and the needs of the time; enhancing the capacity and capabilities of security and defence forces. Afghanistan National Development Strategy, Section 3 - National Priority Programs.

[31] It is not clear whether operational guidance was endorsed only at *de facto* Ministerial level or underwent the four-step legislative drafting process. See *supra* fn. 5.

[32] The listed objectives of the text include "Increasing the level of police accountability to the citizens" and "Simplification of dealing with complaints of citizens, protection and respect for their human dignity" (art.2).
The procedure instructs that "police personnel of the Islamic Emirate must seriously avoid humiliation and beating of suspects and the accused" and prohibited taking statements or confessions by force or without consent (art.6), foresees that victims can complain "make objection against the performance of police personnel" (art. 5) and that personnel of police stations and district police headquarters "shall face legal prosecution in case of violations and arbitrariness" (art. 12(14)).

[33] The procedure reiterates the prohibition of "[p]racticing any type of mental and physical torture and sanction during arrest of the suspect, for the purpose of taking forceful confession" (art. 16). Its definition of "Torture and Sanction" encompasses the purposes of detecting facts during the custody or completion of the casefile, or for identifying the real suspected perpetrator (art. 4(17)). Further, "[a] person committing torture and sanction shall be prosecuted based on the provision of Islamic Sharia" (art. 12(1)).

[34] *De facto* GDI, 25 July 2024, https://x.com/GDI1415/status/1816379704548659631, https://x.com/GDI1415/status/1816380997250044156; and 9 February 2026, https://x.com/GDI1415/status/2020871534911328357?s=20.

[35] *De facto* MOI Kabul Command Spokesperson, 22 February 2022, https://twitter.com/khalidzadran01/status/1496138106021498880?cxt=HHwWgMCyhcfrrMMpAAAA (issued a six-point instruction to Kabul Police Command for dealing with the civilian population, including: to "strictly avoid any kind of torture, harassment and insult" during pursuit and effecting arrests in relation to incidents; prohibiting "firing against anyone" while patrolling, other than in self-defence; and warning that "[t]hose who violate the above cases will be handed over to the military court strictly and without delay.").

[36] For instance, *de facto* OPA, Instruction No. 6 on prevention of beatings, insults, and immoral treatment of prisoners, 10 July 2024.

II. Oversight Mechanisms and Outcomes

21. Effective accountability requires strong internal and external mechanisms. To implement the prohibitions of the Taliban leader's decrees regulating the behaviour of *de facto* security personnel, the heads of each of the *de facto* security institutions should establish effective internal mechanisms and procedures to ensure internal discipline, control and oversight of their personnel. This includes internal policies, procedures and regulations that provide for effective internal reporting and recording systems, investigations, and accountability for offenses in violation of issued decrees, including through disciplinary actions, and mechanisms that allow for public scrutiny.[37]

22. It also requires independent institutions that have powers to investigate and take appropriate actions based on laws, with respect to violations.[38] Since 15 August 2021, the *de facto* authorities have dismantled human rights mechanisms that had oversight roles, like the former Afghanistan Independent Human Rights Commission and reoriented the mandate of the former Attorney-General's Office responsible for prosecutions under the former Republic. Nonetheless, other mechanisms, including some that were newly established, provide a degree of external institutional oversight over *de facto* security authorities.

A. Structures within *de facto* MOI, GDI and OPA and internal procedures

23. *De facto* MOI, *de facto* GDI, and *de facto* OPA each maintain directorates dedicated to monitoring the conditions of detainees in their respective places of detention,[39] as well as internal security units tasked with oversight of the conduct, including criminal offences, of their personnel. While UNAMA sought to engage the *de facto* security institutions on their respective existing internal procedures that strengthen internal discipline and accountability, only the *de facto* MOI shared some procedures that govern its operations (detailed below).

24. On monitoring places of detention, the *de facto* MOI Directorate of Human Rights preliminarily investigates allegations of violations of Decree No. 29 by their *de facto* security officials, including of killings, torture or ill-treatment. That Directorate then likely refer allegations that appear preliminarily substantiated to *de facto* MOI's Directorate General of Internal Security, which is responsible, inter alia, for summoning individuals and investigating all offences and violations involving *de facto* police personnel. [40] Investigations and findings are referred to the *de facto* MOI's Directorate General of Police Rights - which reportedly examines offences committed by *de facto* police, whether on or off duty), at the central level and line departments - for other actions "with the relevant office". Administrative sanctions for cases that are not deemed referrable to military courts include warnings, proposing lateral reassignments to remote units, postponing regular promotion (in grade/step) or denying encouragements or commendations by officials.[41]

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[37] See Recommendations (Section V) and Annex (Section F "Key procedures and mechanisms promoting effective accountability"). See also OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 19: Law enforcement and human rights in Command and Control, Management and Organization; Chapter 21: Law enforcement and accountability for human rights violations - i. Internal control within law enforcement agencies.

[38] Human Rights Committee, OHCHR Study, Role of the rule of law and accountability, at the national and international levels, in the prevention of human rights violations and abuses, 11 September 2024, A/HRC/57/27, paras. 11, 24-25, 52(b), (c), 54. See also Guidelines for effective implementation of Code of Conduct for Law Enforcement Officials, section 1B(3) 'Discipline and Supervision'.

[39] The monitoring of places of detention for both *de facto* MOI and *de facto* GDI, are part of the mandate of their "Directorates of Human Rights"; and for *de facto* OPA's Directorate of Monitoring. See *de facto* MOFA Response to Detainee Report, for each institution.

[40] *De facto* MOI's Directorate General of Internal Security can also do its own monitoring. See also *de facto* MOI, Procedure on Security Police Stations and District Police Headquarters, 5 January 2022:

- Art. 12(15): "Officials of the General Directorate of Internal Security in police stations and district police headquarters are obliged to do continuous and effective monitoring of police performance according to their job descriptions."
- Art. 25: "Internal security staff in police stations and district police headquarters, in coordination with relevant officials, are obliged to monitor the process of implementation of this procedure in their respective areas and report any violation to senior officials to take necessary measures. If this procedure is not implemented in a continuous manner that leads to concealment of crimes and causes hindrance for the citizens, violators shall be identified, and necessary measures shall be taken against them."

[41] The *de facto* MOI July 2023 Procedure on the "duration of the suspect and the accused in custody", art. 12(2) (cases in which torture or ill-treatment arose in violation of Decree No. 29 are "assumed prosecutable"; and the person or the officials involved in the case shall be officially summoned by the officials of Internal Security; after interrogations the casefile, for the purpose of scrutiny and approval, shall be

25. Further, on 1 June 2025, to "ensure accountability, enhance transparency," and "closely monitor police performance", the *de facto* MOI also announced that the public could directly submit complaints to its Audit Inspectors concerning police conduct, including "improper performance, abuse, harassment, or corruption", for investigation, and shared contact details of Audit Inspectors in all 34 provinces.[42] This was followed on 7 July 2025, by the *de facto* MOI announcement that a new directive required all *de facto* officials and military personnel wear uniforms during official hours, to facilitate public identification of police forces,[43] a positive step towards accountability for offences and misconduct by *de facto* police personnel.

26. In the *de facto* GDI, the *de facto* Human Rights Directorate monitors its detention centres and reports having full investigative authority over reported complaints of human rights violations, such as torture or ill-treatment, that arise in GDI places of detention. It refers cases where it finds allegations are established to *de facto* GDI "leadership" for review and assessment on follow-up, including possible referrals to military courts.[44] Separately, *de facto* GDI's Directorate of Internal Security receives complaints and investigates offences committed by all *de facto* intelligence personnel. An internal commission or 'complaints hearing department' reportedly reviews all cases individually, including the gravity of the offence, to determine whether a member should be disciplined (internally), terminated, or the case referred to *de facto* military courts. Where victims file a complaint directly with a *de facto* military court, the latter investigates and adjudicates the case entirely.

27. On 9 February 2026, the *de facto* GDI also announced the establishment of two contact numbers for people to submit their complaints about *de facto* GDI employees and officials, instructing that complaints should be brief and based on evidence, and assured that the identity of complainants would remain confidential. Alternative channels such as its official webpage or Signal may also be used.[45]

28. Similarly, the *de facto* OPA's internal security unit reportedly investigates allegations of offences and misconduct that would amount to human rights violations involving *de facto* penitentiary personnel, and reports outcomes and findings on individual cases to the *de facto* Director-General of OPA for action. On occasion, joint investigations are undertaken involving representatives of several institutions, such as the *de facto* Provincial Governor's office, *de facto* MOI, GDI, or the *de facto* Supreme Court, with a view to establishing responsibility for human rights violations (see Section IV, below).

29. Overall, while some *de facto* ministries have integrated the Taliban leader's prohibitions in internal procedures, for example by the *de facto* MOI, UNAMA has not been able to verify whether comprehensive procedures, as outlined in Annex Section F "Key Procedures and Mechanisms Promoting Effective Accountability", exist across institutions, whether by decree of internal regulation. These include procedures that regulate professional conduct, provide for command responsibility for the actions of subordinates, manage procedures on complaints, outline disciplinary procedures and govern case management, including data collection systems.[46]

30. UNAMA recognizes that each of the *de facto* security authorities have reportedly adopted other procedures but does not know whether they adhere to international norms and standards for law enforcement bodies. For example, whether the procedures on the use of force reportedly adopted by *de facto* MOI and GDI require assessment of legality, necessity and proportionality, or mandatory

submitted to Directorate General of Police Rights at the central level, and the provincial level to Department of Police Rights of Provincial Police HQs, and after legal comment on the case, it shall be referred "to the relevant office").

[42] *De facto* MOI Spokesperson, 1 June 2025, https://x.com/abdulmateenqani/status/1929150634965807606. It is not known whether alternative means were used to disseminate the contact details of Audit Inspectors, and the degree of its accessibility in remote locations, including for women.

[43] *De facto* MOI, 7 July 2025, https://x.com/moiafghanistan/status/1942091108386787783; https://x.com/moiafghanistan/status/1942114193068429778; https://x.com/moiafghanistan/status/1942135192950350299; https://x.com/abdulmateenqani/status/1942137351515296143.

[44] Including on ensuing punishment, whether disciplinary (suspension, termination) or to refer cases to *de facto* military courts.

[45] *De facto* GDI, 9 February 2026, https://x.com/GDI1415/status/2020871534911328357?s=20.

[46] See Annex - Section F "Key procedures and mechanisms promoting effective accountability".

reporting of all use of force or firearms incidents and reviews. It is also unknown whether any procedures on the conduct of investigations include safeguards for the protection of witnesses and victims,[47] or gender-sensitive approaches on dealing with cases of violence against women.[48] While the *de facto* MOI and *de facto* OPA engage women police and guards, accurate numbers on the total strength of their respective female workforce or their particular functions have not been identified, nor is it clear that they have investigative roles.[49] No information has been received on whether the *de facto* GDI employs female staff.

31. UNAMA urges each of the *de facto* security institutions to review their existing procedures and guidance having regard to the "Key Procedures and Mechanisms Promoting Effective Accountability" in Annex - Section F, and address any gaps, as necessary to ensure compliance of each with international human rights standards. Where guidance does not exist, UNAMA calls on each of the *de facto* security institutions to develop new instructions or operating procedures that integrate applicable international human rights standards into all identified areas of their work, to ensure their practices align with international standards for law enforcement institutions.

B. Cases involving *de facto* security personnel

32. Per its mandate, UNAMA engages with the *de facto* authorities on individual cases of possible human rights violations, sharing cases for their follow-up. In its work documenting violations, victims often inform UNAMA of steps by relevant *de facto* security authorities, for instance, where accused *de facto* security personnel were reportedly arrested and investigations commenced. UNAMA does not have the resources to continue following all such cases to their conclusion.

33. UNAMA has received information from *de facto* authorities of instances where individual *de facto* security personnel, including *de facto* directors, involved in torture and ill-treatment were reportedly dismissed from service, and their cases referred to *de facto* military courts for criminal adjudication, although UNAMA cannot verify those cases. Notwithstanding, UNAMA is aware of instances where no arrest or investigation took place after incidents raising concerns of serious human rights violations against male and female victims. With regard to several incidents shared by UNAMA since 2022 with the *de facto* Ministry of Foreign Affairs for follow-up, *de facto* MOI or *de facto* GDI could not confirm the occurrence of the incident, or said investigations were inconclusive as to the perpetrator.

34. While UNAMA is aware that investigations have been conducted in some instances, it is not known to what extent all complaints received are registered, duly investigated and are either dismissed or addressed internally with disciplinary actions, or what proportion are referred to *de facto* military courts. Nor is information available on whether the referral of cases to the *de facto* military courts occurs at the discretion of the head of *de facto* institutions or is governed by rules requiring referral of certain cases to military courts.

35. Although the *de facto* Spokesperson has repeatedly underscored the "Emirate's" commitment to the principles of transparency and accountability in its annual reviews on ministries' performance,[50] public information on the handling of human rights violations and outcomes is limited. Most notably, *de facto* MOI has issued a few public announcements acknowledging

[47] For example, see international guidance including the Minnesota Protocol on the Investigation of Potentially Unlawful Death (2016); the Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (Istanbul Protocol) (2022); the Principles on Effective Interviewing for Investigations and Information-Gathering (the Méndez Principles) (2021).
[48] See Committee on the Elimination of Discrimination Against Women, General Recommendation No. 33 on Women's Access to Justice, CEDAW/C/GC/33, 23 July 2015, para. 51(c), (d), (g), (k).
[49] *De facto* MOI Spokesperson, 16 August 2025, https://x.com/abdulmateenqani/status/1956684019183313221 (TOLO News interview stating that MOI oversees 200,000 personnel, of which 1,995 (0.99%) are female police, working in Kabul and provinces in different sections.).
[50] For example, *de facto* Spokesperson, 16 July 2025, https://www.alemarahenglish.af/structuring-good-governance-annual-reporting-practices-in-the-islamic-emirate/; 10 May 2024, https://www.alemarahenglish.af/institutional-reform-a-step-towards-governance-stability/; and 18 May 2024, https://www.alemarahenglish.af/propaganda-against-the-islamic-emirate-and-its-devastating-consequences-on-afghanistan/.

incidents involving *de facto* security personnel and outlining actions in response.[51] Other announcements by *de facto* MOI have only generally highlighted the aggregated number of cases addressed involving *de facto* police, without any disaggregation by types of offence; moreover, such announcements have focused on general criminal activity such as abuses of authority, accepting bribes, carrying illegal weapons, and embezzling government equipment, rather than offences that constitute serious human rights violations.[52]

36. Communications by other *de facto* ministries on accountability for offences, some of which would constitute human rights violations, have been equally sporadic and generalised, and could contribute to a prevailing climate of impunity. To illustrate:

- In official responses to UNAMA reports, in May 2023 the *de facto* MOFA stated that 93 cases of torture or ill-treatment in the custody of "*de facto* security organs" were recorded and investigated, with some perpetrators dismissed from duties and punished according to their crimes.[53] There was no breakdown of the authorities concerned, the rank of personnel, or the punishments;
- In July 2023, the *de facto* MOI's Human Rights Directorate reported via *de facto* MOFA that it had identified 21 cases of human rights violations that were referred to investigative departments for follow-up.[54] The violations or ensuing outcomes were not clarified;
- On 31 December 2023, the *de facto* Security and Filtration Commission stated that "dozens" of offenders had been arrested in the previous year and investigated for torture or ill-treatment; and that the *de facto* courts reportedly resolved 4,261 cases involving *de facto* military personnel.[55] There was no information as to the outcomes of investigations, the types of offenses, or the outcomes in the cases of the 4,261 *de facto* military personnel;
- On 22 January 2025, the *de facto* Ministry of Defence's Central Commission for Security and Clearance Affairs' Annual Report, while claiming that illegal arrests, detentions, and all forms of torture per the Taliban leader's decrees were "completely eradicated", acknowledged "rare instances where violations occurred, [and] violators were referred to special military courts and were punished accordingly". It further reported that "corrupt and undesirable officials were identified and removed from ranks, with violators prosecuted",[56] without further detail.

37. The public announcements on the number of cases 'addressed' indicates that the *de facto* authorities have internal procedures for the registration of complaints, and related data on investigations carried out, and their follow-up. However, recalling international standards and best

[51] For example, *de facto* MOI spokesperson, 27 December 2021, https://af.shafaqna.com/FA/494521 (announcing that an investigation was launched into a video depicting *de facto* security force members allegedly torturing a former ANDSF member and that the perpetrators would be arrested); de facto Deputy Minister of Interior, 18 January 2022, https://www.youtube.com/watch?v=dRPXardtan8 (acknowledged that in January 2022, *de facto* security personnel in Kabul mistakenly opened fire on a civilian vehicle passing a check point, which resulted in the death of a woman in the vehicle; announced that the perpetrator was arrested, and the victim's family received money for funeral expenses); *de facto* MOI spokesperson, 13 November 2023, https://x.com/khalidzadran01/status/1723977172308951142 (announcing that disciplinary action will be taken against the *de facto* uniformed personnel who appeared in a social media video forcefully cutting the hair of a young man, as only a *de facto* court can order punishments); *de facto* MOI, 25 June 2024, https://x.com/moiafghanistan/status/1805542794947133566 (announcing six *de facto* personnel involved in torturing a man in Faryab province were arrested and under investigation; stating torture cannot be justified and the perpetrators will be dealt with legally).

[52] For example, *de facto* MOI, 22 October 2023, https://x.com/moiafghanistan/status/1716047998772302324 (reported that in the previous 6 months its Internal Security Police had arrested 449 *de facto* police personnel for crimes including accepting bribes, abusing positions of authority, carrying illegal weapons, and embezzling government equipment); Tolo News Interview with *de facto* MOI spokesperson, 24 August 2024, https://tolonews.com/afghanistan-190384 (in the previous six months, over 600 individuals were dismissed from the *de facto* police forces, and referred to judicial authorities for prosecution, reportedly for "violations or misusing the name of the mujahideen").

[53] See UNAMA, Report on "Corporal Punishment and the Death Penalty", May 2023; Annex - *De facto* MFA Response (English, Dari, Pashto).

[54] See UNAMA, "Report on Treatment of Detainees", September 2023: Annex 2 - Response by the *de facto* Ministry of Foreign Affairs, p. 66.

[55] *De facto* MOI, 31 December 2023, https://x.com/moiafghanistan/status/1741398560900251912 and https://x.com/moiafghanistan/status/1741358924345815077.

[56] RTA, Central Commission for Security and Clearance Affairs, 22 January 2025, https://rta.af/en/the-annual-report-of-the-central-commission-for-security-and-clearance-affairs/.

practices for law enforcement on transparency, UNAMA notes that none of the announcements provide public information about the number and types of offences being received and investigated, in particular those that would constitute human rights violations, the outcomes of complaints investigated and the number of referrals to *de facto* military courts for prosecutions.

38. Accordingly, UNAMA calls on each of the *de facto* security institutions to adopt instructions and procedures enabling the publishing of reports and statistics regarding the use of force and the handling of complaints against law enforcement. Public reports should include disaggregated information, for instance, on the number and type of complaints received (internally or from the public), the nature of offenses concerned, outcomes of investigations (including internal actions, such as dismissals or punishment, or referrals to *de facto* military courts).[57]

C. *De facto* Provincial Governors

39. As under the former Republic, *de facto* Provincial Governors or sub-governors have oversight of the *de facto* Provincial Chiefs of Police in provinces and districts.[58] In some areas, *de facto* Provincial Governors or their representatives visit *de facto* police lockups and prisons, and on occasion have reportedly instructed the opening of investigations into allegations of misconduct by *de facto* security or penitentiary personnel in their provinces.[59]

D. *De facto* 'Military Commission' and the Security and Filtration Commission[60]

40. In December 2021, shortly after the takeover, the Taliban leader created a joint committee comprising the *de facto* MOD, MOI and GDI (known as the 'Military Commission'), tasked with, inter alia, 'cleansing [our] ranks'. It instructed per its procedures, "[where] undesirable or corrupt persons [are] found with any of these units, the head of that Unit will be summoned to a military court to face the appropriate punishment per Sharia".[61] In November 2022, a new Decree created a Security and Filtration Commission, seemingly mandated with the same role as the Military Commission, with structures in Kabul and the provinces.[62]

41. In addition to coordinating security- and operations-related tasks involving their respective entities, the commissions were mandated, inter alia, to, "listen to complaints related to undesirable

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[57] See UNODC, Handbook on Police Accountability, Oversight and Integrity (English), 2011 - Chapter 3: Dealing with complaints against the police - Disclosure of complaints statistics, p. 36; UNODC, "Guidelines for the Governance of Statistical Data by the Police", 2022 - section 3.5 Data on Police Conduct (Use of Force and Firearms, and Professional Conduct), pp. 40-44.

[58] 2009 Police Law, art. 4: "(1) The police shall perform their duties under the leadership of the Minister of Interior in the capital, as well under the effect of the respective governor and sub-governor in the provinces and districts. (2) Police perform their duties according to this law and follow their organizational chain of command."

[59] For instance: a *de facto* Provincial Governor reportedly ordered an investigation into a complaint made to the Provincial *de facto* Chief of Police office of ill-treatment of a suspect at a district police facility, and sent a joint delegation comprising staff of his office, *de facto* GDI and the provincial *de facto* Chief of Police to investigate, due to a lack of impartial investigation at district level. After finding that the allegation was established, the policeman was removed from his position.
In 2023, a *de facto* Provincial Governor and his deputy led a delegation comprising the *de facto* GDI director and the *de facto* Chief of Police for an unannounced visit to a provincial prison to meet male and female detainees after media reported allegations of sexual abuse in several prisons.
In 2024, reportedly, on the order of a *de facto* Provincial Governor, a *de facto* Provincial Chief of Police arrested and suspended from duty a District *de facto* Chief of Police and five other *de facto* security personnel who had a dispute with a family about a forced marriage and dowry. The *de facto* Spokesperson said "Individuals and military personnel who used force or opted for torture had been referred to the military court, may be arrested and the dispute referred to local elders to address it.": 3 April 2024, https://pajhwok.com/2024/04/03/use-of-force-against-ghor-girl-officials-among-8-held/.

[60] Also variously translated in English as the Security and "Purification" or "Clearance" Commission, or Central Commission for Security and Clearance Affairs.

[61] Decree No. 76, Instructions on the representatives of the three organizations for the cleansing/purging of ranks, 1 December 2021, Official Gazette 1432 of 22 May 2023, http://laws.moj.gov.af/ShowLawPersian.aspx; AAN English translation.

[62] Decree No. 12, The establishment, duties, and powers of the Security and Filtration Commission, 22 November 2022 (Official Gazette 1432 of 22 May 2023), AAN English translation; further amended by Decree No. 38 of 18 May 2023 in Official Gazette 1434 of 11 July 2023, and Decree No. 23 of 8 March 2026 in Official Gazette 1487 of 17 March 2026, pp. 96-97, at http://laws.moj.gov.af/ShowLawPersian.aspx.
While the Kabul-based de facto Central Security and Filtration Commission is chaired by the Acting de facto Minister of Defence, "Provincial commissions" were initially chaired by the de facto Deputy Provincial Governor from 2023 until March 2026, when Provincial Governors were appointed instead.
The Kabul-based *de facto* Central Commission comprises high-ranking officials of *de facto* MOI, GDI, the Supreme Court, the Administrative Office of the President, and the Taliban leader's Office. "Provincial commissions" now chaired by the *de facto* Provincial Governor comprise provincial chiefs of *de facto* MoD, Police, and GDI.

and corrupt persons, make decisions about them", "confirm the existence of undesirable and corrupt officers in the defence and security organs and other administrations," and "inform the relevant agencies to dismiss the mentioned individuals from their duties".[63] The Central Commission should refer cases to the *de facto* military courts where they involved offenses such as "disobey[ing] the decision of the Central Commission, violat[ing] orders of the defence and security organ or the head of the administration",[64] and offences towards the population such as "threatening, terrorizing and torturing people, [conducting] arbitrary raids on the public under various pretexts without the guidance of the relevant organ, or other similar acts".[65]

42. For crimes that are "not serious", the commission can "disciplinarily demote, transfer or coercively send the perpetrator to a military unit that has tough conditions".[66] To enable future screening in recruitments and preclude their rehiring, defence and security institutions must register the biometrics of individuals dismissed from their service, take "strong guarantees" from individuals, and share their individual records with biography and photo with relevant security entities and human resource directorates of other administrations. Dismissed individuals who are "seen again in the ranks of the Islamic Emirate, will be expelled … and presented to the military court".[67]

43. By that decree, the Taliban leader also instructed the Central Commission to develop a code of conduct for implementation of the regulations and principles governing officers of the defence and security agencies and ensure its implementation.[68]

44. To date the *de facto* Central Commission has made few public announcements about the results of its work, or as concerns accountability of *de facto* security forces for reported abuses towards the population.[69] Its initial announcement in February 2022 that 4,350 individuals across all ranks had been expelled from service,[70] disclosed no details on the grounds for dismissal or details of procedures. Subsequent announcements have remained largely generic. For instance, the *de facto* Central Commission's Annual Report published on 22 January 2025 acknowledged, that "violations [by *de facto* security members] were referred to special military courts and punished", and that "[c]orrupt and undesirable officials were removed from ranks, with violators prosecuted",[71] but no figures were given, nor any details on the types of crimes or punishments.

45. Further, on 28 April 2025, the *de facto* Central Commission announced that "the clearance process has reached its final stages and [would] be completed soon", emphasizing "quality should be prioritized over quantity in the security forces".[72] Despite the clearance process reportedly being close to completion after over four years of work at the time of that announcement, to date it is not clear how the Security and Filtration Commission received information of abuses or otherwise conducted its work, how many complaints the Security and Filtration Commission has registered against the *de facto* security members of each institution, investigated, and referred to *de facto* Military Courts or otherwise sanctioned administratively, what types of offences they were dismissed for, or whether complainants or victims were involved in its processes. Similarly, UNAMA is not aware whether the *de facto* Commission developed a code of conduct governing officers of the defence and security agencies and, if so, whether it is currently applicable and implemented in practice.

[63] If the relevant body does not act, the Central Commission will dismiss the mentioned persons from their duties: art. 2(4)
[64] Decree No. 12, The establishment, duties, and powers of the Security and Filtration Commission, 22 November 2022, art. 2(3)-(4).
[65] *Ibid*, art. 9.
[66] *Ibid*, art. 3.
[67] *Ibid*, art. 13.
[68] *Ibid*, art. 2(2).
[69] The "Security and Clearance Commission" reports on its X page only generally on periodic meetings chaired by the *de facto* Minister of Defence, and topics discussed. See https://x.com/SCC_IEA.
[70] Salam Watandar, 21 February 2022: https://swn.af/en/2022/02/4350-individuals-expelled-from-islamic-emirate-ranks/.
[71] RTA, *De facto* Central Commission for Security and Clearance Affairs, 22 January 2025, https://rta.af/en/the-annual-report-of-the-central-commission-for-security-and-clearance-affairs/.
[72] *De facto* Security and Clearance Commission, 28 April 2025, https://x.com/SCC_IEA/status/1916791898217292005. Announcements since then have been general and made no reference to the clearance process or addressing violations by *de facto* security forces, for example, 17 May 2026, https://x.com/SCC_IEA/status/2055996303918989372?s=20; 21 May 2026, https://x.com/SCC_IEA/status/2057407964395286754?s=20.

E. *De facto* High Directorate of Supervision and Prosecution of Decrees and Edicts

46. By decree of March 2023, the functions of the former Office of the *de facto* Attorney-General were abolished and the institution was renamed the "High Directorate of Supervision and Prosecution of Decrees and Edicts" (hereafter, High Directorate), with a mandate to oversee the compliance of all *de facto* institutions – civilian and security - with instructions issued by the Taliban leader. As concerns the *de facto* security institutions, the decree authorised the High Directorate to monitor the legality of summonsing individuals, their subsequent detention, and investigate complaints of torture or ill-treatment in custody. While not expressly mandated to receive complaints directly from the public, it can collect information of complaints of violations by *de facto* entities breaching decrees and orders, including from social media or other sources.[73] All cases referred by the *de facto* High Directorate are to be addressed by the provincial military court, which is to review and decide cases at their earliest time.[74]

47. While the *de facto* High Directorate is required to record all cases and report quarterly to the Taliban leader's office on the findings of its monitoring of *de facto* security institutions,[75] no information is publicly available either on noted violations or on outcomes of the High Directorate's actions.

48. To date the *de facto* High Directorate has not announced the results of its monitoring work, including on the types and number of violations documented, or the *de facto* institution(s) concerned, the number of cases it has referred to *de facto* Military Courts, or the judicial outcomes. Exceptionally, in Balkh, on 12 November 2024, the *de facto* Head of Balkh's Department of Supervision and Prosecution of Decrees and Edicts announced that his department had addressed 13 cases to the *de facto* military court for proceedings,[76] though there was no detail as to the types of violations referred.

49. UNAMA was informed of instances where *de facto* Departments of Supervision reportedly referred cases of misconduct or breaches of decrees to the *de facto* High Directorate in Kabul for information or action,[77] though it is not clear what, if any steps, were taken thereafter. In one instance, a delegation of the *de facto* High Directorate from Kabul reportedly investigated and dismissed the *de facto* head of a District GDI following reports that detainees were being tortured.[78] UNAMA is equally informed of instances where *de facto* authorities have interfered with the monitoring and reporting of findings into violations by *de facto* High Directorate inspectors, and where provincial level *de facto* Directors of the High Directorate pressured their staff to remove some violations from their reporting to Kabul's *de facto* High Directorate.[79]

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[73] Decree No. 32, Duties and Authorities of the High Directorate of Supervision and Prosecution of Decrees and Edicts, 21 March 2023, art.10 on "Evaluation of Complaints and Information" provides that powers include:
(1) Monitoring and taking appropriate decision with regards to the citizen's complaints in social media, information received or broadcast on violation of Orders of Decrees, legal and applicable documents that took place in Emirates entities and the private sector entities that have a working relation with Emirate entities.
(2) … [E]valuate and take appropriate decision with regards to information received from detecting, investigating, research agencies or presented by former or current monitoring officials.

[74] Decree No. 23, Referring cases of the High Directorate of Supervision and Prosecution of Decrees and Edicts to the Military Courts, 5 February 2024.

[75] Decree No. 32, Duties and Authorities of the High Directorate of Supervision and Prosecution of Decrees and Edicts, 21 March 2023, art. 16 on "Crime Statistics", requires the High Directorate to "collect, analyse and record the cases in the Information Office" and "report to the authoritative entities after detection and investigation of crimes." Departments at provincial level do report their findings to the High Directorate in Kabul.

[76] RTA News, 13 November 2024, x.com/pashtortanews/status/1856616992372924760 (*de facto* Head of Balkh's Department of Supervision and Prosecution of Decrees and Orders announced that during the year 1445, his department had, among other points, addressed five directives and court proceedings of 13 cases in the Military Court).

[77] Including the involvement of *de facto* personnel in exchanging high dowries; forced marriages for multiple wives; child recruitment; trading narcotics; and nepotism through the recruitment of close relatives.

[78] Dates and locations not mentioned for protection. UNAMA cannot verify these cases.

[79] Dates and locations documented by UNAMA.

F. *De facto* Ministry of Propagation of Virtue and Prevention of Vice's Commission on the Hearing of Complaints

50. While not mandated with oversight, since early 2022 the *de facto* Ministry of Propagation of Virtue and Prevention of Vice and Complaints Hearing (MPVPV) has accepted complaints from the public against personnel of a *de facto* authority or ministry, including *de facto* security personnel, with a view to facilitating complaints resolution. Complainants could submit cases in person, by telephone hotline, complaint boxes if in Afghanistan, or online for Afghans abroad.[80] The Taliban leader formalized this function on 8 November 2023 by a decree approving the Law on Hearing of Complaints, defining its scope and procedure.[81]

51. The complaints process comprises three steps overseen by three corresponding directorates of its Commission on the Hearing of Complaints.[82] Firstly, where a complainant cannot resolving their issue directly with the concerned *de facto* entity (or its provincial-level department), they can turn to the *de facto* MPVPV which registers complaints and seeks to mediate cases between parties[83], and may undertake further investigations with the concerned *de facto* authority for information or action; where resolution is not possible, it refers disputed cases to other *de facto* authorities, including the military courts, for adjudication.[84] Per the Law on Hearing of Complaints, complaints amounting to criminal offences that are not addressed by the concerned *de facto* entity, such as torture or ill-treatment threats against complainants, or interference in court proceedings by the concerned de facto entity, are referred to the *de facto* courts or the Taliban leader.[85]

52. On 7 April 2024, *de facto* MPVPV announced the creation of a new military department headed by a *de facto* Deputy Minister to specifically handle those complaints of offences by *de facto* security forces and reiterated that *de facto* security forces persistently committing "violent offences", despite three warnings by its inspectors, would be subject to one-day imprisonment in central facilities and three-day imprisonment in provincial centres.[86]

53. On the outcomes of its work, the *de facto* MPVPV has regularly communicated publicly, reporting figures on the volume of complaints received or resolved.[87] However those announcements do not make clear the proportion of complaints which concern *de facto* security officials, as distinct from other *de facto* entities and officials, or individual Afghans. For instance, the *de facto* MPVPV has announced:

- On 13 April 2024, that it had registered and resolved 6,800 complaints, reportedly concerning appropriation of goods or property, "improper conduct" of some *de facto* authorities towards

[80] UNAMA, "*De Facto* Authorities' Moral Oversight in Afghanistan: Impacts on Human Rights", July 2024, p. 18.
See also *de facto* MPVPV Spokesperson, 2 October 2024, https://tolonews.com/afghanistan-190996.
[81] Decree No. 242 approving the Law on Hearing of Complaints of 8 November 2023, Official Gazette No. 1444 on 5 March 2024, https://mopvpe.gov.af/dr/media/16 (Pashto) and http://old.moj.gov.af/Content/files/OfficialGazette/01401/OG_01444.pdf (Pashto). "Complaints", whether shared verbally or in writing concerning "ill treatment by Emirate entities' officials or employees."
[82] *De facto* MPVPV, https://www.mopvpe.gov.af/dr/%D8%AF%DB%8C%D9%88%DA%AF%D8%B1%D8%A7%D9%85-%D8%AA%D8%B4%DA%A9%DB%8C%D9%84%D8%A7%D8%AA%DB%8C (Dari).
[83] The November 2023 Law on Hearing of Complaints did not distinguish between men and women in the complaint process. However, according to UNAMA "Report on the Implementation, Enforcement and Impact of the Law on the Propagation of Virtue and Prevention of Vice in Afghanistan" (April 2025), only Baghlan *de facto* Department for the Propagation of Virtue and Prevention of Vice has employed female staff. The lack of female staff deters women from bringing forward their complaints since interactions between female complainants and male complaint officers is not widely accepted in Afghan culture. *De facto* MPVPV informed UNAMA that a woman who wishes to file a complaint may do so by informing the guard at the gate, and a male staff member would come to an office at the gate to hear the complaint.
[84] Decree No. 242 approving the Law on Hearing of Complaints of 8 November 2023, Official Gazette No. 1444 of 5 March 2024, art. 9. See also UNAMA, "*De Facto* Authorities' Moral Oversight in Afghanistan: Impacts on Human Rights", July 2024, p. 18.
[85] *Ibid*, arts. 11-13.
[86] Tolo News, 7 April 2024, https://tolonews.com/pa/afghanistan-188201; https://x.com/TOLOnews/status/1777041149812945157.
[87] Noting *de facto* MPVPV's prolific announcements on addressing women's rights issues (including enforcing inheritance rights, preventing forced marriages, and addressing domestic violence claims), UNAMA seeks to distinguish between *de facto* PVPV's mandate under the Law on the Hearing of Complaints, and its role under the Law on the Propagation of Virtue and Prevention of Vice in promoting Sharia, though it is not always clear. See Law on the Propagation of Virtue and Prevention of Vice, Official Gazette No. 1452 of 31 July 2024, published 21 August 2024: https://x.com/mojafghanistan/status/1826221822846591036?s=46. See also 3 March 2025, https://swn.af/en/2025/03/ministry-of-promotion-of-virtue-and-prevention-of-vice-claims-sorting-30-cases-of-women-rights/

citizens, and some cases of "women's rights."[88]

- On 20 August 2024, that it had registered 9,808 complaints, of which 5,486 (56 percent) complaints were resolved, and "given guidance" on 2,179 complainants;[89]
- On 2 October 2024, that its Complaints Commission had registered over 1,700 complaints from March to September 2024, including complaints about conduct of "Islamic Emirate enforcers and military personnel," with the majority concerning "civil complaints".[90]

Despite the lack of clarity in its public statements, UNAMA was informed that the majority of complaints reportedly involved *de facto* security forces.[91]

54. UNAMA is informed of instances where *de facto* Provincial PVPV Directors have reportedly referred cases involving *de facto* personnel to *de facto* military courts for action, including reportedly in cases of ill-treatment of detainees,[92] though it is not clear what, if any steps, are taken thereafter. UNAMA cannot verify these claims.

55. Despite relatively regular public reporting, the *de facto* MPVPV's announcements to date largely focus on the volume of complaints handled. They do not provide disaggregated information on the number of complaints by category of violations, the individual *de facto* security institution(s) concerned, the outcomes of cases addressed (dismissed vs. established), and actions taken, including the number of cases involving *de facto* security personnel that are referred to *de facto* military courts for judicial outcomes.

G. Office of the *de facto* Prime Minister

56. The *de facto* Prime Minister has, on occasion, ordered investigations into incidents that have resulted in civilian deaths by *de facto* security forces. For example, in response to killings on 3 and 4 May 2024 in Badakhshan Province in connection with protests and clashes between district *de facto* authorities and local residents over the destruction of local poppy fields, on 4 May 2024, the *de facto* Spokesperson announced that a committee had been formed to investigate problems encountered in Badakhshan during the poppy eradication operation.[93] After UNAMA engaged with the *de facto* authorities about this series of incidents, it was informed that one person died as a result of *de facto* police reportedly firing in the air at the time in self-defence, and that investigations were continuing into responsibility for the death of a second civilian.[94] No further information has been received with respect to the stage of the investigations, or whether there has been any prosecution or punishment for the *de facto* security personnel involved in the incident.

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[88] Tolo News Interview with *de facto* Deputy MPVPV, 13 April 2024, https://tolonews.com/afghanistan-188282. Women's rights cases latter included reports of serious violations and abuses of international human rights law, such as women being kidnapped and sequestered in houses, in some cases for several years, and intervening in cases of forced marriage of girls, contrary to the Taliban leader's Decree of December 2021.

[89] *De facto* MPVPV, 20 August 2024, *r*https://www.youtube.com/watch?v=5cr4ldFh3FE.

[90] Understood to encompass claims like returning to civilian owners their private cars and properties that had been confiscated by *de facto* authorities, for example, see Tolo News, 2 October 2024, Ministry of Virtue and Vice Addresses Over 1,700 Complaints in Six Months; 28 October 2024, https://x.com/TOLOnews/status/1850719759190593597 (reporting the return of 18 houses and 16 cars to their owners); and 13 March 2025, https://x.com/SAiFKHAiBAR1718/status/1900117965472731619 (reporting return of a vehicle wrongly seized, as reportedly belonging to the former government).

[91] *De facto* MPVPV, 12 February 2025, https://x.com/SyfRsmy45330/status/1889604190688727450; https://www.youtube.com/watch?v=H5LeJFOpyUY (further confirmed that *de facto* MPVPV "does not have civil detainees across the country; our detainees are military personnel, against whom complaints were registered").
Nonetheless, separate from the work of the Complaints Commission, PVPV Inspectors are empowered to detain civilians for up to three days, and UNAMA has documented numerous cases where PVPV has detained civilians for violations of the PVPV Law.

[92] A provincial *de facto* PVPV Director reportedly referred 11 *de facto* officials to court for the ill-treatment of detainees; another reportedly referred 60 complaints to courts, including the de facto military court. Other Provincial *de facto* PVPV Directors reportedly share their reports with *de facto* MPVPV in Kabul with their findings, including on torture, ill-treatment, abuse of authority, and other issues affecting civilians.

[93] https://twitter.com/Zabehulah_M33/status/1786838702213280018 (English); https://x.com/Zabehulah_M33/status/1786827842031874529 (Pashto and on X).

[94] On 16 May 2024, UNAMA shared with *de facto* MoFA for its follow-up three successive incidents that arose in various districts of Badakhshan Province with corresponding victims it had documented, namely: 3 May 2024, Daraiem district, one man killed and one man wounded; 4 May 2024, Argo district, one man killed; 13 May 2024, Argo district, two men killed and 10 others wounded (one boy, nine men). Regarding the 4 May 2024 incident, *de facto* MoFA informed that police fired in the air to protect themselves resulting in one individual killed, and that the investigation continues as to whether the person killed was shot by police or people. Regarding the 13 May 2024 incident, *de facto* MoFA informed that police fired in the air to protect themselves, resulting in one individual killed and nine injured.

H. Office of the Taliban leader

57. The Taliban leader's Office also reportedly receives from individual *de facto* institutions referrals of serious cases for its investigation and follow-up. The Taliban leader's Decree 1521 of March 2022 – which acknowledged having received reports of torture by *de facto* GDI from the northern provinces - highlighted consequences if those allegations were established.

58. UNAMA is aware that the *de facto* OPA, upon admitting detainees to its prisons pending trial, submits to the Taliban leader's Office cases where it has documented signs of torture or ill-treatment of individuals in custody, and has sought to refuse to accept such victims.[95] Other authorities have reportedly also been instructed not to accept case files or detainees from other *de facto* entities if it is observed that an individual was ill-treated, and to report the same.

59. To date, it is not clear how many cases have been reported to, or investigated or concluded by the Taliban leader's Office, or referred to the *de facto* military courts for adjudication.

III. Judicial Oversight - *De Facto* Military Courts

60. Courts play a critical role in combatting impunity and ensuring accountability for human rights violations.[96] The *de facto* Supreme Court's Deputy Chief Justice for Military Affairs stated in September 2024 that the military courts are crucial "because the system's survival is almost on MOI, [Ministry of Defence], and GDI", and "Military courts … correct[] and control the employees of these three organs [through] punishments", noting that in the absence of punishments, sometimes jobs and weapons can turn to means of cruelty."[97]

61. Since November 2021, the *de facto* military courts have exercised jurisdiction over members of the *de facto* security authorities, namely the *de facto* MOI, GDI and Ministry of Defense.[98] *De facto* military courts were reportedly instructed to commence investigations, suspend from service *de facto* personnel brought before the court with cases, and impose penalties and disciplinary measures where the court finds a complaint established. In May 2022, the *de facto* Supreme Court integrated *de facto* military courts and its chief justice into its judicial structure.[99]

62. In practice, jurisdiction over *de facto* security personnel has not been applied consistently. UNAMA is aware that a number of *de facto* security personnel have also been tried and sentenced before civilian courts. Conversely, since 2022 civilians accused of certain crimes – including cases linked to Islamic State–Khorasan Province (IS-KP), abductions, suicide attacks, cases of "political calculation" and cases of human trafficking – have also been tried before *de facto* military courts.[100] A January 2026 edict now clarifies that "organs and units of the Islamic Emirate fall under the jurisdiction of the Military Court", while "any other individual or entity who becomes a defendant" in

[95] Reportedly, Kabul and Kandahar leadership had instructed all *de facto* police, courts, and prison authorities to not accept any case file or suspect/detainee from other *de facto* entities if claimed or observed that an individual was ill-treated. See also UNAMA, Report on the Treatment of Detainees, September 2023, p. 39.
[96] Human Rights Committee, OHCHR Study, Role of the rule of law and accountability, at the national and international levels, in the prevention of human rights violations and abuses, A/HRC/57/27, para. 23.
[97] *De facto* Supreme Court, 4 September 2024, https://x.com/SupremeCourt_af/status/1831216181966999863.
[98] Decree No. 19 on Determining the Jurisdiction of Military Courts Affairs, 28 November 2021, provides for jurisdiction over complaints and cases against officials of the *de facto* MOI, *de facto* GDI and *de facto* Ministry of Defense. The military courts' jurisdiction reportedly includes civilians working in *de facto* security authorities.
[99] Edict on the inclusion of military courts in the structure of the Supreme Court, 28 May 2022; Edict on dissolution of the military courts of the Ministry of Defense, 10 December 2022.
[100] *De facto* Supreme Court Circular No. 20 of 28 July 2022 determining the jurisdictions of court divisions including the Criminal Court, Civil Court, Public Security Division and Military Court.
The trial of civilians by military courts is in principle incompatible with international human rights law as it raises serious problems in relation to equitable, impartial and independent administration of justice. Such trials are only permissible in exceptional cases and subject to strict requirements, including that the trial respects fair trial guarantees under ICCPR and UDHR. See Human Rights Committee, General Comment No. 32, CCPR/C/GC/32.
Two decrees also confer jurisdiction on the *de facto* Military Courts to hear cases referred without explicitly distinguishing in status of the accused within the *de facto* security authorities, namely civilian or security members. See Decree No. 23, Referring cases of the High Directorate of Supervision and Prosecution of Decrees and Edicts to the Military Courts, 5 February 2024 and the Decree Regarding the Prevention of Human Trafficking of 12 December 2024, at https://x.com/MojAfghanistan/status/1871784514655252674.

a series of Public Security crimes, will be tried before the civilian Public Security Division.[101]

63. Public reporting by the *de facto* Supreme Court is uneven. While the *de facto* Supreme Court regularly publishes figures on the volume of cases of its civilian court jurisdictions, it only sporadically reports on military court activity. In both cases, figures reported only highlight judicial activity and collective progress in addressing its caseload.[102] Recent announcements on cases processed by its Kabul and Kandahar Supreme Court divisions dedicated to military cases occasionally indicate actions taken, but lack disaggregated detail.[103]

64. To adhere to international standards and best practices for the judiciary with regard to transparency, UNAMA urges the *de facto* Supreme Court to publish disaggregated information, including on the types of offences, outcomes (acquitted, mediated, or convicted and sentenced), and the profile of defendants and victims *(de facto* authority or private citizen, sex, age). This could allow the *de facto* security authorities to analyse recurrent problem areas, and identify measures to address them.[104]

65. Aside from disaggregated periodic reporting, the *de facto* Supreme Court has to date released relatively little public information on the judicial outcomes of its *de facto* military courts, including sentences. This is all the more notable when compared to the frequency of announcements by the *de facto* Supreme Court on the sentences and implementation of corporal punishments for ordinary and moral crimes committed by citizens until April 2026.[105]

66. Of the few announcements which the *de facto* Supreme Court has issued on the verdicts and sentences of its *de facto* military courts, none expressly communicate whether those convicted are *de facto* security personnel.[106]

67. The few public announcements by the *de facto* Supreme Court to date show that *de facto* military courts have sentenced defendants for varied crimes, including "robbery, murder, kidnapping

[101] See further Edict No. 2449/5809 dated 27 January 2026, noting that cases falling before the Public Security Division do not include "those organs and units of the Islamic Emirate that fall under the jurisdiction of the Military Court."

[102] For example, *de facto* Supreme Court, 19 September 2024, https://x.com/SupremeCourt_af/status/1836635864161464652 (reported in the Program of Annual Achievements of Emirate Institutions, having addressed 185,591 cases of 250,762 cases filed across primary, appeal, and Supreme Court (*Tamiz*) courts, providing a breakdown of cases resolved and still pending at each level. "Among these cases, 8,485 cases are related to narcotics and 5662 cases ... to women's inheritance and Sharia ownership rights.").

[103] See *de facto* Supreme Court announcements, 7 May 2025, https://x.com/SupremeCourt_af/status/1920057918780510392 (announced that the Kabul Supreme Court (*Tamiz*) Division for Military Personnel had processed 51 cases from 1 January to 29 March 2025, highlighting "Returned letters (27)"; "Approved (6)", " Violated (13)", "Request for *Tamiz* rejected (1);" and Adjudicated/decided (4)") 10 May 2025, https://x.com/SupremeCourt_af/status/1921131021824586077 (from 1 January to 29 March 2025, the Supreme Court's Southwest Zone (Kandahar *Tamiz*) Military Court Division had processed 31 cases, of which "Returned letters (13); Approved (2); Violated (12); Miscellaneous writs (4)); 21 April 2026, https://x.com/SupremeCourt_af/status/2046517821971034312?s=20 (from 22 December 2025 to 18 March 2026, the Central Supreme Court High Directorate's Military Division processed 33 cases); and 22 April 2026, https://x.com/SupremeCourt_af/status/2046900937726267741?s=20 (the Supreme Court's Southwest Zone (Kandahar *Tamiz*) Military Court Division processed 190 cases).
See also 13 May 2025, https://x.com/SupremeCourt_af/status/1922156655296311752 (between 4 October and 31 December 2024, military courts ordered: 1,214 criminals be released from the "Security and Executive Command lockups"; another 974 criminals be detained in the same lockups of the military court; transferred 1,183 prisoners to provincial intelligence [GDI] and public prisons for investigation).

[104] See further UNODC, "Guidelines for the Governance of Statistical Data by the Prosecution Service and Courts", 2023.

[105] While corporal punishments continue to be implemented, UNAMA notes the *facto* Supreme Court last announced a corporal punishment on 22 April 2026. This is a significant departure from previous practice of regularly announcing via their X account multiple lashings per week across the country. Announcements by the *de facto* Supreme Court became frequent following a 13 November 2022 tweet by the spokesperson for the *de facto* authorities, Zabihullah Mujahid, which stated that the Taliban Supreme Leader had met with judges and emphasized their obligations to apply Hudūd and Qisās punishments for offences when Sharia conditions for the implementation of such punishments are met, at
https://x.com/Zabehulah_M33/status/1591824999870259200?s=20&t=DiJiPIQqSmH78zWj4KjBFw. See also UNAMA Human Rights, Brief on Corporal Punishment and the Death Penalty in Afghanistan, 7 May 2023.

[106] On only one occasion in February 2024, the *de facto* Supreme Court announced a verdict by Herat's *de facto* military court that initially identified eight men sentenced for beating and abusing local people as *de facto* military personnel; the post was subsequently amended to refer only to eight males. *De facto* Supreme Court, 29 February 2024,
https://x.com/SupremeCourt_af/status/1763085356012896534?s=20.

and illegal relations",[107] forgery,[108] "murder" (accused of),[109] intentional killing,[110] moral corruption,[111] sodomy and theft,[112] although one announcement by Kandahar Zone Military Court with heavy sentences did not mention any crimes.[113]

68. Except for the crimes of kidnapping or "political activities" per which civilians could initially be tried before military courts, UNAMA infers from the type of crimes that have been punished by *de facto* Military Courts that the perpetrators were in almost all cases in fact *de facto* security personnel. While all were sentenced to prison terms varying from one year to 17 years, and lashings,[114] one individual found guilty of intentional killing was sentenced to the death penalty, which was executed.[115] To date, there has been no announcement about sentencing for the crime of torture or ill-treatment.

69. Confirming that *de facto* personnel are arrested and referred to military courts, in March 2024, the *de facto* OPA Deputy Director for Military Affairs announced that approximately 200 to 250 *de facto* personnel were detained in prisons,[116] albeit without specifying whether they were security personnel, or the status of their cases (pre-trial or sentenced).

70. UNAMA is further aware that *de facto* military courts have sentenced *de facto* personnel for conduct contrary to Sharia law or the Taliban leader's decrees, whether committed in their personal or official capacities, and applied command responsibility, sentencing superiors for the offences by their subordinates. Crimes included: beating individuals, including in one instance one's wife who subsequently died; the killing of one's wife and her cousin for adultery as an honour killing; the illegal detention of individuals; theft and armed robbery; "political activities"; corruption; killing a former Afghan Local Police member; and morality crimes. Sentences have entailed up to 5 years prison, and punishments prescribed per Sharia law, including lashings and one case of amputation ordered by a first instance court.[117] UNAMA is also aware of *de facto* security personnel who were investigated and sentenced after August 2021, for crimes committed before they began serving as *de facto* security personnel. UNAMA is not aware whether the victims of any of the foregoing crimes were involved in these proceedings or were present at trial.

71. While these cases illustrate judicial efforts to provide accountability, UNAMA notes concerns regarding compliance with international human rights standards. The right to a fair trial, as well as right to freedom from torture and inhuman or degrading treatment or punishment, guaranteed under international human rights law appears to be regularly violated. In particular, defendants before *de facto* military courts have not been permitted to engage lawyers or legal assistance, and sentences routinely include corporal punishments. Further, while the *de facto*

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[107] *De facto* Supreme Court, 19 December 2024, https://supremecourt.gov.af/ps/5465 [On 17 December 2024, Paktya Zone Military Court convicted eight adult males for theft, murder [understood as not intentional], kidnapping, and illicit relations. It sentenced the individuals to periods varying from two to 10 years prison and 39 lashes each, and some only to 39 lashes each].

[108] *De facto* Supreme Court, 10 July 2024, https://x.com/SupremeCourt_af/status/1811010242559226163 ("On 11 July 2024, Kandahar Zone Military Court sentenced two men to 39 lashes for forgery").

[109] *De facto* Supreme Court, 3 February 2025, https://x.com/SupremeCourt_af/status/1886351861617418446 ("On 3 Feb 2025, Kunduz Zone Military Court sentenced a person accused of murder [understood as not intentional] to one year in prison and 39 lashes").

[110] *De facto* Paktya Primary Military Court, 12 November 2024, https://x.com/PaktiaPMC/status/1856312951382081987?t=5C8JyqOZyYxTUqwO2zi4pA&s=19 (announced execution the following day of an individual convicted of murder (i.e. an intentional killing), after review and approval by higher courts and the Taliban leader's office).

[111] *De facto* Supreme Court, 5 February 2025, https://x.com/SupremeCourt_af/status/1887039296412033217 (Kunduz Zone Military Court of First Instance sentenced two individuals, including a woman, for moral corruption, to two years prison and 39 lashes each).

[112] *De facto* Supreme Court, 28 August 2025, https://x.com/SupremeCourt_af/status/1960969140866294160 (Paktya Zone Military Court of First Instance sentenced six individuals for sodomy and theft to sentences between one- and three-years prison, and 20 to 39 lashes).

[113] *De facto* Supreme Court, 2 April 2024, https://x.com/SupremeCourt_af/status/1775089630070616375?s=20 (On 28 March 2024, Kandahar Zone Military Court convicted three persons who were sentenced to 17 years' prison and 39 lashes, 10 years in prison, and five years prison and 30 lashes).

[114] Under international human rights law, corporal punishments such as lashings are a form of cruel, inhuman or degrading punishment, which is prohibited.

[115] *De facto* Paktya Primary Military Court, 12 November 2024, *supra* at fn. 110. Under international human rights law, the death penalty is inherently incompatible with the core principles of international human rights law, namely the right to life, and the right to freedom from torture and inhuman or degrading treatment or punishment.

[116] *De facto* OPA, 29 March 2024, https://www.youtube.com/watch?v=IpNt6SgdEKs; 20 April 2024, https://x.com/Shamshadnetwork/status/1781558663649333712.

[117] Under international human rights law, corporal punishments constitute a form of torture or cruel, inhuman or degrading punishment, which is prohibited in all circumstances.

Supreme Court reportedly reviews all punishments by *de facto* military courts, a right of appeal is allowed only for defendants in cases involving *hudud* crimes[118] or the application of *qisas*/execution,[119] leaving most defendants without any legal right of review, increasing the likelihood of miscarriages of justice. UNAMA is aware that some individuals have filed petitions with either the *de facto* Supreme Court or directly with the Taliban leader for potential review. One individual who did so was reportedly informed that approximately 20,000 petitions are awaiting the Taliban leader's review, which he reportedly individually reviews; due to the large volume, it can take up to six months for a petition to be addressed. UNAMA reiterates that the *de facto* Supreme Court must take all necessary measures to ensure that all trials, including those by its *de facto* military courts, genuinely afford the full guarantees stipulated in article 14 of the ICCPR, to which Afghanistan is a State party.

72. UNAMA further notes with concern instances where *de facto* Military Courts have also refused to receive written complaints against *de facto* security personnel, advising complainants to stop approaching the courts with their petitions against *mujahideen*, further contributing to a climate of impunity. Further, in some instances *de facto* security personnel who were arrested for various offences and sometimes even sentenced, were subsequently released, often after mediation upon referral of the court. In these cases, UNAMA does not have information on the reasons for the closure or dismissal of a case after preliminary investigation or a judicial process was justifiable. None of these decisions are announced to the public or regularly reported.

73. UNAMA welcomes the critical role of the *de facto* military courts in combatting impunity and ensuring accountability of *de facto* security personnel. However, it is essential that the *de facto* Supreme Court ensure justice is accessible to all Afghans, and that it duly investigates allegations that its *de facto* courts are refusing to accept claimants' petitions or reports by other *de facto* monitoring institutions of violations, in particular when cases implicate *de facto* security members. While the *de facto* Supreme Court published a broadcast on 16 August 2025 in its *Qaza* Gazette announcing that persons with complaints against a court or court member, including about requests for bribes, could submit their written petition, with documents and evidence, to the *de facto* Supreme Court [Stall No.12], presumably in Kabul, is it not clear that announcement was either widely disseminated or made accessible to the public, particularly outside Kabul.[120]

74. UNAMA strongly recommends that the *de facto* Supreme Court improve communication and transparency on the outcomes of its *de facto* military courts. In particular, the Supreme Court should record and periodically disclose minimum disaggregated information on cases, such as the categories of offences addressed by its criminal, public security and military court jurisdictions in particular, judicial outcomes, and, consistent with the right to privacy, details related to the profile of perpetrators and victims. Transparency on the judicial outcomes of *de facto* military courts is also crucial to build trust. This is especially relevant when the perpetrator holds a position of public trust, such as a police officer or other security personnel. This could contribute to a better understanding of crime patterns and improve criminal justice responses. Given the lack of consistent communication to date by the *de facto* Supreme Court on the outcomes of its *de facto* military courts, it is not clear whether the few sentences to date that have been publicly announced have had any deterrent impact on the behaviour of the remainder of the *de facto* security forces.

75. Any legal framework or guidelines on what information can be released to the public must safeguard the right of access to information, without prejudice to the rights of victims, the accused

[118] *Hudud* crimes are specific offenses considered crimes against God (*Huquq-Allah*) that pose a threat to security for which punishments are fixed in the *Qur'an* and Sunnah. These crimes include attempted coup d'état, theft, highway robbery, adultery, defamation (false accusations against another), drinking alcohol and apostasy. These crimes have fixed punishments that include amputation, flogging, or stoning, that are provided for in the *Quran*, such they are considered established by divine prescription and are not subject to judicial discretion and cannot be pardoned by individuals or the state. European Scientific Journal, Hudud Punishments in Islamic Criminal Law, Dr. Etim E. Okon, May 2014, edition vol.10, No.14.

[119] Edict No. 2219 B dated 28 May 2022 on the inclusion of military courts in the structure of the Supreme Court, art.1 (In discretionary punishment [*Tazirat*], the verdict of these is definitive, but in cases of executions and Hudud a verdict goes through the three-courts' review).

[120] *De facto* Supreme Court, https://x.com/SupremeCourt_af/status/1956608718709129300, and https://t.co/U87BX5jZwR.

or convicted individuals. A *de facto* Supreme Court Circular to all courts of December 2023, protects the right to privacy of individuals and their personal information (including of suspects, accused, children, witnesses and experts, judges and their relatives), and the sharing of information related to certain categories of crimes (involving family cases, or crimes related to public security, or against internal and external security, heard in closed hearings).

76. However, the same circular prohibits sharing other categories of information that would serve the public interest and contribute to transparency in accountability. As concerns *de facto* Supreme Court personnel, this includes sharing "[f]igures and types of lawsuits from which defamation or corruption can be deduced", "allegations of incompetence of court judges", or about the commission of crimes or cases that defame the courts, where such allegations arise in internal inspection reports on the courts' functioning.[121]

IV. Conclusion

77. Almost five years on, Afghanistan's *de facto* authorities appear to have taken steps to implement the Taliban leader's instructions on good conduct towards Afghans, prohibitions on excesses and abuses, such as torture and ill-treatment, and accountability for violations by *de facto* security authorities. In addition to issuing decrees that prohibit abuses and provide for punishment as appropriate, other measures taken, includes: periodic messages and actions from the highest leadership levels that might contribute to fostering a culture of accountability across the chain of command; the continuation of certain internal procedures within pre-existing *de facto* ministries relating to the investigation and discipline of *de facto* security personnel; the creation of new external oversight authorities, including offices such as the *de facto* High Directorate, and the *de facto* MPVPV's Commission on the Hearing of Complaints; the announcement of investigations by other *de facto* authorities, including *de facto* Provincial Governors, the office of the *de facto* Prime Minister, and the Taliban leader's Office; as well as the work to date of the *de facto* Supreme Court and its *de facto* military courts in adjudicating offenses by *de facto* security personnel.

78. Concerning the internal oversight mechanisms within individual *de facto* security authorities, it is not clear to what extent each authority has adopted or continued with pre-Taliban internal policies or procedures – such as codes of conduct regulating the performance of security personnel, on mandatory internal reporting of the use of force, or the process of internal investigations and outcomes. Given the integration of previously untrained *mujahideen* members into the *de facto* security forces, senior *de facto* authorities face significant challenges in overseeing compliance in implementing those procedures and instructions, including those regulating internal mechanisms, dissemination, comprehensive awareness-raising and capacity-building.

79. Despite the steps taken, the *de facto* authorities, at both leadership and *de facto* ministerial level, should do much more. Afghanistan's National Development Strategy launched in August 2025, recognises that efforts are required to "institutionaliz[e] a culture of lawfulness and accountability", which entails inter alia, "reforming and updating security and judicial laws and regulations, determining effective and deterrent punishments, … conducting training and educational programs for security and defence forces [and] holding joint meetings and workshops domestically and internationally …".[122]

80. As a priority, the *de facto* security authorities should review existing internal procedures, and identify which internal processes are missing, and necessary to ensure effective internal governance and accountability for victims, as outlined in the Report's Recommendations, with due regard to the needs of women. This includes ensuring accessibility of complaints mechanisms to all victims, both women and men, and providing gender sensitive investigative processes that include victims where appropriate.

81. Far more needs to be done across all *de facto* institutions to foster a culture of transparency

[121] *De facto* Supreme Court Circular No. 25, Procedure for sharing information related to the Judiciary with Foreign Institutions (including the media), 8 November 2023, art.12. See ARLO, "Supreme Court - Procedure for sharing information (Dari only).
[122] See Afghanistan National Development Strategy, Section 3 - National Priority Programs.

and accountability towards the Afghan people. Transparency requires that decisions and actions of personnel in governmental and state institutions, *de facto* or *interim,* are open to public scrutiny. States have an obligation to disclose certain types of information, including information on alleged violations of human rights and of international humanitarian law which are subject to an overriding public interest and that cannot be withheld on grounds of national security.

82. Although the *de facto* Spokesperson has repeatedly underscored the "Emirate's" firm commitment to the principles of transparency and accountability in its annual reviews on ministries' performance, public reporting on accountability for human rights violations remains limited. In particular, no *de facto* institution communicates or reports publicly with disaggregated data on the number and type of complaints/offences filed, cases investigated, or outlining outcomes of internal investigations, and subsequent actions including referral for prosecution. The *de facto* Supreme Court prohibits the sharing of "[f]igures and types of lawsuits from which defamation or corruption can be deduced". Overall, despite measures that the *de facto* authorities appear to have taken to address misconduct, including serious human rights violations, outcomes remain largely unknown to Afghans and external observers, as does much of the work of the *de facto* Supreme Court and *de facto* military courts.

83. This is reflected in the prevailing climate of secrecy around reporting on crimes or violations by *de facto* personnel, including *de facto* civilian officials, with journalists and media outlets reportedly often prohibited from enquiring or reporting on allegations. Despite a call by the *de facto* Deputy Minister for Publication of *de facto* Ministry of Information and Culture on 28 September 2024, the International Day for Universal Access to Information, reiterating the duty of *de facto* authorities' spokespersons to ensure that information and data are made available to the public promptly and accurately,[123] *de facto* authorities often limit reporting on, and access to information about violations of *de facto* authorities.[124]

84. Each of the *de facto* institutions must also take measures to investigate and punish interference or pressure on those *de facto* personnel undertaking monitoring or investigation functions not to report violations, as well as the failure of *de facto* personnel to receive or investigate complaints, including by *de facto* courts.

85. Overall, many *de facto* authorities appear to perceive the acknowledgment of misconduct - and in particular for cases amounting to serious human rights violations - and the issue of accountability as highly sensitive, potentially often raising internal security concerns. This view is likely to further impact the *de facto* authorities' credibility vis-à-vis the people they serve, their supporters, and the international community. The absence of transparency and communication risks undermining steps taken to date intended to demonstrate accountability.

86. The *de facto* authorities, including the *de facto* Supreme Court, are missing opportunities to build trust and accountability with the Afghan people. Further, the lack of public information on efforts to address misconduct and cases of serious human rights violations, undermines the potential deterrent effect of these combined efforts on members of the *de facto* security forces. The lack of transparency also makes it difficult to independently assess the impact of measures by the *de facto* authorities, and assertions of improved conduct by *de facto* security forces and respect for the rule of law.

[123] *De facto* MoIC, 29 September 2024, 3:22PM, https://x.com/moicafghanstan/status/1840343964202754061?s=46.
[124] For an overview of the state of the media sector and restrictive measures imposed by the *de facto* authorities since August 2021, see also UNAMA Report, "Media freedom in Afghanistan", November 2024.

V. Recommendations

87. Taking meaningful steps to improve Afghanistan's compliance with its international obligations as part of the political pathway toward the country's reintegration into the international community, as affirmed in Security Council resolution 2721 (2023), could include, *inter alia*, ensuring that legal protections for key rights are embedded in law and that regular, codified processes exist to enforce and protect those rights. Ensuring that institutions and mechanisms exist across all ministries that allow for investigation of rights violations exist and that are linked to appropriate accountability measures, with means of redress that are accessible to all Afghans, would also be essential.[125]

88. Afghanistan is obliged to implement legislative, administrative and other appropriate measures to comply with their international obligations,[126] which includes ensuring that any person whose human rights are violated has an effective remedy, including when committed by persons acting in official capacity.[127] This includes obligations:

- to conduct independent, impartial, prompt, thorough, effective, credible and transparent investigations into allegations of certain human rights violations and abuses, that comply with international human rights norms;
- where appropriate, to prosecute and punish those responsible; and
- to provide reparations for victims of human rights violations, including restitution, compensation, and just satisfaction.

Afghanistan should also proactively disclose information in the public interest, on a continuous and accessible manner.[128]

89. Ensuring accountability requires a holistic approach that comprises internal and external mechanisms that ensure oversight of law enforcement agencies and officials and ensure they carry out their duties in accordance with the law and the highest standards of professionalism and integrity. To ensure that accountability is effective, leadership of *de facto* security institutions should institute measures that concern actions before, during and after law enforcement operations. These fall into the following areas:

- ***Policies*** that effectively govern operational policing and mandated tasks, including the use of force; that include mandatory reporting for violations, and supervisory responsibility for failure to report or comply with procedures; and that govern the conduct of follow-up investigations, and data collection on complaints and violations, discipline, and outcomes, to inform decision-making;
- ***Training*** of all levels of officers to ensure that all personnel understand the policies' provisions and adhere to them;
- ***Monitoring*** *of* compliance with professional standards through first-line command supervision and by establishing a system of reporting of all misconduct, including use-of-force incidents;
- ***Investigations and sanctions*** outlined in established policies to ensure prompt, effective action against officers involved in alleged human rights violations; and were likely established pursuant to internal investigations, referral to courts for criminal adjudication;
- ***Public Disclosure*** through the issuance of regular reports on disciplinary matters, including results of investigations, measures taken, and referrals to courts, in a summary manner that are available to the public.

[125] United Nations, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), 9 November 2023, S/2023/856, paras. 83-84.
[126] Human Rights Committee, General Comment No. 31 (2004) - The nature of the general legal obligation imposed on States Parties to the ICCPR, CCPR/C/21/Rev.1/Add. 13, para. 7.
[127] See, in particular, ICCPR, art. 2(3).
[128] A/HRC/49/38, paras. 24, and 55(d).

90. While Afghanistan's *de facto* authorities have made progress on some of the foregoing points, more needs to be done. Insofar as the National Development Strategy provided for a 'Priority Program' related to security sector reform, the *de facto* authorities acknowledge the need to "invest heavily and make considerable efforts in areas such as … training military personnel … and institutionalizing a culture of lawfulness and accountability", and committed to, inter alia, "reforming and updating security and judicial laws and regulations, determining effective and deterrent punishments, conducting training and educational programs for security and defence forces".

91. In keeping with the foregoing, UNAMA strongly urges the *de facto* authorities to urgently consider the following recommendations:

A. To *de facto* security institutions – including *de facto* MoI, GDI and OPA

- Conduct an internal review to assess whether the directives and procedures that contribute to holding *de facto* members accountable for their acts or omissions, as outlined below, already exist, and are consistent with international human rights law and standards.[129] Where necessary, amend existing procedures or instructions;
- Where procedures do not exist, ensure their development, adoption and dissemination for immediate implementation;
- Engage with UNAMA on the review of existing procedures, and development of new texts to ensure consistency with established international human rights standards.

In particular, *de facto* security institutions should:

1. Clarify the currently applicable legal text governing the use of force for security institutions, since the suspension of the 2009 Police Law; and ensure that any currently applicable legal text governing the use of force is consistent with international human rights law and standards;
2. Develop and issue codes of conduct that integrate professional standards, duties and obligations expected of personnel for each Ministry, specify the types of conduct constituting a disciplinary offence; includes the duty of mandatory reporting of violations through their chain of command by all *de facto* personnel; or alternative reporting outside the chain of command when no other remedies are available or effective; and command responsibility for all *de facto* senior officials with supervisory functions for scrutinizing daily law enforcement operations, ensuring all incidents by *de facto* officers and personnel under their command are reported for investigation, and *de facto* officers and personnel made accountable for any misconduct;
3. Ensure guidance, instructions or operating procedures exist on the following areas that integrate international human rights standards on:[130]
    a. Key operational duties of each institution including but not limited to the conduct of arrests, detention, stop and searches, cell searches, on the use of force (which clarify how and when different types of force are permitted), policing public assemblies, incident management within places of detention, and that requires obligatory reporting for all instances entailing the use of force, stop and search, and arrest;
    b. The receipt of complaints from the public, that ensure that complaints mechanisms are accessible to all members of the public, whether in person or remotely, regardless of gender;

[129] See further UNODC, Handbook on Police Accountability, Oversight and Integrity (English), 2011, Chapter VIII - Road map for effective accountability and promotion of integrity; OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025.
[130] See further, OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 19: Law enforcement and human rights in Command and Control, Management and Organization, p. 13 a) Implementation of human rights responsibilities in public policy and internal procedure frameworks; Chapter 21: Law enforcement and accountability for human rights violations, pp.24-27.

c. The internal handling of complaints and conduct of internal investigation, that:
    - outline reporting lines and responsibilities for the handling of complaints and opening of investigations;
    - ensures strict confidentiality of internal complaint mechanisms and anonymity for officers who report their colleagues;
    - allows for independent internal and external review of all potentially unlawful incidents of deprivations of life, including allegations of unlawful or arbitrary use of force (whether unlawful, unnecessary or disproportionate), including the use of firearms or less-lethal weapons, and all cases when the use of force results in death or serious injury;
    - outlines procedures for interviewing suspects, victims and witnesses, with due regard to gender where appropriate;
    - outlines internal disciplinary procedures with possible outcomes and decision-making processes, including internal administrative investigations, referral to independent investigative bodies; the types and duration of administrative or disciplinary measures that may be imposed for categories of misconduct; the authority competent to impose such measures; and the duty to refer cases to criminal prosecution, where appropriate;
    - provides a duty of full disclosure and cooperation by all officials with both independent and internal investigative mechanisms, and disciplinary actions for interference or non-cooperation with investigations;
    - provides mechanisms for the protection of witnesses, victims and whistleblowers.

d. For effective internal reporting systems, including written reports and the regular collection of disaggregated data, from regular law enforcement activities.

4. Ensure all legal instructions, including internal directives or regulations, are widely disseminated, cascaded through the hierarchy to reach all *de facto* personnel, and reinforced in periodic trainings;
5. Establish effective data collection systems supporting periodic public reporting with statistics regarding complaints received, the use of force, including when and against whom force is used; the findings of investigations, and accountability measures taken, in formats that are easily accessible to the public and all *de facto* security personnel.[131]

B. To other *de facto* Ministries, *de facto* Directorates, *de facto* Commissions, and *de facto* Supreme Court

1. Establish and communicate widely on the existence of complaint mechanisms, ensuring that mechanisms are widely accessible to all members of the public, regardless of gender, to report grievances, whether in person or remotely. Provide multiple channels for complaints, including hotlines or online and offline reporting tools, with direct contact points;
2. Establish procedures for the internal handling of complaints and internal investigations concerning allegations of interference with their mandated work on monitoring and reporting on violations, or failure to carry out mandated duties in receiving complaints, that ensures strict confidentiality of internal complaint mechanisms and anonymity for personnel who report colleagues;
3. Establish effective data collection systems supporting the periodic publication of public reports and statistics regarding the handling of complaints and disciplinary issues of line

[131] See UNODC, "Guidelines for the Governance of Statistical Data by the Police", 2022; and "Guidelines for the Governance of Statistical Data by the Prison System", 2024.

personnel, the types of offences; the outcomes of investigations, and subsequent accountability measures that are taken, that are easily accessible to the public;[132]

4. Promote transparent processes that includes ongoing communication, publication and regular dissemination of information to the public, including the media, about serious misconduct, investigations and outcomes, including criminal proceedings to build trust with victims, their families, and the population;
5. Protect media and civic space, and prohibit the harassment, arbitrary detention, and reprisals against media, journalists, human rights defenders, and community leaders who report information of violations.

C. To the international community

1. Continue promoting accountability for, and transparency on, human rights violations by all *de facto* authorities, and in particular *de facto* security authorities;
2. Within the current limitations of engagement, consider facilitating technical assistance, where requested and appropriate, to promote the *de facto* authorities' compliance with international human rights law.

[132] See UNODC, "Guidelines for the Governance of Statistical Data in the Criminal Justice System", 2024; and "Guidelines for the Governance of Statistical Data by the Prosecution Service and Courts", 2023.

Annex – Applicable Obligations under International Law

1. Afghanistan remains bound by international law, which includes the seven core treaties to which the Afghan state is a party.[133] These treaties impose obligations on states, *inter alia,* to respect, protect and fulfil human rights, including the rights to life, liberty and security of persons, and the prohibition of torture and other cruel, inhuman or degrading treatment or punishment.[134] States parties must implement legislative, administrative and other appropriate measures to give effect to these obligations.[135] This includes ensuring that any person whose human rights are violated have an effective remedy, including where committed by persons acting in official capacity.[136] The *de facto* authorities are obliged to protect and promote the rights enumerated in these instruments, as detailed below.

A. Rights to life, liberty and security, and the prohibition against ill-treatment or torture

2. Law enforcement personnel and their related operations, by their inherent nature and the powers they are attributed to carry out their functions, including to use force and firearms, can often impact the rights to life, liberty and security of persons, as well as the prohibition against ill-treatment or torture.

3. Article 6(1) of the ICCPR guarantees everyone their inherent right to life, and protects against the arbitrary deprivation of life,[137] while the right to security of person protects individuals against the intentional infliction of bodily or mental injury.[138] The right to life is non-derogable, meaning that the right may not be suspended even in times of a public emergency threatening the life of the nation.[139] Deprivation of life is arbitrary if it is inconsistent with international law or domestic law,[140] and fails to meet the requirements of necessity and proportionality.[141] The use of potentially lethal force is an extreme measure which should be resorted to only when strictly necessary in order to protect life or prevent serious injury from an imminent threat.[142]

4. Further, the ICCPR protects the right of everyone to liberty and security of the person.[143] The right to liberty of person guarantees freedom from unlawful or arbitrary deprivation of liberty.[144] The right to security of person protects bodily and mental integrity against intentional injury, whether the victim is detained or not.[145]

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[133] Universal Declaration of Human Rights, *International Covenant on Civil and Political Rights* (ICCPR) (accession 24 January 1983), *Convention against Torture and Other Cruel Inhuman or Degrading Treatment or Punishment* (ratified 1 April 1987), *Optional Protocol of the Convention against Torture* (accession 17 April 2018), *Convention on the Elimination of All Forms of Discrimination against Women* (ratified 5 March 2003), *International Convention on the Elimination of All Forms of Racial Discrimination* (accession 6 July 1983), *International Covenant on Economic, Social and Cultural Rights* (accession 24 January 1983), *Convention on the Rights of the Child* (CRC) (ratified 28 March 1994), *Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict* (accession 24 September 2003), *Optional Protocol to the Convention on the Rights of the Child on the sale of children child prostitution and child pornography* (accession 19 September 2002), *Convention on the Rights of Persons with Disabilities* (CRPD) (accession 18 September 2012). *See also* Security Council resolution 2626 (2022), para. 6(e) referencing Afghanistan's implementation of instruments concerning human rights and fundamental freedoms to which Afghanistan is a state party and remains bound.

[134] See ICCPR, arts. 6, 7, 9; Convention Against Torture, arts. 1 and 2(2). See also the 1979 Code of Conduct for Law Enforcement Officials, A/Res/34/169, art. 2. See also, Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, 1990, preamble; Human Rights Committee, General Comment No. 35 (2014) - Article 9: Liberty and Security of person, 16 December 2014, CCPR/C/GC/35, para. 9.

[135] Human Rights Committee, General Comment No. 31 (2004) - The nature of the general legal obligation imposed on States Parties to the ICCPR, CCPR/C/21/Rev.1/Add. 13, para. 7.

[136] See, in particular, ICCPR, art. 2(3).

[137] ICCPR, art. 6(1). See also Convention on the Rights of the Child, art. 6, CRPD art. 10, and UDHR art. 3.

[138] Human Rights Committee, General Comment No. 35, CCPR/C/GC/35, para.9.

[139] ICCPR, art. 4. See also Basic principles on the use of force and firearms by law enforcement officials, principle 8; UN General Assembly resolution, A/RES/65/208.

[140] Human Rights Committee, General Comment No. 36 (2018) on article 6 of the ICCPR on the right to life, CCPR/C/GC/36, para. 12.

[141] *Ibid.*

[142] Human Rights Committee, General Comment No. 36, CCPR/C/GC/36, para. 12; Code of Conduct for Law Enforcement Officials, art. 3; Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, principle 9. See also Report of the Special Rapporteur on extrajudicial, summary or arbitrary executions, Philip Alston, A/HRC/14/24, paras. 34-35.

[143] ICCPR, art. 9; CRC art. 37(b); Convention Against Torture art. 11; CRPD art. 14; UDHR arts. 3 and 9. The right to liberty of person is not absolute, and sometimes deprivation of liberty is justified, for example, in the enforcement of criminal laws.

[144] ICCPR art. 9. See also Human Rights Committee, General Comment No. 35, CCPR/C/GC/35.

[145] Human Rights Committee, General Comment No. 35, CCPR/C/GC/35, para. 9.

5. The obligation to refrain from torture and other cruel inhuman or degrading treatment or punishment[146] is absolute and non-derogable, meaning there can never be justification to resort to the use of torture or to fail to observe the prohibition, even in times of emergency.[147] States must take all necessary and reasonable steps to protect those under their jurisdiction against acts of torture and ill-treatment, whether inflicted by people acting in their official capacity, outside their official capacity or in a private capacity,[148] including through its criminalization.[149]

6. Unjustified or excessive use of force such as beatings, humiliation and excessive use of force during arrest or detention of a suspect, including in relation to investigations, may also constitute torture or inhuman or degrading treatment or punishment.[150] States parties must ensure that the arbitrary or unlawful use of force, including firearms, and acts of torture and other cruel inhuman or degrading treatment, are punishable as criminal offences under law, allowing for prosecution and adjudication before effective courts.[151]

7. To comply with their obligations under these rights, States must adopt a series of measures, including ensuring appropriate legislation controlling the use of lethal force by law enforcement officials; procedures designed to ensure that law enforcement actions are adequately planned and conducted in a manner consistent with the need to minimize the risk to human life; and mandatory reporting, review, and investigation of lethal incidents and other life-threatening incidents.[152] All law enforcement operations should comply with relevant international standards, including the Code of Conduct for Law Enforcement Officials and the Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, and law enforcement officials should receive appropriate training to inculcate these standards.[153] As concerns detentions and investigations, States must keep under systematic review their interrogation rules, instructions, methods and practices as well as arrangements for the custody and treatment of persons subjected to any form of arrest, detention or imprisonment in territory under its jurisdiction, with a view to preventing torture and ill-treatment.[154]

B. Obligation to conduct effective investigations

8. States have obligations to conduct independent, impartial, prompt, thorough, effective, credible and transparent investigations into allegations of certain human rights violations and abuses.[155] To ensure that investigations comply with international human rights law, investigation processes should respect best practice identified by human rights bodies, including as set out in the Minnesota Protocol and Istanbul Protocol. This includes:[156]

- Registering all allegations of conduct that may amount to human rights violations, without discrimination, and beginning investigation of the claims;

[146] The Convention Against Torture, the ICCPR, the Convention on the Rights of the Child, and the Rome Statue of the International Criminal Court. See also the Code of Conduct for Law Enforcement Officials, art. 5; and General Assembly resolution on Torture and other cruel, inhuman or degrading treatment or punishment, 15 December 2022, A/Res/77/209.
[147] Convention Against Torture, art. 2(2); ICCPR, art. 4(2); and Code of Conduct for Law Enforcement Officials, art. 5. An order from a superior officer or a public authority may not be invoked as a justification of such acts, art. 2(3).
[148] See Human Rights Committee, General Comment No. 20 (Article 7 of ICCPR) (1990), para. 2.
[149] Convention Against Torture, art. 4.
[150] Report of the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment Nils Melzer, Extra-custodial use of force and the prohibition of torture and other cruel, inhuman or degrading treatment or punishment, 21 July 2017, A/72/178.
[151] On the deprivation of life, see Human Rights Committee, General Comment No. 36, CCPR/C/GC/36, paras. 19-20, and Principles on the Effective Prevention and Investigation of Extra-legal, Arbitrary and Summary Executions, para. 1; Convention Against Torture, art. 4.
[152] Human Rights Committee, General Comment No. 36, CCPR/C/GC/36, para. 13.
[153] *Ibid.*
[154] Convention Against Torture, art. 11.
[155] See Human Rights Committee, General Comment No. 31, CCPR/C/21/Rev.1/Add. 13, para. 15, and General Comment No. 36, CCPR/C/GC/36, paras. 27-28; Principles on the Effective Prevention and Investigation of Extra-legal, Arbitrary and Summary Executions, principle 9. See also Convention Against Torture, art. 12.
[156] See international guidance including the Minnesota Protocol on the Investigation of Potentially Unlawful Death (2016); the Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (Istanbul Protocol) (2022); the Principles on Effective Interviewing for Investigations and Information-Gathering (the Méndez Principles) (2021), at mendezprinciples.com; OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 8: Human Rights and Investigations, and Chapter 21: Law enforcement and accountability for human rights violations.

- Ensuring procedures, including on receiving complaints and the conduct of investigations incorporate gender-sensitive approaches, particularly in cases of violence against women;[157]
- Ensuring that investigations into alleged human rights violations by officers are independent of the person or institution(s) involved;
- Ensuring that investigations are thorough, and that all evidence-gathering processes - including the conduct of investigative interviews, whether with victims, witnesses or suspects, house searches, and arrests - comply with international human rights standards, and are duly recorded;
- Facilitating victims and their families' access to information about investigations into alleged human rights violations;[158]
- Assessing needs and implementing protection mechanisms for victims and witnesses during investigations of alleged human rights violations.[159]

C. Obligations to prosecute and punish, and ensure a fair trial

9. Where appropriate, States have an obligation to prosecute and punish those responsible for certain violations.[160] Any person charged with a criminal offence is entitled to a fair and public hearing by a competent, independent and impartial tribunal established by law, and to be presumed innocent until proven guilty.

10. Minimum guarantees in criminal proceedings include the rights to be informed promptly and in detail in a language they understand the nature and cause of criminal charges; adequate time and facilities to prepare a defence; to be tried without undue delay; to defend themselves in person or through legal counsel of their choosing; to have legal assistance assigned when the interests of justice require; to examine the witnesses against them and call witnesses on their behalf; to the free assistance of an interpreter if needed; not to be compelled to testify against oneself or to confess guilt; and the right to a review of one's conviction and sentence by a higher tribunal according to law.[161] Punishments foreseen by law or otherwise imposed cannot in themselves be prohibited by international law, such as the prohibitions against torture and other cruel inhuman or degrading treatment or punishment.[162]

11. The right to a fair trial and its minimum guarantees applies to all criminal proceedings and all courts, whether ordinary or specialized, civilian or military.[163] States parties must respect these procedural guarantees regardless of their legal traditions and their domestic law.[164] Courts that fail to respect the foregoing guarantees do not satisfy the basic standards of fair trial, including the requirement that the tribunal must be independent and impartial.[165]

D. Obligation to provide reparations

12. States have the obligation to provide reparations to victims of human rights violations, including restitution, compensation, and just satisfaction.[166] Victims have the right to know the truth about human rights violations committed against themselves or their relatives, including the facts

[157] See UNODC and UN-Women, Handbook on Gender-Responsive Police Services for Women and Girls Subject to Violence, 2021.
[158] See further, Report of the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, 4 September 2013, A/68/362, paras. 39-47.
[159] See further, Convention Against Torture, arts 13 and 16; Principles on the Effective Prevention and Investigation of Extra-Legal, Arbitrary and Summary Executions; Principles on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, resolution 55/89, paras. 39-47.
[160] Convention Against Torture, arts. 5-6; Principles on the Effective Prevention and Investigation of Extra-legal, Arbitrary and Summary Executions, principle 18. See Human Rights Committee, General Comment No. 31 CCPR/C/21/Rev.1/Add. 13, para. 18; General Comment No. 36, CCPR/C/GC/36, paras. 27 and 67.
[161] ICCPR, art. 14.
[162] See *supra*, para. 2.
[163] Human Rights Committee, General Comment No. 32 (Article 14: Right to equality before courts and tribunals and to a fair trial), CCPR/C/GC/32, para. 22.
[164] *Ibid*, para. 4.
[165] *Ibid,* para. 23.
[166] See Human Rights Committee, General Comment No. 31, CCPR/C/21/Rev.1/Add. 13, paras. 16-17.

surrounding the violation and identification of the perpetrators.[167] In cases of gross violations of human rights law or serious violations of international humanitarian law, means of just satisfaction should include the full and public disclosure of the truth provided disclosure does not further harm or threaten the safety and interests of victims, relatives, witnesses, or others who have assisted the victims to prevent further violations.[168]

E. Obligation to respect and ensure the right of access to information

13. States have obligations to respect and ensure everyone's right to access to information, including information held by public authorities across all branches of government.[169] Restrictions to the right of access to information must pursue one of the legitimate aims exhaustively listed in Article 19(3) of the ICCPR,[170] namely the respect of the rights or reputations of others, as well as the protection of national security, public order and public health or morals; restrictions must be provided by law, and be necessary and proportionate. Information regarding alleged violations of human rights or violations of international humanitarian law is subject to an overriding public interest in disclosure.[171]

14. States may also have positive obligations to put information in the public domain where necessary to comply with international human rights obligations, including to facilitate the exercise of other human rights.[172] States may have an obligation to disclose in particular, certain types of information, such as that regarding gross violations of international human rights law or serious violations of international humanitarian law,[173] including as an element of compliance with the right to truth.[174] States should seek to proactively disclose information in the public interest, on a continuous basis in an accessible manner.[175]

15. Accordingly, to implement State obligations to ensure accountability for serious human rights violations, conduct effective investigations, provide reparations for victims, and disclose information of interest to the public, law enforcement should adopt measures to allow transparency. This includes putting in place systems to keep statistics on police performance, including complaints, and making public detailed information on the number of complaints received, the nature of the complaints, findings of investigations, and their outcomes, including numbers of officers that have been disciplined and criminally prosecuted.[176] This applies also to the findings of investigations into the use of lethal force and any accountability measures that have been taken.[177] Further, it entails that law enforcement agencies should establish effective systems for making easily accessible to the public reports and statistics regarding the use of force, including when and against whom force is used.[178] Strong processes on data collection of complaints and violations,

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[167] ICCPR, art. 19; Human Rights Committee General Comment No. 31, CCPR/C/21/Rev.1/Add. 13, para. 15 and General Comment No. 36, CCPR/C/GC/36, para. 28; Human Rights Council resolution, Right to the truth, A/HRC/ RES/9/11; General Assembly resolution on Right to the Truth, 21 January 2014, A/RES/68/165; General Assembly, Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms, A68/456/Add.2; Human Rights Council, Report of the Office of the United Nations High Commissioner for Human Rights, 10 January 2022, A/HRC/49/38, para. 14.

[168] Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law, A/RES/60/147, para. 22 (b).

[169] ICCPR, art. 19 (2); A/HRC/49/38, para. 4. See also para. 23: "...and extends to all organs of the State, including all *de facto* entities and private entities carrying out elements of governmental function."

[170] ICCPR, art. 19(3) and Human Rights Committee, General Comment No. 34 (Article 19: Freedoms of opinion and expression), CCPR/C/GC/34, paras. 22, 24, 27, 33-36.

[171] ICCPR, art. 19(3); A/HRC/49/38, paras. 5-6.

[172] A/HRC/49/38, para. 24; Report of the Office of the United Nations High Commissioner for Human Rights, A/HRC/56/42, para. 9.

[173] General Assembly, Report of the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, 4 September 2013, A/68/362, para. 37.

[174] *Ibid*, paras. 28-38 on the right to the truth; and *supra*, Annex - Section B, para. 7.

[175] A/HRC/49/38, paras. 24, and 55(d).

[176] Guidelines for Effective Implementation of Code of Conduct for Law Enforcement Officials, EcoSoc Resolution 1989/61, art. B(4) Complaints by Members of the Public; UNODC, Handbook on Police Accountability, Oversight and Integrity (English), 2011, p. 36.

[177] Principles on the Effective Prevention and Investigation of Extra-legal, Arbitrary and Summary Executions, Resolution 1989/65, principle 17.

[178] Joint report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association and the Special Rapporteur on extrajudicial, summary or arbitrary executions on the proper management of assemblies, A/HRC/31/66, para. 67(h). See UNODC, "Guidelines for the Governance of Statistical Data by the Police", 2022.

discipline and outcomes can support informed decision-making, permits analysing trends and patterns, and identifying areas requiring improvement, such as the need for further policy development, training, or resource allocation.[179]

F. Key procedures and mechanisms promoting effective accountability

16. To implement their human rights obligations, States should establish effective internal procedures and mechanisms to ensure both the internal discipline and external control and supervision of law enforcement.[180] Measures that contribute to accountability and oversight include:

- Complaint reporting mechanisms that are easily available and accessible to the public who wish to report alleged misconduct of individual officers, including vulnerable groups such as women, children, persons with disabilities, and minority groups;[181]
- A code of conduct that outlines standards for behaviour and professional conduct, including honesty, integrity, non-discrimination and respect for human rights, and regulating issues including police management, police powers, engaging the public, the use of information, privacy and confidentiality, the acceptance of gifts and or money, conduct when off duty, and misconduct, and providing for internal consequences for any breaches through an internal disciplinary system;[182]
- a protective legal framework, including a law and additional internal regulations or operational procedures, governing police powers - such as the use of force and firearms, arrest and detention, conducting searches, the treatment of persons in custody, complaints handling, investigations procedures, the interviewing of suspects, victims and witnesses, and other policing tasks - that are in line with human rights principles and standards;[183]
- procedures requiring mandatory reporting by individual officers to their superiors as soon as possible after all incidents entailing use of force and firearms, and for the review of all incidents, including in cases of injury, death or other life-threatening incidents,[184] even if the victim or their family does not submit a complaint;[185]
- incorporating a duty on all law enforcement officials to report all suspected misconduct to their superiors and where necessary, to other appropriate authorities with reviewing or remedial power where there is reason to believe a violation has occurred or is about to occur;[186]

[179] UNODC, Handbook on Police Accountability, Oversight and Integrity (English) - Disclosure of Complaints Statistics pp. 36-37, 43. See further, UNODC, "Guidelines for the Governance of Statistical Data by the Police", 2022 - section 3.5 Data on Police Conduct (Use of Force and Firearms, and Professional Conduct), pp. 40-44; "Guidelines for the Governance of Statistical Data by the Prosecution Service and Courts", 2023 - section 3.5 Data on prosecution and court conduct, pp.60-64 ; and "Guidelines for the Governance of Statistical Data by the Prison System", 2024 - section 3.6 Data on staff conduct.

[180] Code of Conduct for Law Enforcement Officials, commentary to art. 8; Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, principles 22-26; Guidelines for the effective implementation of the Code of Conduct for Law Enforcement Officials, Resolution 1989/61, section 1B – Specific Issues, para. 3.

[181] Guidelines for effective implementation of Code of Conduct for Law Enforcement Officials, Resolution 1989/61, section 1B(4) Complaints by Members of the Public. See further, OHCHR Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 8: Human Rights and Investigations, p.16; UNODC Handbook on Police Accountability, Oversight and Integrity (English), pp. 33-35.

[182] See UNODC, Handbook on Police Accountability, Oversight and Integrity (English), pp. 77-79.

[183] Human Rights Committee, General Comment No. 36, CCPR/C/GC/36, paras. 19-20; OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 1: Introduction to Human Rights for LEOs, p.40; and Chapter 21: Law enforcement and accountability for human rights violations. See further, Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, Principle 1; Convention against Torture, art. 11.

[184] Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, Principle 22. See also Principle 11(f) on a system of reporting whenever law enforcement officials use firearms in the performance of their duty, and principle 6, when injury or death to a person is caused. See also General Comment No. 36, CCPR/C/GC/36, para.13.

[185] OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025 - Chapter 5: Human Rights and the Use of Force, p. 27.

[186] Code of Conduct for Law Enforcement Officials, A/RES/34/169, art. 8; Body of Principles for the Protection of All Persons under Any Form of Detention or Imprisonment, A/Res/43/173, principle 7(2) and (3). Law enforcement officials should first exhaust all internal reporting mechanisms and only then, if necessary, take the matter to other authorities or organs outside the chain of command, including external accountability actors: Code of Conduct for Law Enforcement Officials, art. 8.

- procedures that should ensure protection of witnesses and victims,[187] as well as protections from reprisals for whistle-blowers;[188]
- establishing a clear and transparent command structure that ensures responsibility and keeps records of the decisions made by command officers at all levels;[189]
- ensuring that superior officials are held responsible for the actions of officers under their command if the superior knew or should have known of unlawful use of force and firearms but failed to take concrete action to prevent, suppress or report those uses;[190]
- ensuring an effective investigation and review of the incident is initiated, whether at the authority's own initiative or per a complaint, followed where appropriate by the referral of cases for review by independent authorities, including for prosecution and adjudication;[191]
- establishing an effective internal disciplinary system to address violations of any code of conduct or other misconduct, with applicable administrative or disciplinary measures;[192] and
- establishing effective systems for making easily accessible to the public reports and statistics regarding the use of force, including when and against whom force is used,[193] as well as the number and nature of complaints received, findings of investigations, and their outcomes, including numbers of officers that have been disciplined and criminally prosecuted.[194]

[187] See international guidance including the Minnesota Protocol on the Investigation of Potentially Unlawful Death (2016); the Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (Istanbul Protocol) (2022); the Principles on Effective Interviewing for Investigations and Information-Gathering (the Méndez Principles) (2021), at mendezprinciples.com.
[188] Code of Conduct for Law Enforcement Officials, A/RES/34/169, article 8 Commentary. See also Report by Special Rapporteur on the Promotion and Protection of the Right to Freedom of Opinion and Expression, A/70/361, paras. 63-68.
[189] Principles on the Effective Prevention and Investigation of Extra-legal, Arbitrary and Summary Executions, Resolution 1989/65, Principle 2.
[190] Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, Principle 24.
[191] Human Rights Committee, General Comment No. 36, CCPR/C/GC/36, para. 27. Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, Principle 22; Convention Against Torture, art. 12.
[192] OHCHR, Manual on Human Rights for Law Enforcement Officials, 2025, Chapter 8: Human Rights and Investigations, p.5 and Chapter 21: Law enforcement and accountability for human rights violations, p. 4 (citing: Code of Conduct for Law Enforcement Officials, commentary to art. 8; Basic Principles on the Use of Force and Firearms by Law Enforcement Officials, paras. 22-26). See also UNODC, Handbook on Police Accountability, Oversight and Integrity (English), pgs. 12, 76, 79.
[193] A/HRC/31/66, para. 67(h). See UNODC, "Guidelines for the Governance of Statistical Data by the Police", 2022.
[194] UNODC, Handbook on Police Accountability, Oversight and Integrity (English), 2011, p. 36.