



2021年1月22日也门问题专家小组给安全理事会主席的信

也门问题专家小组成员谨随信转递专家小组根据第 2511(2020)号决议第 8 段编写的最后报告。

该报告于 2020 年 12 月 22 日提交给安全理事会第 2140(2014)号决议所设委员会，委员会于 2021 年 1 月 22 日审议了报告。

请提请安全理事会成员注意本信和报告并将其作为安理会文件分发为荷。

也门问题专家小组协调人

达克什尼·鲁万蒂卡·古纳拉特内(签名)

专家

穆拉德·萨米·巴利(签名)

专家

亨利·汤普森(签名)

专家

玛丽-路易斯·图加斯(签名)

专家

沃尔夫-克里斯蒂安·帕埃斯(签名)

* 由于技术原因第二次重发(2021年7月9日)。



也门问题专家小组的最后报告

摘要

也门局势继续恶化，给平民带来灾难性后果。造成这一灾难的主要因素有三个：(a) 也门各方牟取经济暴利，影响到人的安全；(b) 存在持续和广泛的侵犯人权和违反国际人道法行为，而且不受惩罚；(c) 战斗升级，殃及平民，包括造成平民流离失所。

也门政府掌控的一些具有战略意义的领土被胡塞武装和南方过渡委员会夺走，后两者都损害了安全理事会第 2216(2015)号决议的目标。因此，胡塞武装不是该决议第 1 段适用的唯一对象。

由艾达鲁斯·祖贝迪和哈尼·本·布里克领导的南方过渡委员会开展的活动违反了第 2216(2015)号决议第 1 和第 6 段，这两段要求也门所有各方不要采取破坏政治过渡的单方面行动。2020 年 4 月，南方过渡委员会单方面宣布自治，此举严重破坏了阿比扬、亚丁、夏卜瓦和索科特拉群岛的稳定。

反胡塞武装各派力量之间出现内斗，其区域支持者之间也存在分歧，因此它们缺乏一致战略，这助长了胡塞武装的力量。不过，胡塞武装领导层内部出现了相互竞争的权力掮客，主要是穆罕默德·阿里·胡塞、艾哈迈德·哈米德和阿卜杜勒-卡里姆·胡塞。

正如在塔伊兹观察到的那样，在也门政府控制的领土上，有可能出现权力分裂，变成相互竞争的派系拼凑组合的局面。非国家武装团体与也门政府之间的关系不明朗，哈穆德·赛义德·米赫拉菲非法招募战斗人员就证明了这一点。也门政府、南方过渡委员会和它们的附属部队之间在夏卜瓦的对抗继续对稳定构成威胁。

除了根据《斯德哥尔摩协议》交换了 1 056 名囚犯外，和平谈判进展有限。在更广泛的区域斗争的影响下制定国家和平倡议，仍然极具挑战性。伊朗伊斯兰共和国与美利坚合众国之间的紧张关系也给也门冲突蒙上了阴影。

外部对也门冲突各方的支持程度仍不清楚。阿拉伯联合酋长国是在也门支持合法性联盟的成员，但其对南方过渡委员会的支持损害了也门政府。越来越多的证据表明，伊朗伊斯兰共和国的个人或实体向胡塞武装提供了大量武器和部件。专家小组还在调查 2015 年乘坐“救援航班”前往阿曼并随后前往伊朗伊斯兰共和国的一群人。其中一人后来公开表示，他在阿巴斯港接受了海军训练，之后协助胡塞武装进行海上走私活动。

胡塞武装继续使用导弹和无人驾驶飞行器相结合的方式攻击沙特阿拉伯境内民用目标，同时定期向红海发射水上简易爆炸装置。虽然大多数袭击都被沙特军方挫败，但该组织有能力将势力扩展到也门以外，这仍然是对区域稳定的威胁，

也是对未来和平谈判的挑战。2020年，在也门周边水域对民用船只的袭击升级；到目前为止，袭击者的身份仍不清楚。

专家小组记录了在阿拉伯海上使用传统船只(道船)向胡塞武装供货的几条供应路线。武器和装备在阿曼和索马里水域被转移到较小的船只上，货物运到也门南海岸的港口，然后通过陆路偷运给胡塞武装，或者在某些情况下，通过曼德海峡直接运到胡塞武装控制区。尽管有过几次引人注目的查缴行动，但也门海岸警卫队能力不足，也门政府控制区腐败盛行，这些都导致走私活动猖獗。

受到两位数通货膨胀和货币崩盘的拖累，也门经济继续萎缩，对民众造成了毁灭性影响。冲突各方似乎对这些事态漠不关心，不仅不为也门人的困境所动，而且继续挪用国家的经济和财政资源。胡塞武装履行完全属于也门政府权力范围的职能，征收税款和收取其他国家收入，其中很大一部分用于资助他们的战争行动。专家小组估计，胡塞武装在2019年挪用了至少18亿美元用于资助其行动，而这些资金原本要用于充实也门政府的金库、支付工资和为公民提供基本服务。

也门政府在某些情况下从事洗钱和腐败行为，这对也门人获得充足的粮食供应产生了不利影响，侵犯了他们的食物权。也门政府实施了一项从沙特存款中转移资金的计划，其中4.23亿美元的公共资金被非法转移给贸易商。Hayel Saeed Anam集团总共收到了其中的48%。¹

各方继续严重违反国际人道法和国际人权法，包括不分青红皂白地袭击平民、实施强迫失踪和酷刑。胡塞武装广泛使用地雷，对平民构成持续威胁，并导致流离失所。胡塞武装继续招募儿童。移民经常成为严重侵犯人权行为的受害者。

专家小组记录了也门政府、南方过渡委员会和胡塞武装镇压记者和人权维护者的令人震惊的模式，包括公然侵犯言论自由，阻碍他们查明和报告违反国际人道法和国际人权法行为，而他们的这些活动有助于保护平民。

自冲突开始以来，一直没有采取任何重大举措来追究侵犯人权者的责任。法治缺失和司法系统失灵为有罪不罚提供了空间，并助长了侵权行为屡屡发生。

尽管过去几个月取得了一些进展，但在胡塞武装控制的地区，有原则的人道主义行动仍然面临重大障碍。专家小组还记录了在亚丁阻挠人道主义援助的情况。

¹ 根据专家小组在本报告印发后收到的资料，第九.B节、附件28和表1中的相关案文以及第161段所载建议正在审查中，因此应不予考虑，等待最后评估。

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* 附件只以来件所用语文分发且未经过正式编辑。

一. 引言

1. 本报告是根据安全理事会第 2511(2020)号决议第 8 段向安理会提交的，所述期间为 2020 年 1 月 1 日至 12 月 5 日，其中载有专家小组 2020 年 1 月 27 日最后报告(S/2020/326)所述调查工作的最新结果。
2. 专家小组遵守了第 2511(2020)号决议第 12 段的规定，该段涉及安全理事会制裁的一般性问题非正式工作组建议的最佳做法和方法(见 S/2006/997)。专家小组着力遵守关于透明度、客观性和信息来源、书面证据、对可核实的独立消息来源进行确证以及提供答辩机会的标准。²
3. 根据第 2511(2020)号决议第 9 段，专家小组与分析支助和制裁监测组及索马里问题专家小组保持了合作。
4. 2020 年，专家小组成员访问了吉布提、德国、以色列、沙特阿拉伯、西班牙以及也门的马里卜和穆卡拉。³ 专家小组对在该区域几个国家包括也门缴获的武器以及导弹、无人驾驶飞行器和水上简易爆炸装置的碎片进行了检查。
5. 2019 冠状病毒病(COVID-19)严重影响了专家小组的旅行和调查能力。一些个人和实体，包括国家实体，只当面分享敏感信息。疫情也对报告起草过程产生了不利影响。
6. 专家小组与对话者，包括在也门的对话者进行了远程接触。专家小组与会员国进行了虚拟讨论，包括与安全理事会第 2140(2014)号决议所设委员会成员以及在沙特阿拉伯、阿拉伯联合酋长国和也门的官员进行讨论。专家小组还与南方过渡委员会的政治领导人举行了一次虚拟讨论。
7. 专家小组发出了 117 封正式信函，其中 88 封发给会员国，29 封发给各组织、实体和公司。截至 2020 年 12 月 10 日，45 封信函仍待答复(见附件 3)。

二. 2020 年也门和平、安全与稳定面临的威胁概述

8. 2020 年，也门的各种冲突有增无减。冲突模式转变为由指挥官、商人、政客和地方领导人组成的网络广泛牟取经济暴利。
9. 牟取暴利活动的规模巨大，严重影响了人道主义局势(见第 90-117 段)。一些战线的战斗加剧，特别是在焦夫、马里卜、内姆、塔伊兹、荷台达、贝达和阿比扬。侵犯人权行为仍在大规模发生，但很少追究行为人的责任。流入也门的汇款，特别是来自海湾合作委员会国家的汇款减少，加剧了 COVID-19 的影响。表 1 概述了本报告所述期间也门和平、安全与稳定面临的挑战。

² 关于方法和答辩机会的资料载于附件 1。

³ 也门境内所有主要地点的拼写均遵循附件 2 中的联合国地理信息系统地图所用拼写。

表 1
对和平、安全与稳定的挑战

挑战	说明	外部关联
个人和实体牟取暴力和控制经济资源	经济冲突影响到所有也门人。胡塞武装极力扩大对国家经济单位的控制，以资助其战争行动。也门政府在收取国内税收和吸引外部资金方面遇到困难(见第 90-117 段)。	也门政府的内部腐败导致外部现金支持减少(见第 103-112 段)。对外国现金收入的管理不善损害了也门政府的信誉。
各方普遍违反国际人道法和侵犯人权而不受惩罚	胡塞武装、也门政府、南方过渡委员会、阿拉伯联合酋长国和沙特阿拉伯继续实施严重违反国际人道法和侵犯人权的行为。没有采取重大举措追究行为人的责任。法治缺失和司法系统失灵为有罪不罚提供了空间。	在也门支持合法性联盟进行了五年的干预后，沙特阿拉伯正在起诉 8 起与空袭有关的案件。专家小组不了解包括阿拉伯联合酋长国在内的其他联盟成员是否执行了任何法律程序(见第 125 段)。
胡塞武装和反胡塞武装力量之间的战斗仍在继续	胡塞武装在军事上取得了进展，而反胡塞武装力量之间的内斗严重限制了他们的反击能力(见附件 4 和 5)。	伊朗伊斯兰共和国向胡塞武装提供政治和军事支持(见第 20-22 段)。沙特阿拉伯和阿拉伯联合酋长国向反胡塞武装力量提供军事和政治支持。
南方过渡委员会附属部队和也门政府部队之间的战斗	在执行《利雅得协议》方面继续存在分歧。南方过渡委员会继续控制领土，并已推进到索科特拉群岛(见附件 6)。	南方过渡委员会仍然是一个在政治上得到阿拉伯联合酋长国支持的实体(见第 31 段)。
胡塞武装对沙特阿拉伯的袭击有所增加	胡塞武装增加了对沙特阿拉伯境内目标的空袭频率，包括使用弹道导弹进行空袭，并继续使用水上简易爆炸装置进行袭击(见第 69 段)。	之所以能够进行这些袭击，是因为存在违反定向军火禁运规定供应武器和武器部件的行为。
胡塞武装阻挠人道主义应对行动	2020 年，胡塞武装与特定联合国机构之间的工作关系恶化。注意到情况有所改善，但仍然存在重大障碍(见第 156 段和附件 8)。	捐助方新近统一了条件，导致胡塞武装取得的进展不平衡。
海上袭击增多	发生了 5 起可能与冲突有关的严重袭击商船事件。与浮式储油卸油船 Safer 号有关的事件仍未解决(见第 62 段)。	严重的袭击可能导致前所未有的环境灾难和全球油价突然飙升。

资料来源：各种来源。

三. 专家小组 2020 年访问也门情况摘要

专家小组访问马里卜的调查结果

10 月 15 日至 20 日，专家小组访问马里卜，会见了国防部长、省长和其他地方官员以及安全部队和国际组织的代表和民间社会成员。专家小组检查了胡塞武装攻击该省时使用的无人驾驶飞行器和火箭的残骸。专家小组还访问了一个受冲突影响儿童康复中心和 Masam 项目。^a

整个 2020 年，马里卜省一直是冲突的焦点。胡塞部队试图包围马里卜，最初在焦夫夺得了大片领土。这个石油资源丰富的省份如果沦陷，将产生决定性影响。也门政府部队与部落盟友联合起来进行“最后一搏”，在在也门支持合法性联盟空中力量的协助下，阻止了胡塞武装向马里卜市推进。

自 2015 年以来，马里卜市发生了变化，人口从 40 000 人增加到 180 万人，^b 其中大多数是来自胡塞武装控制区的境内流离失所者。这导致安全关切增加，发生了几起与拘留有关的违反国际人道法和侵犯人权事件(见第 128 段)。在马里卜省由也门政府控制的地区，有 130 多个境内流离失所者营地。但是，大多数境内流离失所者生活在收容社区内。大量人口涌入，以及马里卜市作为也门政府控制领土事实上的首都的新地位，引发了一场发展热潮，但人口涌入给该市的卫生和教育服务带来了巨大压力。

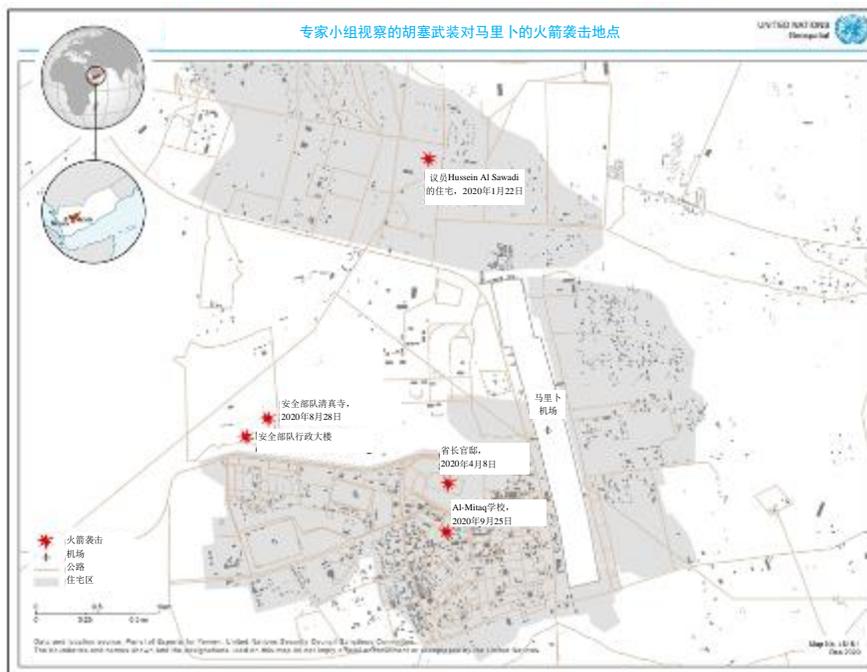
与也门其他地区不同，马里卜虽然各项功能薄弱，但仍在运转；国家机构和地方领导人表达了他们对也门政府的忠诚。尽管如此，Sultan al-Aradah 省长抱怨说，在与胡塞部队的战斗中，中央政府提供的支持有限。他指出，已有几个月未支付军饷，向部落战斗人员提供的奖励也不够。政府当局还抱怨说，国际人道主义组织在该省的力量非常有限，这与靠近前线 and 没有一个正常运作的机场没有关系。

专家小组访问了马里卜的一些民用建筑，如自 2020 年初以来被所谓的“弹道导弹”袭击的住宅、清真寺和学校(见地图 1)。袭击的方向表明它们是由胡塞部队实施的。专家小组发现，导弹碎片具有与无制导火箭相符的技术特征，这表明它们可能在实施定向军火禁运之前就存在于也门，或者是在当地制造的。附件 33 提供了这些事件的详细情况。

^a 见 www.projectmasam.com/eng/masam/。

^b 省当局。

地图 1
胡塞武装火箭袭击地点



专家小组访问穆卡拉的调查结果

10月20日至23日，专家小组访问穆卡拉，会见了省当局、安全部队和武装部队官员、也门地雷行动执行中心、也门海岸警卫队、各政党代表和民间社会成员。专家小组还对目前被扣押在 Shihr 的 Bari-2 号道船进行了检查(见第 74 段)。

与也门其他地区相比，哈德拉毛省沿海地区自 2016 年 4 月从阿拉伯半岛基地组织手中解放以来一直相当平静。然而，依然存在出于政治动机的暴力威胁，6 月在穆卡拉发生的针对省长 Faraj Al-Bahsani 的暗杀企图就是证明。专家小组获悉，有 12 人因这一事件被捕。

文职和军事当局都抱怨说，该地区的军饷自 2 月以来一直没有支付。^a 这可能会对哈德拉毛省安全部队的忠诚和效率产生不利影响。在利雅得的一次会议上，总理迈茵·阿卜杜勒马利克·赛义德告诉专家小组，由于整体现金危机，也门政府优先向在军事前线作战的士兵支付军饷，而且安全部队中存在严重腐败现象，包括虚报工资。^b

几名受访者抱怨说，由于设在利雅得的交通部的官僚问题和安全检查的需要，穆卡拉港的货物清关出现延误(据报往往要延误几个星期)。反复提出的另一个问题涉及穆卡拉的电力短缺，再加上也门里亚尔贬值，最近几个月引发了一些示威活动。

地方当局表达的一个共同不满是，他们感觉在政治上被边缘化。这一石油资源丰富的省在新内阁中“仅”分配到一个席位，而且他们从该省石油产品销售中仅获得 20% 的收入，这一份额低得令人怀疑。这些更加深了他们被边缘化的感觉。他们的不满集中在石油出口缺乏透明度上。

专家小组还收到了关于与拘留有关的侵犯人权和违反国际人道法行为的资料(包括在赖扬联军基地^c发生的此类行为)以及阿拉伯半岛基地组织留下的爆炸物构成的持续威胁的资料(见第 141-142 段)。

^a 向专家小组提供了薪金单。

^b 在一次会议上，副省长提到，哈德拉毛省有 10 000 名士兵。军事当局向专家小组出示了 35 000 名士兵的薪金单据。

^c 见附近件 30。

四. 和平谈判

10. 专家小组继续监测也门和平、安全与稳定面临的障碍。正如专家小组上一次报告(S/2020/326)指出的那样，也门冲突不是二元的；应让更多实体参加和平谈判，而不只是安全理事会第 2216(2015)号决议确定的实体，并应让南部和西岸的实体参加(见第 52 段)。

A. 斯德哥尔摩协议

11. 经过几个月的谈判，在 10 月交换了 1 056 名囚犯。一些被胡塞武装拘押的平民也被包括在交换人员中。专家小组记录了持续发生的胡塞武装利用被拘押的平民交换囚犯的案件(见第 138 段)。拘押平民只是为了日后将他们作为交换囚犯的筹码，这种行为相当于劫持人质，是国际人道法所禁止的。参与今后交换囚犯活动的各方应注意这一点。

12. 3 月，也门政府退出了重新部署协调委员会。⁴ 4 月，也门政府的一名重新部署协调委员会联络官因在 3 月 11 日在荷台达发生的枪击事件中受伤而死亡。虽然双方口头上支持联合国支助荷台达协议特派团，但重新部署协调委员会仍处于休眠状态。10 月，荷台达周围的总体安全局势恶化。各方尚未按规定重新部署部队。

13. 3 月，胡塞武装从在荷台达的也门中央银行挪用了 500 亿也门里亚尔，这违反了《斯德哥尔摩协议》的规定，即港口收入应存入也门中央银行，随后用于支付公务员薪金。专家小组收到的资料显示，只有一小部分资金被用于支付薪金。

14. 专家小组注意到，《协议》中关于塔伊兹的部分没有进展。

B. 利雅得协议

15. 2019 年 11 月 5 日的《利雅得协议》在范围和时限上都雄心勃勃(见 S/2020/326，第 35 和 44-46 段)。尽管有沙特阿拉伯施压，南方过渡委员会和也门政府继续摆

⁴ 见 <https://osesgy.unmissions.org/hudaydah-agreement>。

出政治姿态，但在执行方面几乎没有取得实际进展，南方过渡委员会多次退出。⁵ 任命了新的亚丁省长和安全总局局长，但只有省长上任。南方过渡委员会附属部队继续巩固对平民的控制，包括为此过度使用武力。⁶ 2019年8月之前驻扎在亚丁的也门政府部队⁷ 现正在阿比扬与南方过渡委员会作战。南方过渡委员会附属部队和也门政府部队及其装备都没有按照协议规定进行有意义的迁移，也未能恢复2019年8月之前在阿比扬、亚丁和夏卜瓦省存在的军事现状。

C. 联合声明

16. 从2020年4月开始，秘书长也门问题特使办公室开展了一系列谈判，以期达成一项由胡塞武装和也门政府签署的联合声明。谈判集中在三个方面：全国范围停火、经济和人道主义措施以及恢复旨在全面结束冲突的政治进程。专家小组注意到，胡塞武装4月8日提案中的先决条件包括以下项目：(a) 自由进出也门所有机场和港口，分别进行直飞和直航；(b) 分享油气收入。如果各方接受这些项目，将需要采取额外的保障措施，以确保遵守第2216(2015)号决议。

17. 自由进出港口和机场需要有一个受国际监测的强有力的核查制度，以确保遵守第2511(2020)号决议第2段。在这两种情况下，船舶和飞机都必须在胡塞武装控制区之外接受检查，以确保遵守规定。

18. 为实施独立透明的油气收入分享机制，可在外国管辖区设立一个托管账户，由一个包容各方的委员会管理，并由一个国际机构监督。

五. 也门和平、安全与稳定面临的区域挑战

19. 对也门而言，关键的外部行为体仍然是伊朗伊斯兰共和国、阿曼、沙特阿拉伯和阿拉伯联合酋长国。虽然有指控称卡塔尔和土耳其等其他区域国家在也门境内直接活动，但到目前为止，专家小组并未找到可信证据证实这些指控，仍在继续调查。美利坚合众国可能将胡塞武装认定为外国恐怖主义组织，这将产生巨大影响。

A. 伊朗伊斯兰共和国

20. 9月22日，报道援引伊朗武装部队发言人阿布-法兹勒·谢卡尔奇准将的话说，“我们向他们(也门人)提供了国防领域的技术经验”，⁸ 如果该行为属实，伊朗伊斯兰共和国违反了第2216(2015)号决议第14段。

21. 在专家小组的要求下，伊朗伊斯兰共和国澄清说，“[谢卡尔奇准将]指的是也门军队和胡塞武装在国内设计和制造导弹和无人机的能力及其在这一领域的专

⁵ 见附件6。

⁶ 例如，亚丁的安全实体大力执行摩托车禁令，导致数名平民丧生。

⁷ 包括第一、第三和第四总统保护旅和第三十九装甲旅。

⁸ 见 www.tasnimnews.com/en/news/2020/09/22/2354460/iran-has-supplied-yemen-with-defense-know-how-spokesman。谢卡尔奇准将接着说：“……我们向他们提供咨询意见，以帮助他们。为了与也门人民分享我们的经验，我们经验丰富的部队前往也门，给他们知识上的帮助……”。

业技术专长。他还提到了伊朗伊斯兰共和国和也门在第 2216(2015)号决议通过前的合作，以及在安全理事会对也门实施制裁前在防御经验方面的交流”。⁹ 然而，专家小组发现，有越来越多的证据(第 76、84-85 和 88 段)表明，伊朗伊斯兰共和国境内的个人或实体参与向胡塞武装运送武器和武器部件，这违反了第 2216(2015)号决议第 14 段。

22. 10 月 17 日，伊朗伊斯兰共和国任命了新的驻也门“大使”，表明该国承认胡塞政权，此举威胁到也门的完整和稳定。如上文第 25 段所述，这违背了第 2216(2015)号决议的精神。

23. 2020 年，萨那显眼的广告牌向伊朗领导人致敬，¹⁰ 胡塞武装高级领导人声称自己是“抵抗轴心”的一部分，¹¹ 从而逐渐使伊朗伊斯兰共和国在政治上接近胡塞武装领导人的状况变得更加明显，特别是在萨那，明显可以看出胡塞武装在意识形态上与伊朗伊斯兰共和国保持一致。

B. 阿曼

24. 阿曼坚决保持中立和远离冲突的愿望正在经受考验。自 2015 年以来，萨那和马斯喀特之间已经开通了一些“慈援航班”，将患病和受伤的也门人送往国外接受治疗。虽然这些航班履行了人道主义职能，但专家小组仍然对其可能被滥用感到关切。专家小组收到消息称，2015 年有 4 人经阿曼前往伊朗伊斯兰共和国。其中一人后来公开表示，他们在阿巴斯港接受了海军训练，之后协助从海上向胡塞武装走私武器(附件 17)。10 月 14 日最近一次航班的往返乘客分别是美国公民和马斯喀特的也门人，也门政府告诉专家小组，他们在最后一刻才收到乘客名单，因此无法核实乘客身份。对萨那开放直航的关切是制定联合声明的一个核心问题(第 17 段)。

25. 除了 2019 年查获从塞拉莱陆路运抵也门的走私武器和部件(S/2020/326，第 62 段)外，2020 年从走私者的道船上获取的全球定位系统数据表明，武器走私者在阿曼领水内进行船对船武器移交(第 73 段)。专家小组没有收到证据显示阿曼当局参与了这些活动的，这可能反映出缺乏执法能力。

C. 沙特阿拉伯王国

26. 也门在经济上持续依赖沙特阿拉伯，这不仅体现在沙特不断将硬通货存入也门政府账户，更体现为数百万也门人受益于从沙特阿拉伯流入的侨汇。反过来，

⁹ 2020 年 11 月 19 日伊朗伊斯兰共和国给专家小组的信。

¹⁰ 在卡西姆·苏莱曼尼被杀后的几周里，萨那出现了几块悼念苏莱曼尼的大型官方广告牌，上面写着“我们将继续您前往耶路撒冷的道路”。2 月，在萨那大学教育学院，穆罕默德·阿里·胡塞、哈桑·纳斯鲁拉和阿里·哈梅内伊共同出现在海报上(见 https://twitter.com/Ali_Albukhaiti/status/1228807992482631681?s=20)。

¹¹ 见 <https://youtu.be/NIs6Dbe8hYk>、https://youtu.be/VqvmcwFgc_0、<https://youtu.be/pIIIUNWTSrE>、<https://youtu.be/NIs6Dbe8hYk> 和 <https://www.google.com/amp/s/ar.irna.ir/amp/83625875/>。

沙特阿拉伯主要需要一个稳定、不构成威胁的邻国。值得注意的是，在与胡塞武装发生冲突期间，沙特阿拉伯始终没有改变居住在其境内的也门人的身份。¹²

27. 随着流入的援助总额减少，也门越来越依赖侨汇，比以往任何时候都更加依赖沙特阿拉伯。沙特阿拉伯面临的难题是，胡塞武装通过对其控制下的居民和企业征税来获取侨汇的做法越来越有效(第 93 段)。

28. 专家小组认为，在也门支持合法性联盟无法对反胡塞武装力量进行有效的统一控制。尽管签署了《利雅得协议》，但南方过渡委员会和也门政府之间仍在进行战斗，这表明沙特阿拉伯和阿拉伯联合酋长国在关于也门的议程上依然存在分歧。尽管也门政府、西海岸部队和南方过渡委员会依赖联盟的支持，但沙特阿拉伯尚未找到摆脱联盟内部明显分裂状态的解决方法，这种分裂继续威胁也门的领土完整。

29. 沙特阿拉伯显然希望从也门抽身，但也与也门政府一道呼吁美国将胡塞武装认定为外国恐怖主义组织。在短期内，这可能会使胡塞武装进一步远离任何可能的和平协议(第 34 段)。¹³

D. 阿拉伯联合酋长国

30. 阿拉伯联合酋长国似乎热衷于对抗也门的三股势力：胡塞武装、也门政府内部的改革派和恐怖主义团体。虽然阿拉伯联合酋长国对专家小组表示该国继续支持也门反恐部队，但根据专家小组的记录，阿拉伯联合酋长国继续支持南方过渡委员会、一些南方过渡委员会附属部队和一些西海岸部队(见附件 5)。

31. 阿拉伯联合酋长国最初招募、训练并资助了大部分南方过渡委员会附属部队，这种情况自 2015 年以来有所变化。南方过渡委员会附属部队与也门政府在阿比扬省发生军事对峙，在索科特拉群岛和夏卜瓦省也处于对峙状态，但程度较轻。南方过渡委员会的政治领导层未能阻止这场战斗，并一再采取措施削弱也门政府的权威和破坏也门的领土完整，而阿拉伯联合酋长国继续向南方过渡委员会领导层提供政治支持。因此，阿拉伯联合酋长国支持一个威胁也门和平、安全与稳定的实体，这违背第 2216(2015)号决议的精神，该决议呼吁“会员国不采取任何行动破坏也门的统一、主权、独立和领土完整以及也门总统的合法性”。阿拉伯联合酋长国告知专家小组，该国不支持冲突任何一方采取任何单方面行动(见附件 5 和 6)。

32. 2020 年下半年，也门政府急于将南方过渡委员会的行为归咎于阿拉伯联合酋长国。专家小组发现，阿拉伯联合酋长国已减少对大多数南方过渡委员会附属

¹² 沙特阿拉伯人力资源和社会发展部推出了一项针对私营部门劳动者的劳工改革举措，以缩小沙特劳动者和外籍劳动者之间的差距。见 https://twitter.com/HRSD_SA/status/1323912538883559425?s=20 (阿拉伯文)和 https://twitter.com/HRSD_SA/status/1323913000395427840?s=20 (英文)。

¹³ 沙特阿拉伯于 2014 年 2 月认定(见 <https://www.reuters.com/article/us-saudi-security/saudi-arabia-designates-muslim-brotherhood-terrorist-group-idUSBREA260SM20140307>)。阿拉伯联合酋长国于 2014 年 11 月认定(见 <https://www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037>)。也门政府于 2017 年呼吁安全理事会将胡塞武装认定为恐怖主义组织(见 www.spa.gov.sa/viewfullstory.php?lang=en&newsid=1615541)。

部队的直接控制。¹⁴ 然而，也门政府声称，阿拉伯联合酋长国继续向安全地带部队和夏卜瓦精锐部队提供财政和军事支持。¹⁵ 这种情况加上阿拉伯联合酋长国对南方过渡委员会的政治支持，加深了也门政府对阿拉伯联合酋长国的敌意。

E. 美利坚合众国

33. 专家小组注意到，美国目前正在考虑将胡塞武装认定为外国恐怖主义组织。沙特阿拉伯和阿拉伯联合酋长国已将胡塞武装认定为恐怖主义组织，但美国尚未这么做；美国可能进行这一认定折射出美国和伊朗伊斯兰共和国之间持续的紧张关系。

34. 将胡塞武装认定为外国恐怖主义组织：(a) 可能会对向胡塞武装控制的也门提供援助和进口商业食品造成不利影响，继而加剧该国民众营养不良的状况；(b) 使建立并延续和平进程的规划实施工作变得更加复杂。

六. 第 2216(2015)号决议执行工作遇到的障碍

35. 专家小组认为，由于权力格局和领土控制发生变化，全面执行第 2216(2015)号决议变得更加不可能。专家小组的评估依据是，冲突各方都采取了破坏第 2216(2015)号决议目标的措施。

36. 在本报告所述期间：(a) 也门政府、胡塞武装和南方过渡委员会诉诸敌对行动和采取军事姿态，破坏和平过渡；(b) 胡塞武装和南方过渡委员会使用武力夺取领土；(c) 南方过渡委员会和胡塞武装继续行使政府职能；(d) 南方过渡委员会和胡塞武装均未撤出各自的部队，相反，他们正在加强被占领地区的防御工事；(e) 西海岸部队巩固了对西海岸的控制。胡塞武装不再是第 1(a)、(b)、(c)和(或)(d)段规定适用的唯一非国家武装团体。自该决议通过以来，也门政府不断失去权威和领土。

A. 敌对行动升级

37. 2020 年，敌对行动显著升级。胡塞武装在内姆、焦夫省、贝达省和马里卜省获得战略性领土，大部分是从也门政府手中夺取的(见附件 4)。在围攻两年之后，他们进入了杜赖希米。南方过渡委员会守住了亚丁以及阿比扬省、拉赫季省和达利阿省的部分地区，并控制了索科特拉群岛。

38. 反胡塞武装的各种势力之间出现内斗，他们有着不同的地方和地区利益，并进行资源争夺，因而无法形成反对胡塞武装的统一战线。对胡塞武装而言，这可能是他们在当前冲突中最大的战略优势(附件 5 载有反胡塞武装的各种势力的分类)。新兵的加入、快速部署能力、迅速镇压异己以及区域国家为解决冲突而采取的不同且背道而驰的措施(见第 20-23 段和 26-32 段)均让胡塞武装受益。随着战斗越来越接近人口稠密区，联军的空袭将不太奏效。

¹⁴ 专家小组认定，阿拉伯联合酋长国直接控制在巴尔哈夫和赖扬的阿拉伯联合酋长国主要基地的也门警卫部队。见 S/2020/326，表 2。

¹⁵ 见附件 5。

B. 南方过渡委员会巩固权力

39. 专家小组认定，南方过渡委员会在 2020 年的活动违反了第 2216(2015)号决议第 1 段和第 6 段，这两段要求也门所有各方不要单方面采取破坏政治过渡的行动。4 月 25 日，南方过渡委员会单方面宣布自治，理由是也门政府“不再拥有管理南方的授权或合法性”。¹⁶ 南方过渡委员会于 7 月 28 日撤销了这一声明。

40. 在阿比扬省和索科特拉群岛，南方过渡委员会和也门政府之间的敌对行动也出现升级。南方过渡委员会在 6 月 20 日左右接管了索科特拉群岛的政府职能(见附件 6)。此后，沙特阿拉伯和也门政府均未能成功恢复也门政府对索科特拉群岛的控制。11 月，南方过渡委员会宣布在索科特拉群岛与“南方部队”设立了一个联合作战室。¹⁷ 在阿比扬省，仍不时发生严重敌对行动，沙特阿拉伯无法确保实现长期停火。沙特阿拉伯停火监督小组在阿比扬省期间，至少发生了两起严重冲突。¹⁸ 也门政府和南方过渡委员会都向阿比扬省前线派遣了增援部队，这使得短期内不太可能实现持久停火。在没有双方都能接受的政治解决方案的情况下，南方过渡委员会和也门政府似乎已经开始了一场以阿比扬省为焦点的消耗战。

41. 在亚丁，南方过渡委员会附属部队执行安全行动。在自治期间，南方过渡委员会还使用武力挪用了也门政府的约 800 亿也门里亚尔(约合 1.25 亿美元)。专家小组认定，尽管联军阻止艾达鲁斯·祖贝迪、哈尼·本·布里克和舍拉勒·阿里·沙亚等南方过渡委员会领导人返回亚丁，¹⁹ 但他们继续影响着当地的行动。他们各自和集体实施的行动破坏了也门的和平、安全与稳定(见附件 5 和 6)。

42. 成立南方国民联盟似乎是为了在亚丁和夏卜瓦省开辟反对南方过渡委员会的政治战线。其领导人艾哈迈德·萨利赫·阿莱西是也门最大的石油交易商之一。²⁰ 他的资金支持使南方国民联盟成为南方过渡委员会的重要对手。作为也门总统阿卜杜拉布·曼苏尔·哈迪的亲密伙伴，阿莱西对也门的治理有着决定性影响。专家小组继续监测可能威胁也门和平的事态发展。

C. 胡塞武装控制区的事态发展

43. 2020 年 6 月对胡姆斯法的重新解释允许胡塞武装收取公共资源和私人资产价值的 20%，并“将其重新分配给哈希姆家族成员”，这甚至遭到了胡塞武装忠实拥护者的反对。然而，空袭继续为胡塞武装提供了团结民众对抗敌人的机会。有助于胡塞武装防止发生大规模起义的其他因素包括其国家架构日益专制以及通过预防性安全机构和情报机构有效镇压异己(见 S/2020/326，第 13-16 段)。

¹⁶ 见 <https://stc-eu.org/en/self-administration-of-south-yemen/>。

¹⁷ 见 <https://www.almashhadalaraby.com/news/231748> 和 <https://aden24.net/news/62247>。

¹⁸ 在 2020 年 7 月和 11 月。

¹⁹ 机密消息来源。

²⁰ 见 https://snycoalition.org/?page_id=314。

44. 在胡塞武装控制区，安全形势仍然受到严密控制。情报、军事和安全系统继续驱逐被认为支持敌人的人。²¹ 10月27日，青年和体育部长哈桑·扎伊德在萨那遭暗杀。这是自2019年8月宣布易卜拉欣·胡塞遇害以来最引人注目的暗杀事件。

45. 专家小组认为，阿卜杜勒-马利克·胡塞(YEi.004)领导地位受到的主要威胁可能来自胡塞运动内部。在团结的表象背后，最高政治领导层竞相利用有限的国家和公共资源谋求个人致富。穆罕默德·阿里·胡塞、艾哈迈德·哈密德和阿卜杜勒-卡里姆·胡塞建立了相互竞争的权力根基，由各自的安全和情报机构提供保障(见附件8)。这些基于经济利益的不同权力集团的出现破坏了和平和人道主义努力。到目前为止，胡塞武装军方仍然不受政治内斗的影响。

艾哈迈德·哈密德

46. 艾哈迈德·穆罕默德·叶海亚·哈密德(阿布·马赫福兹)²² (见图一)目前担任最高政治理事会主席办公室主任兼人道主义事务管理和协调最高委员会负责人，与预防性安全机构以及安全和情报局有联系。专家小组收到的信息显示，哈密德影响文职官员的任命、恐吓反对者、从事腐败活动(包括挪用人道主义援助)，并在苏丹·扎本被曝涉嫌参与镇压妇女的活动后对其提供支持(见附件8)。²³

47. 1月，教育部长、阿卜杜勒-马利克·胡塞(YEi.004)的哥哥叶海亚·胡塞与哈密德发生直接冲突，指控他通过人道主义事务管理和协调最高委员会制造与人道主义行为体的紧张关系(见附件7)。尽管如此，哈密德的权力却得到巩固。²⁴

图一

艾哈迈德·哈密德



资料来源：www.alyqyn.com/3917。

²¹ 见

https://m.facebook.com/sultan.zabinye/videos/1174271749581022/?refsrc=https%3A%2F%2Fm.facebook.com%2Fstory.php%26_rdr。

²² 见 www.yemen-media.gov.ye/الوزير/。

²³ 见 https://m.facebook.com/sultan.zabinye/?ref=page_internal&mt_nav=0。

²⁴ 见 www.ansarollah.com/archives/377365。

48. 根据专家小组的记录，以下五名人道主义事务管理和协调最高委员会成员曾恐吓和直接威胁人道主义行为体：艾哈迈德·哈米德、阿卜杜勒·穆赫辛·塔乌斯(秘书长)、塔哈·穆塔瓦基勒(公共卫生和人口部长)、纳比勒·瓦齐尔(水和环境部长)和阿卜杜勒-卡里姆·胡塞(内政部长)。²⁵

49. 尽管苏丹·扎本在实施恐吓积极参与政治的妇女和对她们使用性暴力的政策中扮演了重要角色(见 S/2020/326，第 21-23 段)，但他仍然担任刑事侦查局局长。专家小组记录了与胡塞武装遏制卖淫政策有关的更多侵害行为(见附件 34)，胡塞武装将该政策作为其打压持不同政见者的“软战争”的一部分。

D. 西海岸的事态发展

50. 在西海岸，非国家武装团体民族抵抗力量/共和国卫队²⁶ 继续展现出超越军事控制的统治野心。其指挥官塔里克·萨利赫在阿拉伯联合酋长国的大力支持下加强了对西海岸的政治和军事控制，这对哈迪总统的权威以及帖哈麦人按照全国对话大会的规定在未来联邦架构下寻求自治均构成挑战(见附件 5)。塔里克·萨利赫不介入也门政府和南方过渡委员会的冲突，只专注于打击胡塞武装。

51. 2020 年 7 月，塔里克·萨利赫在穆哈会见了第五总统保护旅旅长阿德南·罗塞克，阿拉伯联合酋长国指挥官“阿布·哈马姆”会见时在场。这是双方的首次正式接触。他们正式同意缓和局势。²⁷ 在达成这项协议之前，塔伊兹军事轴心和共和国卫队之间的关系极为紧张。该军事轴心声称，共和国卫队 2020 年年中支持在图尔巴与他们作战的势力(见第 57 段)，共和国卫队否认这一说法。

52. 巨人旅、共和国卫队和帖哈麦旅都领取了阿拉伯联合酋长国支付的部分工资；一些旅还领取也门政府发放的工资。这些部队都没有被正式纳入任何现有的和平协议，这使人们担忧未来它们对也门和平、安全和稳定的影响。

E. 对也门政府权威的挑战

53. 也门政府控制区的安全形势正在迅速分崩离析。观察到对也门稳定有重大影响的三个新趋势。这些趋势是：(a) 将经济和政治权力下放到地区权力中心(见附件 5)；(b) 附属于国家但由国家以外的个人或实体招募的部队激增(见附件 5 和 9)；(c) 改革派和非改革派在政治和军事领域分歧明显(见附件 6)。

1. 塔伊兹的军事和安全动向

54. 2020 年年中，随着也门政府不同旅之间的战斗升级，塔伊兹的军事和安全形势迅速恶化。在阿卜杜勒拉赫曼·沙姆萨尼被任命为第 35 旅旅长后，第 35 旅和塔伊兹军事轴心的部队之间发生了主要战斗。

²⁵ 见附件 7 和 8。另见 www.saba.ye/ar/news3116185.htm。

²⁶ 共和国卫队是该团体的军事部门，而民族抵抗力量包括政治和军事部门。

²⁷ 专家小组与双方部队进行的讨论。

55. 在塔伊兹，几名指挥官和官员非法征用资产并参与其他非法活动，却未受惩罚。例如，专家小组收到消息称，有 58 所民房被第 17、22 和 170 旅的个人强行征用，这种行为似乎很普遍并经常发生。专家小组核实，其中 5 所房屋被强行征用，与占领房屋的第 17 旅有关联的成员杀害了 1 所房屋的主人。²⁸

56. 专家小组记录的另一起案件涉及第 22 旅军官加兹万·阿里·曼苏尔·迈赫拉菲。此人是第 22 旅旅长萨迪克·萨尔汗的侄子，至少自 2018 年以来卷入了在塔伊兹发生的多起命案，但基本没有被追责(见图二)。2020 年 8 月，他参与报复性杀害一名 11 岁儿童和他的哥哥。他现在被关押在塔伊兹中央监狱。²⁹ 专家小组不清楚是否已对他提起正式诉讼。

图二

加兹万·阿里·曼苏尔·迈赫拉菲(左)和他的叔叔萨迪克·萨尔汗(中)



资料来源：www.from-yemen.com/alymn/amp/89251。

57. 2019 年 12 月 8 日，哈穆德·赛义德·米赫拉菲宣布成立一支“抵抗部队”，在塔伊兹与国民军并肩作战(见图三)。³⁰ 他以“高级抵抗协调委员会主席”的身份提出这项倡议。专家小组认为，这一非国家武装团体的成立是对塔伊兹稳定的威胁(见附件 9)。这些作战人员与也门政府军队为伍，这些军队曾参与 2020 年图尔巴最严重的内斗事件。专家小组还记录了这些作战人员使用学校设施的情况(见附件 10)。³¹ 专家小组正在调查为米赫拉菲征兵活动提供支持的资金来源，发现资金不太可能来自联盟的某个成员国(见附件 9)。

²⁸ 塔伊兹军事轴心告知专家小组，这起杀人事件的责任人已被逮捕。

²⁹ 专家小组独立核对了塔伊兹军事轴心提供的信息。然而，另有 4 名涉案人员未被逮捕。

³⁰ 见 www.facebook.com/hamoodsaeed20/videos/3221472207893885/。

³¹ 这违反了也门政府在 2017 年签署的《安全学校宣言》，该宣言保护学校和大学在武装冲突期间不得被用于军事目的。见 <https://ssd.protectingeducation.org/>。

图三
2020 年 12 月在耶夫鲁斯营地的征兵活动



资料来源：www.facebook.com/hamoodsaeed20/videos/3221472207893885/。

说明：该营地隶属也门政府第 17 旅，位于北纬 13.442712°，东经 43.955177°。

58. 专家小组正在调查第 17 旅 2018 年和 2019 年在塔伊兹训练人民动员力量武装团体的情况。2019 年，专家小组发现，人民动员力量武装团体成员与军事轴心并肩作战，对抗阿布·阿巴斯的部队(见 S/2020/326，第 37 段)。专家小组正在调查人民动员力量武装团体、米赫拉菲作战人员和第 17 旅前旅长阿卜杜勒拉赫曼·沙姆萨尼之间的联系(见第 60 段)。

2. 因阿拉伯联合酋长国支持夏卜瓦精锐部队而在夏卜瓦省发生对抗

59. 夏卜瓦省地方当局指责阿拉伯联合酋长国参与安全事件，破坏其经济独立。他们声称，阿拉伯联合酋长国阻挠他们逮捕夏卜瓦精锐部队作战人员，支持参与破坏石油出口基础设施的夏卜瓦精锐部队，³² 并阻碍恢复从巴尔哈夫出口液化天然气。³³ 虽然阿拉伯联合酋长国部队在巴尔哈夫和阿拉姆基地之间调动时发生了一些轻微的安全事件，但最严重的是 11 月 14 日发生的以车队为目标的爆炸事件。10 月以来，阿拉姆营地外也出现了抗议活动，抗议者要求对 2019 年 1 月阿拉伯联合酋长国和夏卜瓦精锐部队联合行动据称造成平民死亡进行赔偿，并要求成立一个地方赔偿委员会，负责从阿拉伯联合酋长国收取赔偿款。2020 年初，为逮捕夏卜瓦精锐部队前成员而在尼萨卜和贾尔丹开展的安全行动导致至少两人死亡。除非也门政府或沙特阿拉伯进行干预，否则夏卜瓦省的局势可能会升级。

F. 改革派的影响力

60. 第 17 旅前旅长阿卜杜勒拉赫曼·沙姆萨尼被任命为第 35 旅新任旅长。该任命极具争议，被视为巩固了改革派在塔伊兹军队中的主导地位。专家小组认为，任何政党在军队中的影响都可能削弱反胡塞武装阵营的凝聚力。阿拉伯联合酋长国和南方过渡委员会反对改革派，改革派也反对阿拉伯联合酋长国和南方过渡委员会，这种情况加剧了也门的进一步动荡(见附件 6)。

³² 见 www.facebook.com/109978104080735/posts/113547560390456/。

³³ 机密讨论。见 www.youtube.com/watch?v=hlVoQq7qmRg&feature=youtu.be。

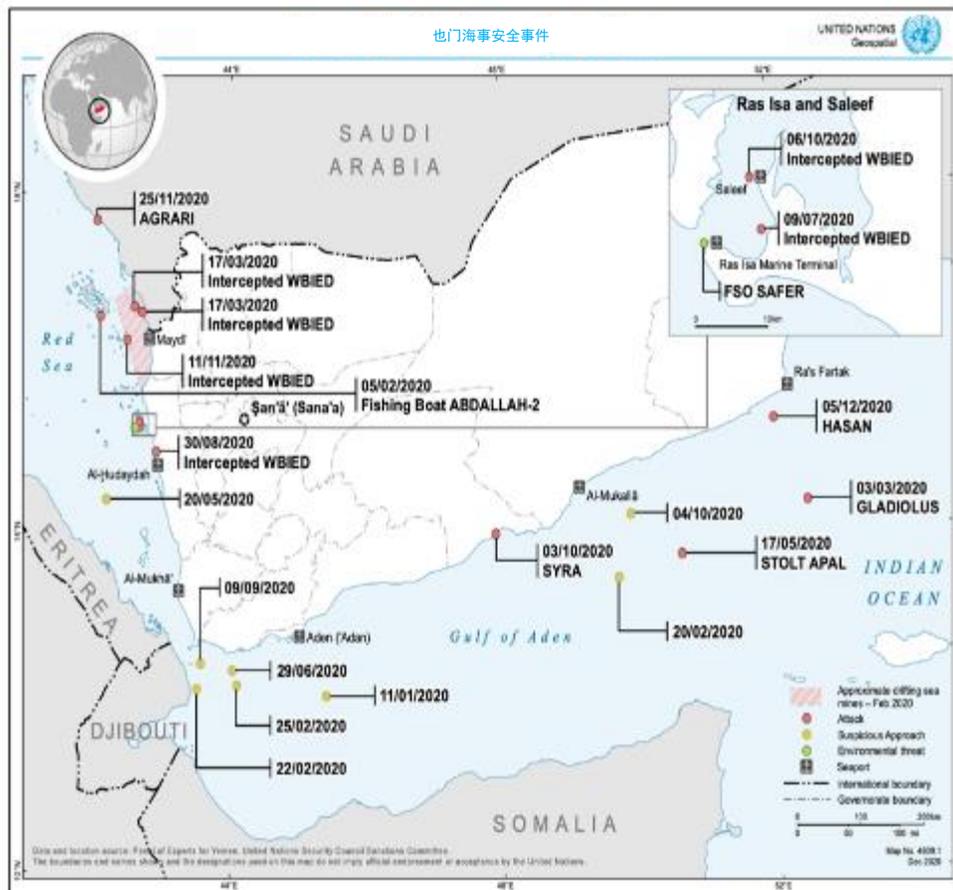
61. 专家小组记录了也门人拉德万·哈什迪遭逮捕、强迫失踪和酷刑的案件，他是阿布·阿巴斯旅媒体办公室的前负责人。³⁴ 有证据表明，他被捕与他被认为反对塔伊兹的改革派势力有关。

七. 海事安全

62. 专家小组注意到，2020 年发生的可疑船只驶近和袭击民用船只的事件多于 2019 年。专家小组还继续对浮式储油卸油船 Safer 号(国际海事组织(海事组织)船舶识别编号: 7376472)表示关切，该船急需维修，且对红海环境构成严重威胁(见附件 21)。地图 2 标注了也门沿海海事安全事件的分布情况。

地图 2

2020 年海事安全事件



63. 3 月 3 日，三艘小船驶近悬挂沙特国旗的油轮 Gladiolus 号(海事组织编号: 9169548)，其中两艘小船似乎由第三艘遥控。其中一艘无人驾驶小船与油轮船体接触，但没有发生爆炸，而另一艘小船距离油轮 10 至 15 米(见图四)。在该地区作业的另一艘船只后来报告说，有一艘船在绕圈行驶后爆炸。爆炸的船很可能是由于碰撞或 Gladiolus 号的安保队开火而导致其驾驶机制受损的那艘小船。一架海军

³⁴ 见附件 35。

直升机后来从海上收集了残骸，分析显示残骸中有燃料和军用旋风炸药的痕迹。这意味着策划者原本打算将无人驾驶小船作为水上简易爆炸装置使用(见附件 22)。

图四

无人驾驶小船驶近 Gladiolus 号左舷的照片



资料来源：机密。

64. 第二次袭击发生在 5 月 17 日，当时两艘小船驶近悬挂大不列颠及北爱尔兰联合王国国旗的化工石油产品油轮 Stolt Apal 号(海事组织编号：9719240)。其中一艘小船从船尾靠近油轮，因此油轮的安保队鸣枪警告。小船上的人迅速用一种自动武器(很可能是机枪)进行了多次精准还击，击中了油轮的上层建筑以及置于驾驶台侧翼上的一个假人的头部(见图五)。在距离 200 米的地方，小船发生爆炸，可能是武装警卫开火所致。另一艘小船往北驶离袭击现场。专家小组获得了 Stolt Apal 号遇袭之后冒烟的残骸的照片。这些图像中有一缕白烟，一些分析人士据此推测，小船携带的是军用炸药，因此原本打算作为水上简易爆炸装置使用。发生爆炸也有可能是因为汽油烟雾燃烧，例如有问题的燃料管发生燃烧(见附件 23)。³⁵

³⁵ 12 月 5 日，商船 Hasan 号(海事组织编号：9016179)也在同一水域遭到两艘载有武装人员的小船袭击。专家小组正在调查这两起事件是否存在关联。

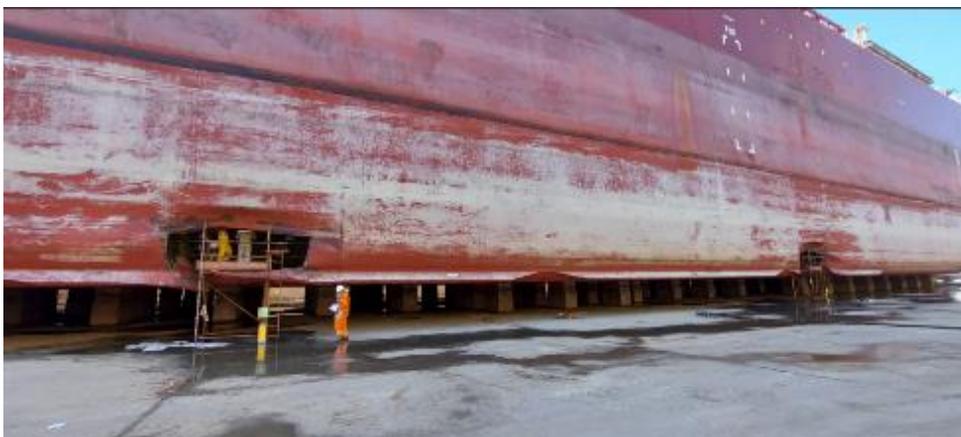
图五
被多发枪弹击中的假人头部照片



资料来源：机密。

65. 10月3日，悬挂马耳他国旗的油轮 Syra 号(海事组织编号：9436941)在鲁杜姆码头装载石油时发生两起爆炸，左舷压载水舱受损(见图六)。其后，船员报告说，在距离油轮左舷约 20 米处发现一个漂浮的“带灯的桶”，这只桶在前两起爆炸发生大约一小时后引爆，没有对油轮造成损害。专家小组获得的信息显示，爆炸使油轮的舳龙骨在水线以下约 10-11 米处破裂，表明爆炸装置(可能是线型聚能装药)是被潜水员安放在那里的(见附件 24)。

图六
显示受损船体部分位置的干船坞中的 Syra 号照片



资料来源：机密。

66. 在上述事件中，袭击者的身份仍不清楚，尽管涉及 Syra 号的事件很可能与鲁杜姆码头石油收入控制权的争端有关。虽然 3 月和 5 月发生在同一地域的两起袭击的作案手法有一些相似之处，但也存在显著的不同点。袭击 Gladiolus 号所使用的水上简易爆炸装置与胡塞武装过去使用的两种型号不同，这表明亚丁湾西部海岸很可能新出现了一个可以获得相对复杂武器系统的行为体。

67. 11 月 25 日，悬挂马耳他国旗的 Agrari 号油轮(海事组织编号：9389083)在沙特阿拉伯的舒盖格工厂卸货时，左舷在水线上方约 1 米处发生爆炸。虽然最初报道称一枚水雷发生爆炸，³⁶ 但媒体后来援引联军消息人士的话说，爆炸由沙特阿拉伯摧毁水上简易爆炸装置所致。³⁷ 漂浮的水雷(2 月已夺走 Abdallah-2 号渔船上 4 名水手的性命)和胡塞武装经常对沙特阿拉伯港口使用的水上简易爆炸装置，继续对红海南部的商业航行构成威胁。

八. 军火以及定向军火禁运的执行情况

68. 根据第 2216(2015)号决议第 14 至 17 段，专家小组继续开展一系列监测和调查活动，以确定是否有任何违反定向军火禁运的行为，包括向安全理事会第 2140(2014)号决议所设委员会指认的个人和实体或为这些个人和实体的利益直接或间接供应、出售或转让军火的行为。

A. 对沙特阿拉伯境内目标的袭击

69. 在数月的间歇之后，胡塞部队于 2 月恢复了对沙特阿拉伯境内目标的空袭，使用弹道导弹和巡航导弹以及无人驾驶飞行器相结合的方式在整个 2020 年持续进行空袭(见地图 3)。虽然大多数袭击被沙特军方挫败，并未造成重大破坏，但该团体有能力将势力扩展到也门以外，这仍然威胁着地区稳定，也是对今后和平谈判的挑战。

³⁶ 见 www.washingtonpost.com/world/middle_east/mine-explodes-damaging-oil-tanker-off-saudi-arabia/2020/11/25/4f6b3566-2f24-11eb-9dd6-2d0179981719_story.html。

³⁷ 见 www.dailysabah.com/world/mid-east/explosion-rocks-greek-operated-tanker-in-saudi-port-after-attack-blamed-on-houthis。

表 2

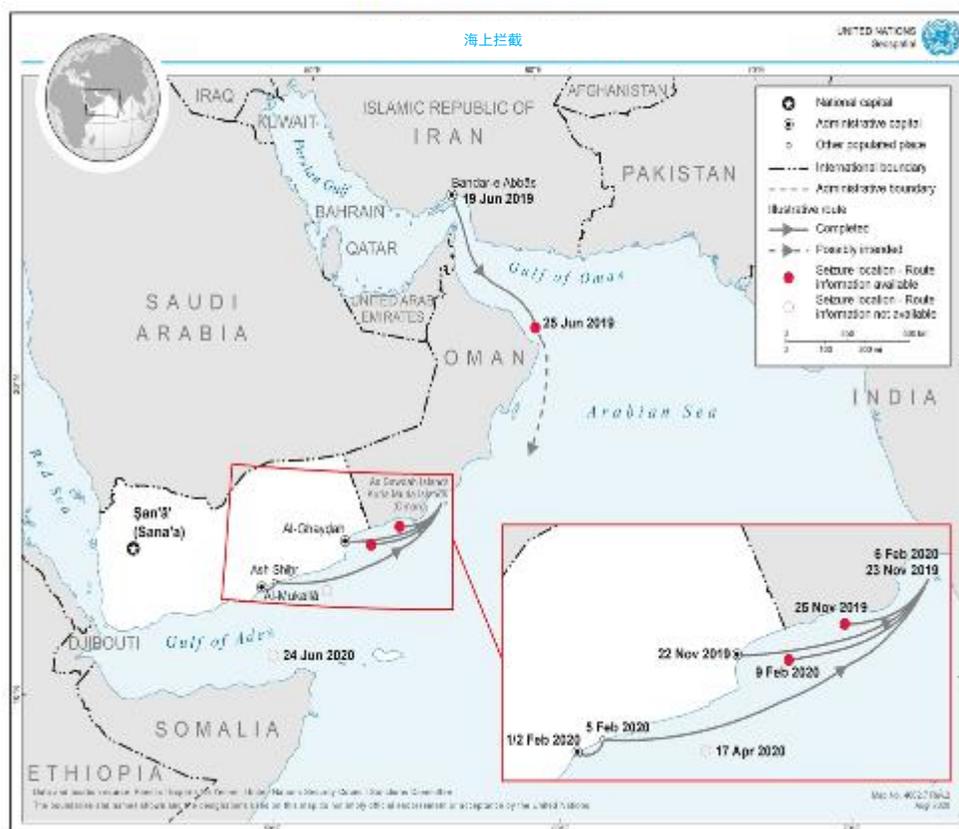
2018-2020 年海上拦截情况

日期	拦截当局	地点	船舶名称	缴获物资
2018 年 6 月 25 日	美国海军	北纬 13°21.5' 东经 47°22.7'	Ibrahim Dhibayn	2 522 支 56-1 型突击步枪
2019 年 6 月 25 日	澳大利亚海军	北纬 23°00.4' 东经 59°42'	不详	476 000 发 7.62 毫米弹药和 697 袋化肥
2019 年 11 月 25 日	美国海军	亚丁湾	Al-Raheeb	21 个 9M 133 反坦克制导导弹发射箱、2 枚 358 地对空导弹、Quds-1 和 C802 巡航导弹部件、无人驾驶飞行器和水上简易爆炸装置零件
2020 年 2 月 9 日	美国海军	亚丁湾	Al-Qanas-1	150 个 9M133 反坦克制导导弹发射箱、3 枚 358 地对空导弹、各种光学瞄准具
2020 年 4 月 17 日	沙特阿拉伯海军	北纬 14°34.03' 东经 51°35.02'	Al-Shimasi(或 Al-Khair-4)	3 002 支 56-1 型突击步枪和 4 953 个配套弹药筒、9 支 AM-50 反器材步枪、49 支 PK 型轻机枪、各种光学瞄准具
2020 年 6 月 24 日	沙特阿拉伯海军	北纬 12°20' 东经 49°42'	Bari-2(又称 Al-Bashir 和 Al-Sabir)	1 298 支 56-1 型突击步枪、200 个 RPG-7 发射器、50 支 AM-50 反器材步枪、5 个 RPG-29 发射器、385 支 PK 型轻机枪、60 支重机枪、21 个 9M133 反坦克制导导弹发射箱、160 支 Walter 气步枪、各种光学瞄准具和其他部件

资料来源：专家小组和其他机密资料来源。

73. 第一条路线是沿阿曼和也门海岸线航行，用于走私高价值的军用货物，如导弹部件、反坦克制导导弹发射箱以及无人驾驶飞行器和水上简易爆炸装置部件。2019 年 11 月和 2020 年 2 月扣押的 2 艘道船使用的就是这条路线(见本报告附件 13 以及 S/2020/326 第 52 段和附件 20)。从船载全球定位系统设备中提取的数据显示，这些船在被截获之前从哈德拉毛省和马哈拉省的港口抵达了阿曼的 Sawdah 岛。这意味着船只在此地接收了货物，可能是从另一艘船转运的货物。

地图 4
2019-2020 年的海上拦截



74. 第二条路线涉及索马里沿海的海上转运，似乎主要用于供应小武器和轻武器。其中一些武器似乎是运往索马里，另一些武器则与胡塞武装武器库中记录的武器高度吻合。开展分析期间截获的 3 批武器与上述模式相符：2020 年 4 月 17 日和 6 月 24 日，沙特海军拦截了 2 大批小武器和轻武器(见附件 14)。第一批涉及一艘名为 Al-Shimasi 的也门道船(其他消息来源中的船名是 Al-Khair 4)，该船在离尼什图港约 90 海里处被扣押；第二批涉及的是一艘较大的杰尔布特型道船 Bari-2，船上有一名索马里船员，该船在博萨索东北 70 海里处被扣押。专家小组分析了在船上找到的全球定位系统接收器内的数据，发现该船当时是驶向距离索马里海岸 10 海里处的会合点。船上有 6 月 12 日在迪拜装载、要运往博萨索的香烟，以及藏在隐蔽货仓中的一批非法武器(见图八)。在 Bari-2 号船上发现的文件和全球定位系统坐标显示，该船曾在索马里、也门和伊朗伊斯兰共和国的港口之间航行(见附件 15)。一些消息来源告知专家小组，较小的也门道船将货物从索马里海岸运往哈德拉毛省和马哈拉省的港口。看来 Al-Shimasi 可能是其中一只“接驳船”。

图八
Bari-2 号船上用于走私武器的隐蔽货舱



资料来源：专家小组。

75. 专家小组收到关于第三艘道船的资料，澳大利亚海军 2019 年 6 月 25 日在阿曼湾扣押了这艘船，船上载有 476 000 发 7.62 毫米弹药和 697 袋化肥(见附件 16)。该船的船员是伊朗人和巴基斯坦人，他们说该船在阿巴斯港从“赛帕海军”那里接收了货物，并于 2019 年 6 月 19 日启航前往“索马里和也门”。这艘道船可能与 2020 年 4 月和 6 月扣押的 2 艘船属于同一补给路线，但所载货物显示最终目的地是索马里。

76. 专家小组还获得途经曼德海峡的第三条路线的资料。2020 年 5 月 7 日，也门海岸警卫队扣押了一艘载有 4 人的船，这些人后来承认属于一个走私网络，³⁹ 并声称他们一直在为胡塞武装运送武器。这群人的头目称，2015 年，他经由阿曼前往伊朗伊斯兰共和国接受训练，后来从吉布提和索马里沿海的其他船只接收了非法货物，并将货物运往胡塞武装控制的红海港口(见附件 17)。⁴⁰ 专家小组未能约谈这些“走私者”，也无法确定这些人在何种状况下说了这些话。专家小组也未能查看在红海缴获的任何武器，但其他消息来源证实了这条路线的存在。

D. 从阿曼陆路走私部件

77. 专家小组继续调查 2019 年 1 月在焦夫省缴获的 3 吨无人驾驶飞行器和其他部件的走私情况(见 S/2020/326，第 62 段)。专家小组收到了阿曼提供的有关从中国进口这批货物的公司背后个人的身份资料，获悉这批货于 2018 年 12 月 2 日在马斯喀特国际机场提货，并于同日“出口”至塞拉莱自由区(见附件 18)。专家小组继续调查这批货物在抵达塞拉莱之后的保管链。

³⁹ 见 www.youtube.com/watch?v=Zdbxpc8U6Kg。

⁴⁰ 伊朗伊斯兰共和国告知专家小组，它收容受伤的也门人，“这种旅行完全是出于人道主义理由”。

E. 武器和部件的保管链

78. 专家小组继续在其任务授权范围内调查缴获的武器和相关设备以及从导弹、无人驾驶飞行器和水上简易爆炸装置残骸中回收的部件的保管链(见附件 19)。根据第 2511(2020)号决议第 8 段, 专家小组汇编了可通过商业途径购买、在委员会指认的个人使用的武器系统中发现的部件清单(见附件 20)。该清单旨在协助会员国执行第 2216(2015)号决议规定的与军火有关的措施。

1. 地面攻击巡航导弹

79. 专家小组继续调查从袭击沙特阿拉伯时使用的导弹碎片中找回的若干部件以及在 Al-Raheeb 号道船上发现的部件的保管链。专家小组注意到由德国境内 BD Sensors 公司⁴¹ 生产的 30.600 G OEM 压力传感器, 这些传感器是导弹燃料供给系统的一部分。专家小组追踪发现, 这些传感器分属 2016 年出口至土耳其境内公司和 2018 年出口至伊朗伊斯兰共和国境内公司的两批货物。伊朗伊斯兰共和国告知专家小组, 进口商是“一家私营商业公司(……), 未参与任何违反第 2216(2015)号决议的行为”。

80. 专家小组还发现了用于操作导弹控制面的伺服致动器, 其技术特性与瑞士境内 Maxon Motor AG 公司⁴² 生产的 RE30 发动机和 GP32C 齿轮类似。所检查的伺服致动器于 2017 年出口给中国香港境内的一家公司。专家小组了解到瑞士当局出于对扩散问题的关切, 阻止了对该客户的更多出口。中国告知专家小组, 所述地址并没有中国香港的这家公司, 也没有该公司 2017 年进口伺服致动器的记录。专家小组继续就此展开调查。

2. 地对空导弹

81. 专家小组正在调查从 Al-Raheeb 和 Al-Qanas-1 号道船上缴获的地对空导弹部件的保管链。迄今为止, 还没有迹象显示胡塞部队曾部署过这种武器系统。这种导弹的主发动机是荷兰 AMT 公司制造的 Titan 燃气轮机。⁴³ 专家小组了解到, 这些发动机是 2017 年和 2019 年在中国香港境内的公司接收的 2 批货物的一部分。荷兰发放的发动机出口许可证明明确规定, 这些发动机不得再出售或再出口。中国告知专家小组, 其名称被用于进口发动机的那家公司 2014 年不复存在。专家小组继续就此开展调查。专家小组获得的证据显示, Xsens 技术公司⁴⁴ 生产的 MTi-100 系列惯性传感器模块 2015 年至 2016 年曾出口给中国境内的一家公司。专家小组已经联系中国, 请求提供关于保管链的信息; 目前正在等待答复。

3. 无人驾驶飞行器

82. 专家小组继续调查从胡塞部队用于攻击沙特阿拉伯和也门境内目标的无人驾驶飞行器上回收的部件的保管链。专家小组收到的资料显示, 由瑞典 Electro

⁴¹ 见 www.bdsensors.de。

⁴² 见 www.maxongroup.ch/maxon/view/content/index。

⁴³ 见 www.amtjets.com。

⁴⁴ 见 www.xsens.com。

Magnets 公司⁴⁵ 制造的 AM7 点火线圈(专家小组将其记录为三角翼无人驾驶飞行器发动机系统的一部分)(见 S/2020/326, 附件 15)于 2016 年由印度的一家中间商出口给伊朗伊斯兰共和国境内的一家公司。

83. 2020 年 10 月, 专家小组在也门检查了几架无人驾驶飞行器的残骸, 并记录了 2018 年 3W-Modellmotoren 公司⁴⁶ 制造的一台 3W-110iB2 发动机。专家小组将此类发动机记录为 Samad 型无人驾驶飞行器的一部分(见 S/2019/83, 第 87 段和 S/2020/326, 第 64 段), 但这台发动机属于另一批货物, 专家小组将其追查至德国境内的一家公司。

4. 小武器和轻武器

84. 2019 年 11 月至 2020 年 6 月, 在亚丁湾的道船上缴获了共计 191 个发射箱单元, 其技术特征与 9M133 Kornet 反坦克制导导弹类似。至少自 2018 年以来, 这类反坦克制导导弹一直是胡塞武装武库的一部分, 缴获品显示这是违反定向军火禁运的补给品。根据对发射箱所作外部检查(尽管提出要求, 但无法让人打开发射箱), 专家小组发现, 发射箱的材料、颜色及标识与伊朗伊斯兰共和国制造的 9M133 反坦克制导导弹 Dehlavie 版相符, 但在俄罗斯联邦生产的原版(见图九)。伊朗伊斯兰共和国表示, 这些武器与伊朗制造的产品不符。

图九

2020 年 2 月 9 日缴获的 9M133 反坦克制导导弹(左), 俄罗斯联邦制造的 9M133 Kornet 反坦克制导导弹(右)



资料来源: 专家小组。

⁴⁵ 见 <https://sem.se>。

⁴⁶ 见 <https://3w-modellmotoren.de>。

85. 2020 年缴获的武器还包括共计 200 个 RPG-7 发射器，其标识和技术特征与伊朗伊斯兰共和国制造的发射器一致，另外还有同样在伊朗生产的 59 支 12.7x99 毫米 AM-50 Sayyad 反器材狙击步枪。这两套武器系统胡塞部队都在使用，专家小组所记录的前一次扣押品也包括 RPG-7 发射器(见 S/2020/326，第 61 段)。伊朗伊斯兰共和国告知专家小组，伊朗不向也门出口武器，并对专家小组有关 RPG-7 发射器是在伊朗伊斯兰共和国制造的结论提出质疑。

86. 在 2020 年 4 月和 6 月的 2 次海上缉押行动中，共缴获 4 300 支 56-1 型 7.62x39 毫米突击步枪。所有步枪的技术特征和标识都与中国第 26 号工厂(“建设”)2016 年和 2017 年生产的产品一致。专家小组注意到，这些步枪似乎与所记录的 2018 年(见 S/2019/83，第 95-96 段)和 2019 年(见 S/2020/326，第 61 段)缴获品的生产批号相同。缴获枪支还包括 434 支 PK 型轻机枪，其中一些枪支的标识与中国生产枪支的标识一致(见图十)。中国告知专家小组，中国不向也门出口武器，但没有提供资料澄清上述武器的保管链。

图十

56-1 型突击步枪(左)、M80/PK 轻机枪(右)上的标识



资料来源：专家小组。

87. 缴获枪支还包括 160 支德国制造的 LG 1250 Dominator 气步枪和 530 支美国制造的 Tippmann 98 彩弹枪(见图十一)。专家小组认为，这些“武器”旨在用于训练目的。专家小组追踪气步枪的保管链，查至黎巴嫩境内的一名经销商，该经销商于 2019 年将这些气步枪出售给一个没有记录的客户。

图十一

LG 1250 气步枪(左)和 Tippmann 98 彩弹枪(右)



资料来源：专家小组。

5. 武器瞄准具

88. 2020年2月和6月的缴获品还包括白俄罗斯制造的35个POSP光学武器瞄准具(5个8x42型、10个4x24型和20个12x50型)。专家组获悉,这些瞄准具于2016年至2018年出口给伊朗伊斯兰共和国境内2个实体,其最终用户声明显示,瞄准具专供伊朗武装部队使用。专家组发现,2018年在亚丁缴获的PGO-7V3光学瞄准具也是出口给伊朗伊斯兰共和国境内的同一家公司(见S/2020/326,第61段)。伊朗伊斯兰共和国告知专家组,从白俄罗斯进口的瞄准具“仍在伊朗伊斯兰共和国武装部队中使用”。2019年11月以及2020年2月和6月的缴获品还包括共计56个伊朗制造的RU系列热光学武器瞄准镜⁴⁷和37个3-12x50 PM II Ghadir-4步枪瞄准镜。

九. 经济背景和财务概况

89. 专家组调查了依据第2140(2014)和2216(2015)号决议指认的个人及其网络继续违反制裁措施开展活动的经济背景情况。专家组特别审查了对也门和平、安全和稳定构成威胁的资金流动和公共资金管理不善的情况。

A. 胡塞武装及其网络控制财政资源的情况

1. 胡塞武装从国有资产中获取的收入

90. 专家组继续调查胡塞武装如何获取收入,以便为其战争供资。胡塞武装通过控制创收的国有实体以及征收个税和公司税,每年得以获取并调动数十亿也门里亚尔的收入。

91. 专家组获得了提交给设在萨那的众议院供批准的胡塞武装的预算估计数的复印件。该预算包括2019财年上半年和下半年的估计数,以及2018年预算的关键数据。

92. 在栏目1(税收)下获取的收入在此期间保持稳定,但栏目2和栏目3(赠款和也门政府从半国营机构、公司实体和其他方面获取利润份额)下的收入自2015年至今出现暴跌。总收入从2015年的1.053万亿里亚尔降至2019年不到5000亿里亚尔,减少了一半。导致总收入大幅下降的因素包括:

(a) 2015-2019年期间税收暴跌,原因是也门政府从国有企业和半国有企业股份中获得的利润和资本收益的资源被挪用,以及胡塞武装采取了武断的非法税收措施。胡塞武装通过掌控公司和机构的管理,极力抢占也门政府的收入流。2019年,胡塞武装变本加厉,导致也门政府在栏目3下获得的收入极少(2018年收入为4714.9亿里亚尔,2019年预测数显示大幅下降至768.9亿里亚尔)。专家组发现,胡塞武装挪用了2019年该税种下的差额(3946亿里亚尔)。胡塞武装掌控这些公司,强行列入影响公司利润的开支,留给也门政府的税收极少(见附件25);

⁴⁷ 伊朗伊斯兰共和国表示,这些瞄准具“与伊朗……制造的产品不符,不同国家的几家公司生产类似产品”。

(b) 根据也门法律，必须说明不将外国援助赠款及援助(实物和现金)等栏目 2 项目编入预算的情况。胡塞武装在国家预算之外创建了一个独立机构，即人道主义事务管理和协调最高委员会，采取非常自主的方式直接管理这些赠款，几乎没有问责和透明度。

93. 专家小组的保守计算和估计以及对所收集文件的仔细分析显示，胡塞武装通过其建立的众多渠道和机制挪用资源，2019 年挪用了共计至少 1.039 万亿里亚尔，相当于 18 亿美元(2019 年 1 美元=568 里亚尔)，这笔资金原本应上缴也门政府金库，用于发放工资和为公民提供基本服务。胡塞武装挪用了这笔钱，为其行动供资(见附件 25)。

2. 挪用资金

94. 专家小组调查了一起涉及国有企业 Kamaran 工业和投资公司的挪用资金案件(见附件 26)。该公司 2015 年上缴了超过 239 亿里亚尔(6 470 万美元)的公司税，使其成为对也门政府财政的最大贡献者之一。2017 年，胡塞武装控制了 Kamaran 公司，并任命 Ahmad al-Sadiq 为公司首席执行官。在此人被任命时，Kamaran 公司的财务状况极佳，现金头寸约为 177 亿里亚尔、2 458.5 万美元(61.46 亿里亚尔)和 666 000 欧元(2 亿里亚尔)。

95. 胡塞武装开始向该公司施压，要求其帮助“国家”财政提供大笔捐款。例如，财政部要求该公司转移 380 亿里亚尔，相当于 1.52 亿美元(2017 年，1 美元=250 里亚尔)，以示在 2017 年金融危机期间声援“国家”。这笔数额远远超过了当时该公司金库内的头寸，即大约 240 亿里亚尔的现金和现金等价物。

96. 专家小组的调查还显示，胡塞武装任命的该公司首席执行官开始动用数百万里亚尔，给胡塞武装的效忠者和民兵领袖拨付资金、派发奖金和礼物。专家小组获得的文件显示，2019 年，Kamaran 公司向包括胡塞武装的议长、副议长和其他议员在内的一个议会委员会的成员提供了超过 850 万里亚尔，另一份文件则显示转给议会 1 100 万里亚尔的现金。

3. 非法扣押资产

97. 专家小组在任务授权范围内调查了通过非法扣押资产为胡塞武装的军事行动供资的问题。正如专家小组最后报告(S/2018/594 和 S/2019/83)所述，胡塞武装设立了以 Saleh Mosfer Saleh Alshaer 为首的司法警卫队。他是胡塞武装没收反对派和商人的资产的关键人物，也是被列名个人阿卜杜勒·马利克·胡塞的亲密盟友。

98. 根据过去和目前的调查，专家小组编制了一份过去三年被司法警卫队非法没收资产的个人和公司名单(见附件 27)。随着收集到有关 Alshaer 没收资产行为的更多资料，这份名单将会更新。专家小组认为，非法侵吞行为违反适用的人权规范和国际人道法。⁴⁸

⁴⁸ 《世界人权宣言》(1948 年)第 17 条；《阿拉伯人权宪章》(1994 年)第 25 条；《1949 年 8 月 12 日内瓦四公约关于保护非国际性武装冲突受害者的附加议定书》(1977 年)第 4 条第(2)款(g)项；红十字国际委员会关于习惯国际人道法的研究规则 50 和 52(可查阅：https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul)。

99. 专家小组从各种来源获得信息称, Alshaer 作为司法保管人, 正在起草一项法院命令, 没收前总统阿里·阿卜杜拉·萨利赫(YEi.003)的住宅和财产。司法警卫队还在密谋没收萨利赫的子女, 即塔里克·穆罕默德·阿卜杜拉·萨利赫、艾哈迈德·阿里·阿卜杜拉·萨利赫(YEi.005)和阿马尔·穆罕默德·阿卜杜拉·萨利赫的财产和资金。专家小组正在调查这些案件, 并注意一些没收行为属于资产冻结措施的范畴。

100. 专家小组收到的补充证据显示, 萨那的特别刑事法院已指定 Alshaer 作为从胡塞武装反对派那里侵吞的资金和资产的司法保管人。法院正在利用其权力和地位, 为司法保管人 Alshaer 从中获利的抢掠、盗窃和侵吞资产行为增添正当性和合法性(S/2020/326, 附件 26)。

101. 该法院发布裁决, 没收属于 75 名军事领导人、35 名议员、至少 100 名政治领导人、哈迪总统及其内阁成员的所有国内外资产。这些裁决不符合正当程序要求。⁴⁹

102. 专家小组继续调查这些裁决及其对被告的影响, 以及司法警卫队是否正在执行没收资产的法院命令。专家小组还在调查从资产扣押中获得的意外之财, 并调查这些资产是如何被扣押和管理的, 以及这笔资金是否正被用于为胡塞武装的战争行动供资。

B. 与也门政府有关联的官员的腐败和洗钱行为⁵⁰

1. 沙特在亚丁也门中央银行的存款

103. 专家小组调查了一起也门政府官员的洗钱⁵¹ 和腐败案件(见附件 28), 洗钱和腐败行为对也门平民获得充足的粮食供应造成影响, 侵犯了食物权。⁵²

104. 也门经济在数年的冲突和不稳定中摇摇欲坠, 粮食短缺开始对民众造成影响, 国家寻求外国财政援助, 以改善国家财政状况并获得急需的外汇储备, 以便为进口基本食品供资。2018 年 1 月, 沙特阿拉伯根据《沙特也门发展与重建计划》在也门中央银行存入 20 亿美元。这笔存款提供了用于购买大米、糖、牛奶、小麦和面粉等商品的信用证⁵³ 所需的美元, 以加强粮食安全和稳定国内价格。

⁴⁹ 见《世界人权宣言》第 11 条、《公民及政治权利国际公约》第 14 条以及《阿拉伯人权宪章》第 7 和 9 条。专家小组手中有裁决的副本。

⁵⁰ 根据专家小组在本报告印发后收到的资料, 第九.B 节、附件 28 和表 1 中的相关案文以及第 161 段所载建议正在审查中, 因此应不予考虑, 等待最后评估。

⁵¹ 盗窃公共资产等腐败犯罪产生的收益需要进行清洗。洗钱是隐匿犯罪所得的过程, 发生在前提罪行之后。附件 28 显示了腐败与洗钱之间的联系: 沙特存款中的资金通过操纵汇率被非法从银行系统中转出, 然后利用信用证系统汇往国外。

⁵² 《经济社会文化权利国际公约》第 11 条。关于武装冲突中的食物权问题, 见 A/72/188 等。关于该公约在武装冲突中的适用性问题, 见 E/2015/59 等。另见 www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx。

⁵³ 信用证是银行代表买方(申请人或进口商)所作承诺, 即以商定货币(通常是美元)向卖方(受益人或出口商)支付特定金额。

105. 根据上述机制，为了从沙特的存款中受益，贸易商可以通过当地商业银行为进口供资，当地银行将直接与也门中央银行办理所有行政手续。这项业务本应是直截了当并遵循标准的贸易融资程序的，但专家小组的调查显示，也门中央银行违反外汇规则，操纵外汇市场，利用复杂的洗钱计划对很大一部分的沙特存款进行了洗钱。⁵⁴

106. 为给贸易商的进口融资提供的优惠汇率给也门中央银行造成超过 4.23 亿美元的重大损失。也门中央银行通过承担这些损失，实质上将资产负债表上的资产转为负债，这是一种简单的会计操纵，给该行带来严重的财务影响，而那些“优选”贸易商却也以也门民众的利益为代价获得 4.23 亿美元的横财。

107. 世界粮食计划署(粮食署)关于也门的“粮食安全和价格监测”报告⁵⁵指出，美元-里亚尔汇率与也门的粮食价格之间是正相关关系。例如，2019 年，也门里亚尔对美元贬值 23%，因此最低营养要求所需的食品篮子的价格上涨了 21%。该食品篮子的价格主要受两种商品——食用油和糖的影响，这两种商品的价格分别上涨了 47%和 40%。进口这两种商品的贸易商从也门中央银行获得了优惠汇率，但很明显，这种优惠并未使消费者受益。此外，谷物交易的国际价格处于多年来的低点，2019 年植物油的交易价格为 11 年来最低点，⁵⁶ 但也门国内的价格仍在上涨。

108. 粮食署 11 月 2 日发布的一份评估报告⁵⁷发现，在也门政府控制的地区，最低营养要求所需的食品篮子的费用在 2020 年上半年“显著”增加，超过 2018 年危机基准水平 23%，达到每人/每月 6 755 里亚尔。更高的食品价格意味着大约 70%接受调查的家庭不得不采取应对机制，例如转向不太喜欢但更便宜的食品，或者限制进餐份量。

2. 精英把持

109. 专家小组的分析显示，91 家商业公司从沙特的信用证机制中受益。其中 9 家公司就获得了沙特 18.9 亿美元存款中的 48%，而所有这 9 家公司都属于同一家控股公司，即 Hayel Saeed Anam 集团。⁵⁸

110. Hayel Saeed Anam 集团从沙特存款中共计获得 8.721 亿美元。该集团在各行业拥有众多商业企业，足迹遍布也门，因此从中受益。该集团有能力进入国外市场并联系国外供应商，安排其前雇员在也门政府中担任关键职位(包括也门中央银行的高级职位和内阁顾问)，因此与其他进口商相比享有比较优势和竞争优势，从而能够获得沙特存款的很大一部分。

⁵⁴ 也门政府向专家小组发出了一封正式信函，告知专家小组，利用沙特存款开立的信用证要在几个级别(地方银行、也门中央银行、沙特财政部、沙特中央银行和国家商业银行)接受一系列尽职调查，这符合打击洗钱和资助恐怖主义行为的国际标准。

⁵⁵ 可查阅：<https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>。

⁵⁶ 见 <https://news.bio-based.eu/fao-vegetable-oil-price-index-at-eleven-year-low/>。

⁵⁷ 可查阅：<https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>。

⁵⁸ 见 www.hsagroup.com/。

111. 专家小组的分析显示，2018 年年中至 2020 年 8 月，Hayel Saeed Anam 集团⁵⁹ 仅从信用证机制中就获利约 1.942 亿美元，其中不包括商品进口和销售利润。也门中央银行给予进口商的优惠汇率为 Hayel Saeed Anam 集团和其他贸易商带来可观的“进口前”利润，在两年期间就达到近 4.23 亿美元。

112. 上述 4.23 亿美元是公共资金，但被非法转移给私人公司。也门中央银行提供的文件未能解释为何采取了这种破坏性策略。专家小组认为，该案是政府机构，即也门中央银行和也门政府与地位显赫的企业和政界人士勾结，实施洗钱和腐败的行为，以使一个特定群体，即享有特权的贸易商和商人获利，这种做法符合“精英把持”的定义。⁶⁰

C. 也门政府与胡塞武装在石油进口问题上的紧张关系

1. 与胡塞武装有关联的燃料进口商

113. 专家小组从也门境内各种来源以及联合国核查和视察机制收集并分析了有关 2019 年和 2020 年向荷台达港运输石油的资料，以便全面了解也门政府第 49 和 75 号法令对胡塞武装燃料贸易的影响(见 S/2019/83，第 116 段)。资料显示，这些法令迫使胡塞武装整合其业务，主要是因为一些进口商不符合法令的要求，这使得进口商数量减半，从 2018 年的大约 30 家减少到 2019 年末的 15 家。专家小组在 2020 年上半年看到了类似的情况，Tamco 公司现在控制着荷台达 30% 以上的燃料进口市场。

114. 第 75 号法令实施以来，Tamco 公司⁶¹ 的市场份额一直在稳步增加。Tamco 为 Ahmed al-Muqbil 拥有，在胡塞武装 2016 年决定放开衍生品交易后进入石油衍生品市场。专家小组对 Tamco 公司的调查显示，2018 年，该公司向由 Al Faqih and Associates 拥有的 Star Plus 公司供应了石油。Al Faqih 是 Salah Fleetah 的雇员，而后者是阿卜杜勒·马利克·胡塞的发言人 Mohamed Salah Fleetah 的兄弟。

2. 将石油用作手段

115. 专家小组正在目睹也门政府和胡塞武装之间在石油进口问题上的紧张关系再次升级。5 月，也门政府为了报复胡塞武装违反《荷台达协议》⁶² 的行为，拖延了在荷台达的联军控制区多达 23 辆油轮的运行。随着经荷台达的石油进口放缓，由胡塞武装控制的也门石油公司开始无理地实行燃料配给，尽管该国境内燃料配送数量与去年同期相比并无变化。⁶³ 应秘书长也门问题特使办公室的请求，

⁵⁹ Hayel Saeed Anam 集团告知专家小组，虽然它和其他贸易商确实从沙特存款中获得了低于市场的汇率或优惠汇率，但折扣被转移给了消费者，没有给 Hayel Saeed Anam 集团带来任何经济收益。专家小组已要求 Hayel Saeed Anam 集团提供进一步文件，以核实这一说法的准确性。

⁶⁰ 精英把持是一种腐败形式，即倾斜公共资源，使少数社会地位优越者获利，从而损害更多人的福祉。

⁶¹ 见 <https://tamco-petroleum.com/>。

⁶² 2020 年 3 月，胡塞武装从在萨那的也门中央银行转移了 500 亿里亚尔，这违反了《荷台达协议》的规定，即从荷台达港口获得的收入应存入荷台达的也门中央银行，随后用于支付公务员薪资。这些资金并没有用于支付薪资。

⁶³ 见 www.facebook.com/economiccommittee/photos/a.273096309986297/657519248210666/。

也门政府允许 13 艘船只在 6 月至 11 月期间在荷台达停靠，以缓和双方之间的紧张关系。

116. 专家小组还看到也门政府改变了处理也门石油进口的战略。政府正将油船从荷台达改道驶向亚丁，此举显然是也门政府试图加强对石油供应的控制，削弱荷台达港口的主导地位，并获得更大份额的石油税和关税收入。也门政府也试图借此打破某些石油贸易商对亚丁港的垄断。Tamco 公司等设在萨那的石油进口商最近曾使用亚丁港进口石油，据各种消息来源称，该公司计划在那里设立办事处。

117. 专家小组仍在调查这些变化；然而专家小组认为目前的石油危机越来越含有政治性质，因为双方都在用石油作为实现社会政治目标的手段。这一趋势最终可能对该国的和平与稳定产生不利影响。

十. 监测资产冻结措施

118. 专家小组仍在根据第 2511(2020)号决议第 2 段调查会员国执行资产冻结措施的情况。

119. 专家小组正在密切监测瑞士联邦法庭 2020 年 5 月 19 日支持瑞士联合银行(瑞银)的裁决，⁶⁴ 该裁决命令向瑞银归还三个文件夹，其中载有关于两笔银行转账的敏感信息，转账金额共计 6 500 万美元，从一个由未指明的名单所列人员持有的瑞银账户汇到了属于名单所列人员阿里·阿卜杜拉·萨利赫和艾哈迈德·阿里·阿卜杜拉·萨利赫的亲属所持有的在新加坡的银行账户。专家小组了解到，瑞士金融市场监督管理局、瑞士总检察长办公室和瑞士洗钱行为报告办公室正在跟踪调查此案。专家小组已要求瑞士提供资料，目前正在等待答复。

十一. 违反国际人道法和侵犯人权行为

120. 专家小组根据安全理事会第 2140(2014)号决议第 9、17、18 和 21 段结合第 2216(2015)号决议第 19 段和第 2511(2020)号决议第 6 段的规定，调查了也门各方实施的几起违反国际人道法和国际人权法以及侵犯人权的事件。

A. 归责于在也门支持合法性联盟的行为和事件

1. 与在也门支持合法性联盟实施的空袭有关的违反国际人道法行为

121. 专家小组调查了 5 次空袭，并完成了对 2 起事件(2 月 14 日和 7 月 12 日)的调查，这两起事件导致 41 人死亡，24 人受伤。大多数受害者是妇女与儿童。专家小组仍在调查其余事件。详情见附件 29。

122. 10 月，专家小组在利雅得会见了联合事件评估小组和沙特阿拉伯官员。专家小组获悉，沙特军事法庭正在审理 8 起与空袭有关的案件(见 S/2020/326，第 99

⁶⁴ 可查阅 www.bger.ch/ext/eurospider/live/fr/php/aza/http/index.php?lang=fr&type=highlight_simple_query&page=1&from_date=&to_date=&sort=relevance&insertion_date=&top_subcollection_aza=all&query_words=1B_28%2F2020+&rank=1&azaclir=aza&highlight_docid=aza%3A%2F%2F19-05-2020-1B_28-2020&number_of_ranks=1。

段和表 7)。其中 1 起案件已完成一审(2016 年 8 月 5 日, Abs 医院), 另外 2 起的一审即将完成(2019 年 8 月 9 日, Dayan 地区公交车和 2018 年 4 月 23 日在 Bani Qays 的一次婚礼事件)。2020 年, 又向军事检察官移交了 1 起案件。此外, 专家小组收到的证据显示, 有 3 名也门军事官员因涉足 2016 年 10 月 8 日袭击萨那殡仪馆事件而被扣押在沙特阿拉伯, 但 3 人自 2016 年被捕以来一直未受到起诉。

123. 11 月, 沙特阿拉伯就专家小组在 2016 年至 2019 年期间调查的 8 次空袭事件向其提供了资料(见附件 29)。

124. 专家小组获悉, 联盟已向 6 起事件的受害者支付了赔偿金, 受益人必须前往马里卜领取款项。专家小组已致函沙特阿拉伯征询更多细节, 目前正在等待答复。

125. 专家小组不了解联盟的其他成员、包括阿拉伯联合酋长国⁶⁵ 是否对也门境内违反国际人道法和侵犯人权的指控执行了任何法律程序。

2. 与沙特阿拉伯和阿拉伯联合酋长国实施拘留有关的侵权行为

沙特阿拉伯

126. 专家小组调查了在也门逮捕 5 人、随后将其转移到沙特阿拉伯的事件, 其中 3 人仍在拘留中(见附件 30)。专家小组仍在调查 Mustafa Hussain al-Mutawakel⁶⁶ 的案件, 关于此人的最后信息是至 2018 年 9 月, 他仍被拘押在沙特阿拉伯。⁶⁷ 专家小组已致函沙特阿拉伯和也门政府, 目前正在等待答复。

阿拉伯联合酋长国

127. 专家小组仍在调查有关阿拉伯联合酋长国驻也门部队实施任意逮捕和拘留、强迫失踪和酷刑的案件。专家小组收到的证据表明, 有 3 人被拘押在这些部队控制的以下地点: Balhaf(夏卜瓦省)、赖扬国际机场(穆卡拉)和靠近 Dubbah 油港的一个地点(Shihr、哈德拉毛省)(见附件 30)。专家小组已致函阿拉伯联合酋长国, 目前正在等待答复。

B. 归责于也门政府的违反国际人道法和国际人权法的行为

1. 与拘留相关的违法行为

128. 专家小组正在调查也门政府部队在哈德拉毛、拉赫季、马里卜、夏卜瓦和塔伊兹实施任意逮捕和拘留的 21 起案件⁶⁸ (其中 1 起涉及一名妇女)以及 1 起因拒不提供医疗救援而导致死亡的事件(见附件 31)。被拘留者中有 6 人是记者(见第 143-146 段)。其中 3 起案件有阿拉伯联合酋长国和也门当局的参与(见第 127 段)。

⁶⁵ 专家小组调查了一些阿拉伯联合酋长国在也门违反国际人道法和侵犯人权的案件。见 S/2020/326 第 100-101 段、S/2019/83 第 142 段、S/2018/594 第 166-172 段和 S/2018/193 第 132-134 段。

⁶⁶ 经家属同意披露这一姓名。

⁶⁷ 见 S/2018/594, 第 18 段和附件 65。

⁶⁸ 其中 1 起案件涉及到对 13 人的逮捕和拘留。

2. 法外处决

129. 专家小组调查了 2 起军方人员在塔伊兹医院内实施法外处决的案件，其中 1 起是 2019 年 3 月在 Tharwah 医院，另 1 起是 2020 年 11 月在 Rawdah 医院(见附件 31)。

3. 对司法人员的袭击和威胁

130. 专家小组调查了 1 起任意逮捕和拘留案件、另有 1 起袭击案件和 3 起直接威胁案件，其中 1 起涉及与也门政府军方有关联的人员用武器威胁塔伊兹的司法人员，企图限制他们的独立性并说服他们不要对具体案件进行调查或起诉。⁶⁹ 这些事件发生在 2019 年和 2020 年。专家小组还收到了有关在亚丁和夏卜瓦发生的类似事件的资料。

131. 这些行为破坏了司法部门的运作能力，助长了有罪不罚现象。这影响了受害者有效行使法律追索权。⁷⁰ 塔伊兹的局势表明，军方在利用该省法治崩溃的状况实施不法行动(见第 54-58 段)。

C. 归责于南方过渡委员会的行为和事件

132. 专家小组调查了南方过渡委员会附属部队在亚丁、拉赫季和索科特拉群岛实施的 1 起法外杀人案件和 5 起任意逮捕和拘留案件，受害者包括 2 名记者(见第 143-148 段)和 2 名在拘留期间死亡的男子(见附件 32)。专家小组调查了安全地带部队在亚丁省 Dar Sa'd 区对 2 名女性境内流离失所者实施性暴力的案件。⁷¹

133. 专家小组还收到了关于身份不明人员在亚丁从事几起暗杀事件的资料，显示“当局”管控不力以及存在有罪不罚的气氛。

D. 归责于胡塞武装的行为和事件

1. 对平民滥用爆炸物

134. 专家小组调查了 9 起被确定为胡塞武装在达利阿、马里卜和塔伊兹对平民使用爆炸物的事件，造成包括 3 名儿童在内的 22 人死亡，至少 180 人受伤(见表 3)。其中 2 起袭击事件损及塔伊兹的医疗设施(见附件 33)。⁷²

⁶⁹ 2020 年 8 月，也门政府告知专家小组，这些袭击的肇事者是与司法机构所审理的个人纠纷有牵连的人，并不代表军方。塔伊兹主管当局已着手逮捕和调查行动。专家小组仍在进行调查。

⁷⁰ 见《世界人权宣言》第 8 条和《公民及政治权利国际公约》第 2 条等。

⁷¹ 尽管警方的一份初步报告记录了这一事件并确认嫌疑人为安全部队成员，但截至 2020 年 11 月，尚未启动任何司法程序。

⁷² 在所有情况下都必须尊重和在被派往履行纯属医护工作的医护人员和医疗单位。不得将这些人员作为袭击目标。见《日内瓦四公约》共同第 3 条、《1949 年 8 月 12 日日内瓦四公约关于保护非国际性武装冲突受难者的附加议定书》(第二号议定书)第 9 条和第 11 条，以及习惯国际人道法规则 25 和 28。

表 3
胡塞部队发动的袭击

日期	地点	弹着点	受害者/损害
2019 年 12 月 28 日	北纬 13°42'19.3" 东经 44°44'11.1"	达利阿市 al-Samoud 体育场	4 人死亡 大约 30 人受伤
2020 年 1 月 22 日	北纬 15°29'23" 东经 45°19'6"	马里卜市议员 住宅	2 名妇女死亡, 包括 1 名未成年人 7 人受伤, 包括 1 名 妇女
2020 年 3 月 5 日	北纬 13°35'12.16" 东经 44°1'25.01"	塔伊兹市 Tharwah 医院实验室	2 名妇女受伤
2020 年 4 月 5 日	北纬 13°34'35.78" 东经 43°57'20.84"	塔伊兹中央监狱	8 人死亡, 均为女 性, 包括 2 名儿童 6 人受伤
2020 年 4 月 8 日	北纬 15°27'59.66" 东经 45°19'18.02"	马里卜省 省长官邸	2 人受伤
2020 年 6 月 26 日	北纬 13°35'24.49" 东经 43°59'19.026"	塔伊兹 麻风病医院	3 名病人受伤
8 月 28 日	北纬 15°28'13.90" 东经 45°18'21.74"	马里卜市安全 部队大院清真寺	7 人死亡 大约 120 人受伤, 包括轻伤
9 月 21 日	北纬 13°34'34.39" 东经 44°01'30.05"	塔伊兹 Hawd al- Ashraf 的住宅	1 名妇女死亡 10 人受伤, 包括 5 名儿童
9 月 25 日	北纬 15°27'45.18" 东经 45°19'13.73"	马里卜市 Mithaq 学校	8 人受轻伤

135. 专家小组调查的案件显示, 胡塞部队公然罔顾区别对待和保护平民的原则。对塔伊兹和马里卜等人口居住区使用迫击炮弹和炮弹轰炸可能导致滥杀滥伤的后果。⁷³ 专家小组正在调查塔伊兹第四军区胡塞指挥官 Abdullatif Hammoud al-Mahdi 少将在这些事件中的责任。

⁷³ 特别是对平民和民用物体附近的目标远距离使用这些炮弹的行动。见《日内瓦四公约》共同第 3 条和习惯国际人道法规则 1。

2. 与拘留有关的违法行为

136. 10月中旬,胡塞武装和也门政府开始根据2018年《斯德哥尔摩协议》交换1 056名囚犯(见第11段)。专家小组约谈了6名曾被胡塞武装拘留的男子。⁷⁴他们讲述了在胡塞武装监狱的经历,包括严刑拷打、一再剥夺医疗护理,以及持续被置于面临生命危险的状况。

137. 专家小组调查了38起与胡塞武装实施拘留有关的违反国际人道法和人权准则的案件,包括强迫失踪、任意逮捕和拘留、虐待、性暴力、酷刑、拒绝提供医疗援助和不遵守正当法律程序。⁷⁵在这38起案件中,有2人在拘留期间死于酷刑,11人是记者(见第143-148段),6人是巴哈教徒(见第139段),9人是妇女(包括被与苏丹·扎本有关联的网络拘留的4人),⁷⁶6人被拘押在塔伊兹的al-Saleh大院监狱(包括2名未成年人)⁷⁷(见附件34)。

138. 2017年以来,专家小组记录了持续发生的胡塞武装拘押的平民被用作交换胡塞武装战斗人员的手段案件。拘留包括外国人在内的各类平民并将其用作日后进行囚犯交换筹码的行为等于挟持人质,是国际人道法禁止的行为。⁷⁸例如,2020年4月,有4名记者被判处死刑,而当时又发布了释放其他6名记者的命令,但仅有一人获释。根据专家小组收到的信息,胡塞武装拘押其他人用于交换囚犯。这些人最终于10月份因与他人互换而获释。在专家小组记录的大多数案件中,胡塞武装当局要求亲属付钱才能探望或争取释放被拘留者,由此从中获利。这种做法似乎正成为胡塞武装牟取暴利的手段。

3. 迫害和驱逐巴哈教徒

139. 专家小组收到更多证据表明,6名巴哈教男子因信仰遭受了侵犯人权和违反国际人道法行为之害,包括遭到歧视、任意逮捕和拘留、虐待、酷刑、剥夺医疗和驱逐出境。⁷⁹7月30日,根据胡塞武装与也门政府达成的协议,这6名男子在联合国的协助下被逐出也门。⁸⁰根据专家小组收到的证据,他们宁愿留在也门,因为其中很多人在也门仍有家人,但是他们唯一的选择是要么留在胡塞监狱,要么被驱逐出也门。

⁷⁴ 专家小组为保护这些人没有指明他们的身份。

⁷⁵ 见《日内瓦四公约》共同第3条、《1949年8月12日日内瓦四公约关于保护非国际性武装冲突受难者的附加议定书》(第二号议定书)第4、5和6条,以及习惯国际人道法规则90、93、98、100、123和125等。

⁷⁶ 见S/2020/326,第22和118段。

⁷⁷ 专家小组并正在调查塔伊兹第四军区胡塞武装指挥官Abdullatif Hammoud al-Mahdi少将在这些侵权行为中的责任。

⁷⁸ 见《日内瓦四公约》共同第3条和习惯国际人道法规则96。

⁷⁹ 见S/2018/193第149段和S/2019/83第154段。

⁸⁰ 见《世界人权宣言》第2、9、13和18条、《公民及政治权利国际公约》第2、12(4)和18条,以及《1949年8月12日日内瓦四公约关于保护非国际性武装冲突受难者的附加议定书》(第二号议定书)第17条。

4. 与使用地雷和其他爆炸物有关的侵权行为

140. 在马里卜省，专家小组访问了 Masam 项目，获悉了关于胡塞武装在村庄、学校、供水系统附近和通往村庄的道路上使用地雷的情况。在西海岸曼德海峡北部，胡塞武装在许多海滩和村庄密布地雷。⁸¹ 2018 年 7 月以来，Masam 项目清除了 2 335 枚杀伤人员地雷、57 570 枚反车辆地雷、126 816 枚未爆弹药和 5 756 个简易爆炸装置。

141. 在穆卡拉，专家小组从也门地雷行动执行中心获悉，该中心清除了 2016 至 2020 年期间埋在哈德拉毛、马哈拉和夏卜瓦的大约 21 000 个爆炸装置，主要是阿拉伯半岛基地组织以及伊拉克和黎凡特伊斯兰国所为。

142. 专家小组还收到证据表明，在上述两个地点，曾用敏感压板将反车辆地雷改装成大型杀伤人员地雷。⁸² 大规模埋设地雷造成了平民流离失所和伤亡。

E. 针对记者和人权维护者的违反国际人道法和国际人权法行为

143. 在也门，对记者、媒体工作者和人权维护者实施的袭击已经达到令人震惊的程度。专家小组记录了冲突各方任意逮捕和拘留、虐待和严刑拷打、暗杀和恐吓记者、媒体工作者和人权维护者的几起案件。

144. 专家小组记录了南方过渡委员会附属部队任意拘留记者的两起案件：1 起发生在亚丁，受害者在拘留期间遭到毒打；另 1 起发生在索科特拉群岛。专家小组还记录了 1 名记者在亚丁被不明身份者暗杀的案件和 4 名记者受到直接威胁的案件。

145. 在塔伊兹一个受也门政府控制的地区，专家小组记录了 3 起记者在发表批评军方的观点后被政治安全部队拘留的案件。⁸³ 专家小组还记录了 1 名记者和 2 名人权维护者因其在塔伊兹的工作而受到威胁的案件。

146. 在夏卜瓦，专家小组记录了 2 名记者受到任意逮捕和拘留的案件。其中 1 人 2019 年 10 月和 2020 年 5 月先后 2 次被捕。在这 2 起事件中，他在拘留期间都被殴打。⁸⁴ 另一人于 2020 年 11 月被捕。他们在获释前并没有受到正式指控，也没有被带见法官。

147. 在萨那，专家小组记录了 10 起记者被胡塞武装任意逮捕和拘留的案件。⁸⁵ 专家小组收到了更多关于对这些人犯下了严重侵犯行为的证据。这些人在拘留期

⁸¹ 专家小组在 S/2020/326 号文件第 117 段中报告了这一地区的地雷情况。

⁸² 尽管 1997 年《关于禁止使用、储存、生产和转让杀伤人员地雷及销毁此种地雷的公约》对非国家武装团体并没有约束力，但还是值得一提，也门是该《公约》的缔约国。关于与地雷有关的国际人道法规则，见习惯国际人道法规则 81、82 和 83。

⁸³ 2020 年 8 月，也门政府告知专家小组，3 名记者是根据 1994 年《刑法》被拘留的，罪名是公开涉及国家安全的信息。

⁸⁴ 见 S/2020/326，第 102 段。

⁸⁵ 见 S/2019/83，第 153 段。

间遭受酷刑、虐待并被剥夺医疗。他们被关押在过于拥挤、黑暗和(或)阴冷的牢房里,造成了长期的健康问题。根据专家小组收到的资料,阿卜杜勒·马利克·胡塞 2015 年 9 月 20 日批评记者的讲话对这些记者在拘留期间遭受的待遇产生了直接影响,并引发了更多针对记者的人身暴力和言语暴力攻击。在审判期间,不允许辩护律师查看法庭文件和与客户进行私下交流。专家小组还记录了 1 名记者在塔伊兹的 al-Saleh 监狱被拘留 15 个月的案件。

148. 所有这些案件都表明在也门对记者、媒体工作者和人权维护者实施了有系统的镇压,而且明显侵犯表达自由。这阻碍了记者在查明和报道违反国际人道法和国际人权法行为方面发挥作用的能力,而他们的作用有助于保护平民。上述现象助长了此类侵权行为的屡屡发生。⁸⁶

F. 在武装冲突中招募和使用儿童

149. 专家小组访问了马里卜一个受冲突影响儿童康复中心。这是也门唯一一家此类中心,而且仅为男孩提供帮助。这是一个为期 75 天的方案,服务对象是 25 名从境内流离失所人口中挑选的儿童。专家小组获悉,2019 年 12 月至 2020 年 2 月期间,该中心接待了胡塞武装在萨达、阿姆兰、伊卜、塔伊兹、萨那、哈杰、利马和扎马尔招募的 20 名 12 至 16 岁的儿童。胡塞武装用这些男孩向战斗人员运送补给品,一些男孩还直接参与了战斗。并非所有儿童在为胡塞武装效力时都能获取工资。⁸⁷

150. 专家小组在与国防部长的一次会晤中获悉,1 月以来,也门武装部队在战场上发现了大约 200 名儿童,其中 13 名是 10 月份在马里卜发现的。这些儿童多数已被送回与家人团聚,有些则被转交给非政府组织。专家小组收到资料显示,一些涉嫌为胡塞武装工作的儿童 2018 年至 2020 年期间被拘留在马里卜。有些儿童在监狱里遭到殴打,至少一名儿童受到性虐待。⁸⁸ 专家小组仍在进行调查。

151. 专家小组还收到关于胡塞武装招募的 75 名 12 至 17 岁儿童的资料,这些儿童已于 2020 年在阿姆兰、贝达、扎马尔、哈杰、焦夫、马哈维特、马里卜和萨达的战场上阵亡。

152. 专家小组从一些来源收到了关于特别安全部队在夏卜瓦招募儿童的信息。也门政府否认了这些指控。

G. 移民

153. 专家小组继续收到信息和证据表明在也门境内和与沙特阿拉伯边境地区存在对移民实施枪击、殴打、性暴力(包括强奸)、非法拘留和敲诈勒索等各种暴力行为,主要是偷运者所为。胡塞武装宣布的首例官方确诊 2019 冠状病毒病(COVID-19)病例是一名索马里移民,致使对移民的直接攻击和恫吓加剧。专家小组收到的信息显示,胡塞武装在 4 月至 5 月间数次将移民驱逐到拉赫季和塔伊兹

⁸⁶ 例如见安全理事会第 2222(2015)和 1738(2006)号决议。

⁸⁷ 这与专家小组上一次报告记录的案件(S/2020/326, 第 120 段)情况一致。

⁸⁸ 专家小组收到也门政府的答复,否认这些指控。

之间地区或驱逐到沙特阿拉伯边境。4月，大约350名移民在萨达 Munabbih 区 Ghar 附近试图越境前往沙特阿拉伯时被打死。事件发生后，大约3000名移民被困在该地区，无法获得基本必需品。专家小组还收到信息，了解到夏卜瓦当局3月份发起的将移民驱逐出阿塔克的运动。

H. 与2019冠状病毒病有关的侵权行为

154. 专家小组收到的证据表明，3月份，胡塞武装在贝达的 Afarah 关卡将数千名旅行者扣押在临时搭建而且拥挤的检疫中心，感染风险很高。3月19日，一群武装人员冲进了这一地点。有些人逃离，但大约1200人被捕，并被拘留在 Rada' 区的3个不同地点。

十二. 阻碍运送和分发人道主义援助物资

155. 根据第 2216(2015)号决议第19段，专家小组调查了阻碍运送、分发和获取人道主义援助物资的事件。

156. 从2019年底到2020年年中，专家小组记录了胡塞武装与联合国特定机构和人道主义行为体之间关系恶化的情况。其间对人道主义援助人员的威胁、恐吓、行动限制和暴力有所加剧(见附件7)。虽然这些行为还没有停止，但在过去几个月有所减少，而且据报情况有一定改善：对所有人道主义项目征收2%的税项业已取消，⁸⁹ 130多项待批项目协议获得批准，在萨那启动了对粮食援助受益人使用生物特征识别的试点方案。然而，在胡塞武装控制的地区，有原则的人道主义行动仍然面临重大障碍，专家小组继续收到有关威胁和恐吓人道主义行为者的证据。

157. 专家组调查了胡塞武装在塔伊兹、贝达、萨那和哈杰逮捕和拘留为人道主义组织工作的6人(2男4女)的案件(见附件34)。

158. 专家小组得到的信息显示，在也门政府控制的地区，经常发生拖延缔结协议和次级协议的问题，主要是因为这些协议必须得到部级和地方一级若干机构的批准，而且地方当局经常无视在利雅得的也门政府制定的官方政策而试图干预人道主义援助。11月下旬，在出现涉及过期食品或受损食品的腐败行为的指控后，粮食署无法进入其在亚丁的仓库，原因是当地出现了军事人员，由此延误了粮食援助的运送。根据专家小组收到的信息，目前这些食品正在等待处置，而粮食署的2名工作人员被禁止离开也门。⁹⁰

⁸⁹ 见 S/2020/326，第127段。

⁹⁰ 专家小组收到也门政府的答复，告知专家小组当局不得不进行干预，以防止分发腐烂或过期食品，并提供了补充信息。专家小组继续进行调查。

十三. 建议

159. 专家小组建议安全理事会：

(a) 在每月也门问题会议议程中纳入关于违反国际人道法及侵犯践踏人权行为责任追究问题的重点讨论，包括探索为受害者伸张正义和提供补救的责任追究机制，并考虑接纳也门利益攸关方参加这一讨论；

(b) 考虑在其下一项决议中促请伊朗伊斯兰共和国和阿拉伯联合酋长国遵守第 2216(2015)号决议所规定的义务，不采取可能破坏也门统一、主权、独立和领土完整的行动；

(c) 考虑在其下一项决议中促请也门所有非国家武装团体按照第 2216(2015)号决议第 1(a)、(b)、(c)和(d)的规定，不采取可能破坏也门统一、主权、独立和领土完整的行动；

(d) 考虑在其下一项决议中指出，公共资源管理不善损害安全和重建该国机构的努力，并敦促冲突各方立即采取措施，提高该国公共财政管理系统的透明度和问责制；

(e) 考虑在其下一项决议中指出，延迟支付薪金以及也门政府安全和军事部队能力不足对也门和平、安全与稳定构成威胁，并阻碍根据第 2216(2015)号决议第 14 段实施定向武器禁运。

160. 专家小组注意到第 2140(2014)和 2216(2015)号决议及其后各项决议没有直接规定必须追究冲突各方违反国际人道法和侵犯人权行为的责任，因此建议安全理事会在下一项决议中列入适当措辞，强调必须追究所有侵犯践踏人权和违反国际人道法行为人的责任，并强调需要根据国际标准对侵犯践踏人权行为的指控进行全面、独立和公正的调查，以防止有罪不罚现象并确保充分追究责任。

161. 专家小组注意到挪用资产行为影响了也门人民的经济和粮食安全，从而加剧了人道主义危机并破坏了该国的总体安全与稳定，因此呼吁安全理事会考虑进一步探讨制定第 2140(2014)号决议第 18 段所载标准，使之涵盖此类行为。

162. 专家小组建议委员会：

(a) 考虑与负责儿童与武装冲突问题秘书长特别代表合作，以期与会员国接触，进一步支持制定向受也门冲突影响的儿童(包括女童)提供援助的方案和中心；

(b) 考虑与包括阿拉伯联合酋长国在内的在也门支持合法性联盟成员接触，以澄清已经采取了哪些措施调查和起诉违反国际人道法行为，并向受其行动(包括地面行动和拘留)影响的个人提供补救或援助；

(c) 考虑致信也门政府，请政府提供目前受其指挥与控制的所有部队的分布概况，因为如本报告及其附件和 S/2020/326 号文件附件 8 指出的，也门政府在不同阶段对指挥和控制的说明存在差异；

(d) 考虑致信联合国儿童基金会，建议其与也门政府、特别是在塔伊兹的当局接触，讨论继续将学校用于与冲突有关的目的的问题，并酌情帮助寻找替代教育地点(见附件 10)；

(e) 考虑与在也门支持合法性联盟接触，要求联盟协助重建受联盟空袭影响的学校(见附件 10)和其他民用基础设施，包括专家组在其报告中指出的基础设施；

(f) 考虑指认专家组在 2019 年和 2020 年案情说明中认定的个人，因为这些人继续在实施破坏也门和平、安全与稳定的行为；

(g) 考虑致信所有会员国，请它们按照安全理事会第 2456(2019)号决议第 10 段的要求向委员会提交执行情况报告；

(h) 考虑提请会员国注意在委员会指认的个人或实体使用的武器系统中发现的商用部件清单(见附件 20)，并将清单作为单独文件在委员会网站上提供；

(i) 考虑与会员国接触，进一步支持也门海岸警卫队以及也门和该区域其他国家边境管制部队的能力建设努力，以改善根据第 2216(2015)号决议第 14 段执行定向武器禁运的情况。

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Annex 1 Methodology

1. The Panel used satellite imagery of Yemen procured by the United Nations from private providers to support investigations. It also used commercial databases recording maritime and aviation data and mobile phone records. Public statements by officials through their official media channels were accepted as factual unless contrary facts were established. While it has been as transparent as possible, in situations in which identifying sources would have exposed these sources or others to unacceptable safety risks, the Panel does not include identifying information.

2. The Panel reviewed social media, but no information gathered was used as evidence unless it could be corroborated using multiple independent or technical sources, including eyewitnesses, to appropriately meet the highest achievable standard of proof.

3. The spelling of toponyms within Yemen often depends on the ethnicity of the source or the quality of transliteration. The Panel has adopted a consistent approach in the present update.

4. The Panel has placed importance on the rule of consensus among the Panel members and agreed that, if differences and/or reservations arise during the development of reports, it would only adopt the text, conclusions and recommendations by a majority of four out of the five members. In the event of a recommendation for designation of an individual or a group, such recommendation would be done on the basis of unanimity.

5. The Panel has offered the opportunity to reply to Member States, entities and individuals involved in most incidents that are covered in this report. Their response has been taken into consideration in the Panel's findings. The methodology for this is provided in appendix A.

Appendix A: ‘The opportunity to reply’ methodology used by the Panel

1. Although sanctions are meant to be preventative not punitive, it should be recognized that the mere naming of an individual or entity¹ in a Panel’s public report, could have adverse effects on the individual. As such, where possible, individuals concerned should be provided with an opportunity to provide their account of events and to provide concrete and specific information/material in support. Through this interaction, the individual is given the opportunity to demonstrate that their alleged conduct does not fall within the relevant listing criteria. This is called the ‘opportunity to reply’.
2. The Panel’s methodology on the opportunity to reply is as follows:
 - (a) Providing an individual with an ‘opportunity to reply’ should be the norm.
 - (b) The Panel may decide not to offer an opportunity of reply if there is credible evidence that it would unduly prejudice its investigations, including if it would:
 - (i) Result in the individual moving assets if they get warning of a possible recommendation for designation.
 - (ii) Restrict further access of the Panel to vital sources.
 - (iii) Endanger Panel sources or Panel members.
 - (iv) Adversely and gravely impact humanitarian access for humanitarian actors in the field.
 - (v) For any other reason that can be clearly demonstrated as reasonable and justifiable in the prevailing circumstances.
3. If the circumstances set forth in 2 (b) do not apply, then the Panel should be able to provide an individual an opportunity to reply.
4. The individual should be able to communicate directly with the Panel to convey their personal determination as to the level and nature of their interaction with the Panel.
5. Interactions between the Panel and the individual should be direct, unless in exceptional circumstances.
6. In no circumstances can third parties, without the knowledge of the individual, determine for the individual its level of interaction with the Panel.
7. The individual, on the other hand, in making their determination of the level and nature of interaction with the Panel, may consult third parties or allow third parties (for example, legal representative or his government) to communicate on his/her behalf on subsequent interactions with the Panel.

¹ Hereinafter just the term individual will be used to reflect both individuals and entities.

Appendix B: Investigations methodology on violations relating to IHL, IHRL, and acts that constitute human rights abuses

1. The Panel adopted the following stringent methodology to ensure that its investigations met the highest possible evidentiary standards, despite it being prevented from visiting places in Yemen. In doing so it has paid particular attention to the “Informal Working Group on General Issues of Sanctions Reports”, [S/2006/997](#), on best practices and methods, including paragraphs 21, 22 and 23, as requested by paragraph 12 of resolution [2511 \(2020\)](#).

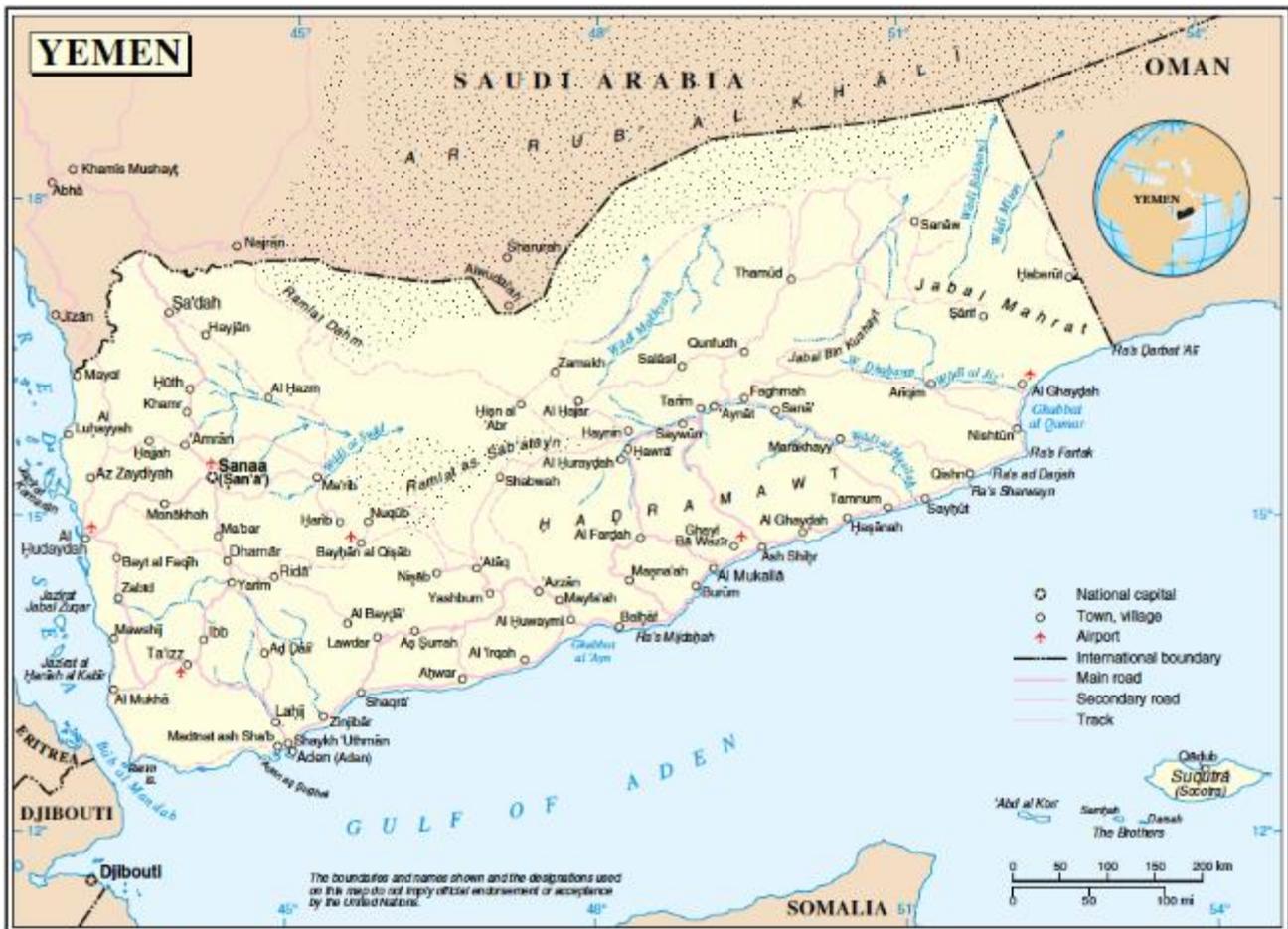
2. The Panel’s methodology, in relation to its investigations concerning IHL, IHRL and human rights abuses, is set out as below:

- (a) All Panel investigations are initiated based on verifiable information being made available to the Panel, either directly from sources or from media reports.
- (b) In carrying out its investigations on the use of explosive ordnance, the Panel relies on at least three or more of the following sources of information:
 - (i) At least two eyewitnesses or victims.
 - (ii) At least one individual or organization (either local or international) that has also independently investigated the incident.
 - (iii) If there are casualties associated with the incident, and if the casualties are less than ten in number, the Panel will endeavor to obtain copies of death certificates and medical certificates. In incidents relating to mass casualties, the Panel relies on published information from the United Nations and other organizations.
 - (iv) Technical evidence, which includes imagery of the impact damage, blast effects, and recovered fragmentation. In all cases, the Panel collects imagery from at least two different and unrelated sources. In the rare cases where the Panel has had to rely on open source imagery, the Panel verifies that imagery by referring it to eyewitnesses or by checking for pixilation distortion:
 - a. In relation to air strikes, the Panel often identifies the responsible party through crater analysis or by the identification of components from imagery of fragmentation; and
 - b. The Panel also analyses imagery of the ground splatter pattern at the point of impact from mortar, artillery, or free flight rocket fire to identify the direction from which the incoming ordnance originated. This is one indicator to assist in the identification of the perpetrator for ground fire when combined with other sources of information.
 - (v) The utilization of open source or purchased satellite imagery wherever possible, to identify the exact location of an incident, and to support analysis of the type and extent of destruction. Such imagery may also assist in the confirmation of timelines of the incident.
 - (vi) Access to investigation reports and other documentation of local and international organizations that have independently investigated the incident.
 - (vii) Other documentation that supports the narrative of sources, for example, factory manuals that may prove that the said factory is technically incapable of producing weapons of the type it is alleged to have produced.
 - (viii) In rare instances where the Panel has doubt as to the veracity of available facts from other sources, local sources are relied on to collect specific and verifiable information from the ground, for example, if the Panel wished to confirm the presence of an armed group in a particular area.
 - (ix) Statements issued by or on behalf of a party to the conflict responsible for the incident.
 - (x) Open source information to identify other collaborative or contradictory information regarding the Panel’s findings.

- (c) In carrying out its investigations on deprivation of liberty and associated violations the Panel relies on the following sources of information:
- (i) The victims, where they are able and willing to speak to the Panel, and where medical and security conditions are conducive to such an interview.
 - (ii) The relatives of victims and others who had access to the victims while in custody. This is particularly relevant in instances where the victim dies in custody.
 - (iii) Interviews with at least one individual or organization (either local or international) that has also independently investigated the incident.
 - (iv) Medical documentation and, where applicable, death certificates.
 - (v) Documentation issued by prison authorities.
 - (vi) Interviews with medical personnel who treated the victim, wherever possible.
 - (vii) Investigation and other documentation from local and international organizations that have independently investigated the incident. The Panel may also seek access to court documents if the detainee is on trial or other documentation that proves or disproves the narrative of the victim.
 - (viii) Where relevant, the Panel uses local sources to collect specific and verifiable information from the ground, for example, medical certificates.
 - (ix) Statements issued by the party to the conflict responsible for the incident.
 - (xx) Open source information to identify other collaborative or contradictory information regarding the Panel's findings.
 - (xxi) Detainees do not have always access to medical care, nor is it always possible to obtain medical reports, especially in cases of prolonged detention. Therefore, the Panel accepts testimonies received from detainees alleging that violence was used against them during detention by the detaining parties as prima facie evidence of torture.
 - (xxii) For the same reasons, medical and police reports are not required by the Panel to conclude that rape or sexual violence took place.
- (d) In carrying out its investigations on other violations, including forced displacement human rights violations and abuses against migrants, or threats against medical workers, the Panel relies on information that includes:
- (i) Interviews with victims, eyewitnesses, and direct reports where they are able and willing to speak to the Panel, and where conditions are conducive to such an interview.
 - (ii) Interviews with at least one individual or organization (either local or international) that has also independently investigated the incident.
 - (iii) Documentation relevant to verify information obtained.
 - (iv) Statements issued by the party to the conflict responsible for the incident.
 - (v) Open source information to identify other collaborative or contradictory information regarding the Panel's findings.
- (e) In carrying out its investigation in respect to the recruitment of children by parties to the conflict, the Panel is particularly mindful of the risk pose by its investigations for the children and their family. The Panel also refrains from interviewing directly the victim unless it is sure that this will not have a negative impact on them. Therefore, the Panel often relies on sources such as:
- (i) Investigations and other documentation from local and international organizations that have independently investigated the incident.
 - (ii) Interviews with people and organization providing assistance to these children.
 - (i) Interviews with other people with knowledge of the violations such as family members, community leaders, teachers, and social workers.

- (f) The standard of proof is met when the Panel has reasonable grounds to believe that the incidents had occurred as described and, based on multiple corroboratory sources, that the responsibility for the incident lies with the identified perpetrator. The standard of proof is “beyond a reasonable doubt”.
 - (f) Upon completion of its investigation, wherever possible, the Panel provides those responsible with an opportunity to respond to the Panel’s findings in so far as it relates to the attribution of responsibility. This is undertaken in accordance with the Panel’s standard methodology on the opportunity to reply. Generally, the Panel would provide detailed information in any opportunity to respond, including geo-locations. However, detailed information on incidents are not provided when there is a credible threat that it would threaten Panel sources, for example, in violations related to deprivation of liberty, violations associated with ground strikes on a civilian home, or in violations associated with children.
 - (g) If a party does not provide the Panel with the information requested, the Panel will consider whether this is of sufficient gravity to be considered as non-compliance with paragraph 10 of resolution [2511 \(2020\)](#) and thus consideration for reporting to the Committee.
3. The Panel will not include information in its reports that may identify or endanger its sources. Where it is necessary to bring such information to the attention of the Council or the Committee, the Panel will deposit such information in the custody of the Secretariat for viewing by members of the Committee.
4. The Panel will not divulge any information that may lead to the identification of victims, witnesses, and other particularly vulnerable Panel sources, except: 1) with the specific permission of the sources; and 2) where the Panel is, based on its own assessment, certain that these individuals would not suffer any danger as a result. The Panel stands ready to provide the Council or the Committee, on request, with any additional imagery and documentation to supports the Panel’s findings beyond that included in its reports. Appropriate precautions will be taken though to protect the anonymity of its sources.

Annex 2 UN Geographic Information Systems (GIS) map (place name identification)



Map No. 3347 Rev. 3 UNITED NATIONS
January 2004

Department of Peacekeeping Operations
Geographic Section

Annex 3 Summary of Panel correspondence (up to 10 December 2020)

Table 3.1
Correspondence with Member States

<i>Member State</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by Member State</i>	<i>Comments</i>
Australia	1		
Belarus	2		
Bulgaria	1		
People's Republic of China	5	3	Deadline is after 10 December for 1 letter.
Czech Republic	1		
Egypt	1		
Germany	2	2	An extension for 1 requested. Deadline is after 10 December for 1 letter.
Islamic Republic of Iran	9	5	Extension requested. Deadline is after 10 December for 3 letters.
Japan	2		
Kingdom of Saudi Arabia	23	8	Deadline is after 10 December for 1 letter. Partial response was received to one outstanding letter.
Oman	3	1	
Malaysia	1		
Netherlands	3		
Qatar	1		
Turkey	1		
Russia	2		
Somalia	1	1	
Sri Lanka	1		
Switzerland	2	1	Extension requested.
Ukraine	1	1	Deadline is after 10 December for 1 letter.
United Arab Emirates	5	3	
United States of America	3	1	Partial response was received to outstanding letter.
Yemen	17	7	Deadline is after 10 December for 1 letter.
Total	88	33	

Table 3.2

Correspondence with Sana'a based authorities

<i>Entity</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by entity</i>	<i>Number of letters where the deadline is after 10 December</i>
Sana'a based ministry of foreign affairs	4	4	1
Southern Transitional Council	2	1	
National Resistance Forces Guards of the Republic	1		
Total	7	5	

Table 3.3

Correspondence with international and regional organizations

<i>Entity</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by entity</i>	<i>Number of letters where the deadline is after 10 December</i>
Care	1	1	
Combined Maritime Forces	1		
EUNAVFOR	1		
World Customs Organization	1		
Total	4	1	

Table 3.4

Correspondence with commercial companies/government entities

<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
AWILCO	1	1	
BD Sensors	1		
Carl Walther	1		
The Central Organization for Control & Auditing	1	1	
Central Bank Yemen (Aden)	3	1	
Delro Modelltechnik	1		
Eastern Mediterranean Maritime	1		
Excell Agency	1	1	
National Bank of Yemen	1		
Red Sea Marine Service	1		
STOLT Tankers	1		
Schmidt & Bender	1		

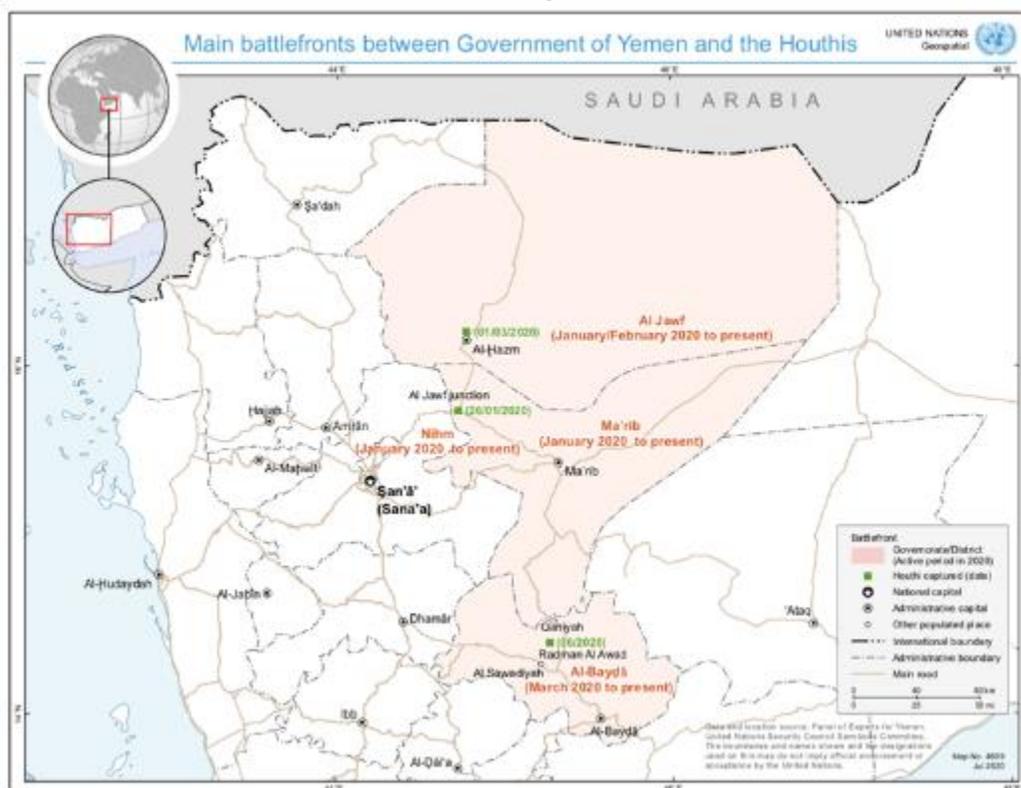
<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
TMS Tankers	1	1	1
PGR Brazil	1	1	
Yemen Bankers Association	1		
Yemen Kuwait Bank	1		
Total	18	6	

Annex 4: Main battle lines between the Government of Yemen Military Units and the Houthis

1. After a period of relative calm, as noted in the Panel's report (S/2020/326), the first half of 2020 witnessed some of the strongest clashes between the Houthis and the Government of Yemen, backed by the Coalition. This is despite the spread of COVID-19, including to military personnel in the first half of the year.² While the Government of Yemen has engaged in both offensive and defensive battles (see map 4.1 and table 4.1),³ the Southern Transitional Council (STC) has been mostly defensive in its battles against the Houthis.⁴

Map 4.1

Main battlefronts between Government of Yemen military units and the Houthis



Source: Panel

2. Despite the escalation of battles, and Coalition's support to the Government of Yemen, the Yemeni Government has not been able to maintain some of its front lines against the Houthis (table 4.1). In 2020, while the Houthis have fought to defend the territory they have gained elsewhere, they have largely focused on reinforcing and escalating on the Ma'rib fronts. Ma'rib will be a decisive battle for the Government of Yemen and the Houthis, as this is the only frontline governorate with the presence of forces from the central government, represented by the Vice President Ali Mohsin al Ahmar, and the Coalition forces.

Table 4.1

Main battlefronts between the Government of Yemen military units and the Houthis

<i>Location</i>	<i>Timing</i>	<i>Outcome</i>	<i>Comments</i>
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² Confidential military sources.

³ In 2020, in Ta'izz, for example, there was also offensive operations conducted by the Government of Yemen forces. Information provided by the Ta'izz military.

⁴ This includes the frontlines in al Dhalée, Abyan, and Lahj.

Nehm, Eastern Sana'a.	January 2020 – to present	Clashes renewed between Government of Yemen forces and Houthis around 18 January. The Houthis captured the strategic al Jawf junction on 26 January. In February, Houthis moved through these areas in a renewed offensive against Government of Yemen-controlled Marib. Clashes are ongoing in Nehm as Government of Yemen attempts to move further into Houthi-controlled areas.	This major Houthi-Yemeni Government offensive came only a few days after the UN announced the calmest week in Yemen since the commencement of the conflict. ⁵
al Jawf	January/February 2020 to present	On 1 March 2020, the Houthis captured the strategic Government of Yemen stronghold of al-Hazm. On 28 March, the Houthis announced the end of al Jawf operations stating that it had captured 11 of the 12 districts in al Jawf. ⁶ Clashes are ongoing in al Jawf as Government of Yemen attempted to regain control.	Al Hazm brought the Houthis closer to taking control over Ma'rib's important oil and gas wells. It also leaves the long border area between al Jawf and KSA vulnerable to capture / attacks by the Houthis.
al Baydah	March 2020 to present	Hostilities intensified in the Qaniya front around April 2020. In June 2020, Radman al Awad, bordering Qaniya, fell into Houthi control, thus increasing the pressure on Government of Yemen on this front. Clashes are ongoing.	Radman al Awad was declared a "neutral" zone by its tribes. Tensions arose on 27 April 2020 with the Houthi killing of a local woman. Yasser Al Awadi had called on tribes to fight the Houthis unless "justice" was given, mediation efforts failed, and the Houthis won the battle.
Ma'rib	January 2020 to present	The Houthis began pushing towards Ma'rib in February and March from Al Jawf, Nehm in Sana'a, and from April, from the Qaniya front in Al Baydah. On 21 January, the Houthis attacked a military camp in Ma'rib, killing around 111 individuals. On 13 November, the Houthis temporarily took control of Mas camp in Ma'rib approximately 50km from Ma'rib city. Heavy fighting is ongoing around this area.	Tribal support or neutrality in favor of one party or another remains a key element on who wins the battle for Ma'rib city. It is unclear to what extent the Government of Yemen will provide critical support to the tribes to fight the Houthis. Infighting between the tribes and the Government of Yemen-affiliated Islah in Ma'rib is seen by some tribal leaders as a hindrance to obtain the necessary Government of Yemen support. ⁷

Sources: Various.

⁵ <https://www.un.org/press/en/2020/sc14082.doc.htm>.

⁶ <https://www.middleeastmonitor.com/20200501-yemen-houthi-army-spokesman-declares-end-of-jawf-operation-holds-key-to-marib/>

⁷ Panel discussions with Murad tribe.

Annex 5: A classification of anti-Houthi military units and armed groups and their impact on the peace, security, and stability of Yemen

1. The main anti-Houthi forces active in 2020 are shown in the following table. The affiliations of Yemeni fighters are fluid as individuals and groups change allegiances or contain multiple allegiances, depending upon tribal priorities and the availability of salaries, weapons and other economic benefits (see paragraphs 27 and 33 of [S/2020/326](#)).
2. As demonstrated below, the proliferation of non-state armed groups (NSAG) and the lack of formal and accountable command and control structures, including amongst State actors (SA) impedes the peace, security, and stability of Yemen.

Table 5.1

Typology and description of anti-Houthi forces in 2020

Identity	Yemeni military and security units.
SA/NSAG	SA
Frontlines with Houthis	Includes Ma'rib, Al Jawf, Sana'a, Ta'izz, Al Baydah.
Command and Control	Officially, Ministry of Defense (MOD) commands the military units and the Ministry of Interior commands the security and police units, which include Special Security Forces that fight Houthis. ⁸ The Presidential Protection Brigades (PPB) are linked to the President and the Ministry of Defense. ⁹
Identity	KSA personnel in Yemen.
SA/ NSAG	SA
Frontlines with Houthis	Ma'rib ¹⁰
Command and Control	Direct operational control of the KSA military personnel on the ground lies with the Coalition. ¹¹
Identity	UAE personnel in Yemen.
SA/ NSAG	SA
Frontlines with Houthis	West Coast ¹²

⁸ Yemeni officials informed the Panel that some elements of the Special Security Forces/Central Security Forces of Abyan and Shabwah are fighting in Abyan under the Ministry of Interior.

⁹ Discussions with two PPB units. There appears to be some coordination with and administrative support from the MOD. For example, the 5th PPB Commander is the "Head of Tai'zz Military Axis Operations", the latter falls under the MOD. Thus, individuals of this Brigade informed the Panel that while they fall directly under the President, they are also linked to the Tai'zz Axis, which follows the MOD.

¹⁰ Also present in other parts of Yemen, including Mahra and Shabwah.

¹¹ The command-and-control structures of these forces maybe relevant if violations of international law are attributed to these forces, or if these forces support non-State actors (NSA) or NSAGs in a manner that threatens peace, security, and stability in Yemen, or where the acts of NSA or NSAG are attributable to them under the international law concerning State responsibility. Panel has documented detention-related violations linked to KSA forces in Yemen (see paragraph 126 of the main report).

¹² Also present in other parts of Yemen, including Hadramouth, Aden, Shabwah.

Command and Control	Direct operational control over UAE forces on the ground remains opaque. ¹³
Identity SA/ NSAG	STC-affiliated military and security forces. ¹⁴ STC-affiliated resistance groups. ¹⁵ NSAG
Frontlines with Houthis	Includes Abyan, Lahj, al Dhalée. ¹⁶
Command and Control	The Panel finds that STC does not control all groups fighting under the STC banner ¹⁷ or operating within its territories. ¹⁸ Main commanders are Aydarus Qasim al-Zudaïdi, Hani Ali Salim Bin Brik, Ahmed Sa'ïd Bin Brik. ¹⁹
Identity SA/ NSAG	Shallal Ali al Shaye-affiliated individuals (including elements of the police force, Aden, and may include the Sixth Brigade of the Southern Resistance. ²⁰) Both SA (police forces) and NSAG (Sixth Brigade)
Frontlines with Houthis	Aden.
Command and Control	Al Shaye's current affiliations are unclear. There appears to be some ruptures between the STC and al Shaye following the Riyadh Agreement-related negotiations.
Identity SA/ NSAG	KSA-affiliated Yemeni military units and fighters. SA (on Yemeni border) and status unknown (KSA border)
Frontlines with Houthis	On the Yemeni-KSA border.
Command and Control	KSA has day to day operational control over fighters on the KSA side of the border. On the Yemeni side of the border, KSA trains these forces, and retains a supervisory role (paragraphs 15 - 17).

¹³ Ibid. See above on the relevance of the command and control structures. The Panel has documented detention-related violations linked to the UAE (see paragraph 127 of the main report). The Panel finds that the UAE is transparent on its continued support to the Yemeni Counter Terrorism Forces (CTF), but it has yet to acknowledge its continued role with the West Coast Forces (WCF) and Abu al Abbas elements.

¹⁴ This includes Security Belt Forces (SBF) of Aden, Lahj, Al Dhalee and Abyan, the Support and Attribution Brigades (SAF) in Aden, CTF in Aden and some military units in Socotra.

¹⁵ The Panel was informed that this includes the Southern Resistance 2nd, 3rd and 4th Brigades fighting in Al Dhalee.

¹⁶ Also present in Aden, Socotra and Shabwah

¹⁷ Ousan Alanshali (storm brigade) is STC-controlled, while Abu Hammam is loyal to the STC, but was possibly not under its complete control in 2020. The inability of the STC to contain the fighting in Crater in June 2020 between Imam al Nubi, SBF Commander, and Ousan Alanshali, and the violations that occurred in late 2019 in Aden, demonstrate the lack of disciplinary control exerted by the STC over its forces.

¹⁸ For example, the Panel was informed of multiple checkpoints in STC-controlled areas, that did not recognize the "permits" provided by the STC leadership. See also Hani Bin Brik's tweet that stated "we will equip every southerner who is able carry weapons to protect his land...(against) Iran, Turkey and all" <https://twitter.com/HaniBinBrik/status/1280519479919771650>.

¹⁹ President of the "National Assembly of the Transitional Council" and the Council's acting President in Aden, including during the STC's period of self-rule.

²⁰ Created around 27 March 2020, this group stated that it was under his operational control. For example, see <https://www.alayyam.info/news/85E2WGMGX-1Z5RNB-8BA3> and <https://youtube.com/watch?v=NwNSDtXY>.

Identity	Amajd brigade.
SA/ NSAG	Possibly SA
Frontlines with Houthis	Abyan.
Command and Control	The Panel is investigating links between KSA and the Amajd Brigade. ²¹ This unit received incentives from the King Salman Center in 2019. ²² The Yemeni Government did not respond to the Panel's questions on whether it was the Yemeni Government or KSA that commanded these forces. ²³
Identity	Government of Yemen-affiliated resistance groups and armed tribal elements²⁴
SA/ NSAG	NSAG
Frontlines with Houthis	Al Baydah
Command and Control	The fighters fall under the separate leaders. This includes resistance leaders, for example in Al Zahir and Al Sowma. They coordinate some battles with the Government. ²⁵
Identity	West Coast Fighters (including Tareq Saleh Forces, Giant Brigades, Tihama Brigades, Haitham Qasim Brigades)
SA/NSAG	SA (Tihama Resistance), NSAG (Tareq Saleh Forces)
Frontlines with Houthis	West Coast.
Command and Control	The Panel has received information that on some occasions the UAE commander on the West Coast provided orders on specific military operations, allocations of military resources, and financial incentives for some WCF to fight the Houthis. ²⁶
Identity	Non-aligned tribal and resistance groups.
SA/ NSAG	NSAG
Frontlines with Houthis	Ibb, Radman and Abyan
Commanders / Command and Control	The Panel has received information that these fighters are controlled by their tribal and

²¹ The Brigade was established around June 2019 to liberate Mukairas. The leader is General Saleh Al-Shagri. <https://adengad.net/news/410525/?fbclid=IwAR3KibpZF9Z-nB2HoY5bPqdr4fM31V4tMRgCwIARRz5bRxC9mAALpoILcXE#ixzz60Aen25pl>, <https://www.youtube.com/watch?v=8T-d00OpPwg>.

²² <https://www.alwatan.net/news/88029> (disbursements in June) and <http://m.adengad.net/news/410673/> (cross-posted on the Facebook page of the Amjad Brigade).

²³ The Panel was informed that the leader of this brigade was appointed by a Presidential Decree even as it was informed that there was no decree establishing these forces as a separate unit. The Panel notes that these forces identify themselves as forming a part of the Government of Yemen military forces. This unit has largely remained neutral in the fight between STC and the Yemeni Government and has demonstrated a willingness to coordinate anti-Houthi operations with the STC. See <http://www.aljanoobalyoum.net/25051/> and <https://al-omana.net/details.php?id=104304>.

²⁴ It is possible tribes like the Murad cannot be considered as GoY-affiliated, rather GoY-supported tribes. GoY supports them on certain military operations against the Houthis, but they have voiced concerns about repression of, and security threats against, their people by Government authorities in Marib.

²⁵ Discussions with resistance fighters.

²⁶ Confidential West Coast sources.

resistance leaders. For example, the Radman battle was led by Yassar al Awadi²⁷ Even if not aligned to a party to conflict, some are supported by such party.

Identity	AQAP.
SA/ NSAG	NSAG
Frontlines with Houthis	al Bayda, Abyan, Shabwah.
Commanders / Command and Control	Unknown. ²⁸ ISIS has not been included in this table as the Panel has received information from individuals fighting Houthis, that ISIL may have affiliated themselves with those Houthis that they were fighting in some identified battles. Therefore, the Panel does not yet consider ISIL to fall into the category of anti-Houthi fighters. ²⁹

Sources: Various.

Note 1: While the Panel concludes that there is Islah influence within the National Army, it does not have sufficient information to conclude that these Islah-affiliated individuals form an identifiable independent entity apart from, or within, the National Army that would warrant their separate consideration under this table. The Panel continues to investigate.

Note 2: The Panel received information on two sets of irregular and / or illegal recruitments that occurred in late 2019 and 2020. The first was the unlawful recruitment by Hamoud Saeed Qasim al Mikhlafi (see annex 9).³⁰ It is unlikely that al Mikhlafi has amassed sufficient recruits to be considered a “resistance force” capable of independently fighting the Houthis. Thus, it is not included in this table.

The Panel was also informed of a recruitment that occurred in mid-2020 in Al Awael School in Shabwah.³¹ The Panel was informed by Yemeni official sources that some of these recruits may have been subsequently integrated into the Government of Yemen armed forces. The Panel continues to investigate.

I. Impact of different priorities and infighting on peace negotiations

1. Any negotiations for peace should consider that there are battles within battles, and armed groups within local and regional coalitions that fight for different reasons.

A. Differing priorities between the anti-Houthi NSAG and the Government of Yemen

2. The settlement of differences between the STC and the Government of Yemen is an essential prerequisite to the implementation of the Stockholm Agreement.³² Yet, the Panel is not convinced that neither the Yemeni nor the STC political leadership currently has the requisite operational control over all of their fighters, or even their own military

²⁷ For example, the Victory Brigade in Abyan, was said to be a non-aligned group, and yet in June, was incorporated into the STC. See <https://al-omana.net/m/details.php?id=117269> and <https://www.nhadramout.com/07/06/2020/73531/.html>.

²⁸ In Abyan, <https://alsharacnews.com/2020/10/03/32763/> (October), <https://debriefer.net/news-18694.html> (July)

²⁹ Confidential Yemeni sources who fought Houthis, AQAP and ISIS in 2019. In 2020, because of COVID-19, the Panel was unable to collect information on from the ground on AQAP and ISIL remotely.

³⁰ Article 36 of the Yemeni Constitution states “No organization, individual, group, political party or organization may establish forces or paramilitary groups for whatever purpose or under any name.”

³¹ 14.546152°, 46.768229°. Saleh al Jabwani, the former Minister of Transport, was reportedly involved in the incorporation of these recruits into the Ministry of Defense, according to Yemeni official sources. Yet, it is unclear if all were incorporated.

³² Panel discussions with UN.

leaderships, to effectively implement and maintain a potential ceasefire between them³³ or to ensure that their affiliated forces operate under one banner and one leadership, as evidenced by the failure of the incorporation of the SEF into the Yemeni armed forces in 2020 (paragraph 7 below).

3. Within the WCF, allegiances are mixed. Senior officials fighting under Tareq Saleh have told the Panel that they do not recognize the legitimacy of the Government of Yemen. In contrast, the Tihama forces do recognize the legitimacy of the Government of Yemen, while some elements of the Giant's Brigades support the STC. These three main components of the WCF also have different reasons for fighting the Houthis. This is not a challenge to the unity of these forces in their capacity to fight, but they retain their ideological, aspirational³⁴ and political differences. The WCF are not addressed under the Riyadh Agreement or the Stockholm Agreement.³⁵ The current peace agreements rarely discuss the military complexities in Yemen that can significantly impede their implementation.

B. Different Priorities of State Actors vis-a-vis NSAGs Challenging the Peace Processes

4. The different priorities are also seen at the State level. Houthi missiles directed into KSA, mean that KSA has its own national interest in deterring and/or negotiating with the Houthis separately from the Yemeni Government in securing its border. This is demonstrated in recent communications from KSA to the UNSC, where it states that “the Kingdom of Saudi Arabia will spare no efforts to protect its territory and citizens from such terrorist attacks in accordance with its obligations under international law.”³⁶ In 2017, KSA specifically asserted its right of individual self-defence in accordance with Article 51 of the UN Charter, when confronted with Houthi attacks, demonstrating that KSA's activities in Yemen vis-à-vis the Houthis was no longer, in its view, linked only to the invitation of the Government of Yemen in 2015.³⁷
5. The Government of Yemen and the UAE continue to have different priorities based on UAE's political support to the STC (paragraph 26 of the main report), with the Government continuing to allege that the UAE funds the SBF and SEF (paragraph 20 below). The UAE has accepted that it continues to support CTF, some of whom were directly engaged in fighting the Yemeni Government forces in Abyan in 2020³⁸ In 2019, the UAE and Government of Yemen had a public disagreement in the UNSC; in which the government criticised the UAE's support for ‘rebel militias’, while the UAE accused the Government of being ‘incapable of managing its internal affairs’.³⁹ This division

³³ See table above on STC.

³⁴ For example, Tihama aspires for a political autonomy within the broader State. Some elements of the Giants support cessation of the South, which does not seem to enjoy the support of Tareq Saleh.

³⁵ The UN informed the Panel that they were included in the RCC process.

³⁶ S/2020/1135 of 24 November 2020. Letter to the Security Council on the attack on one of the oil derivatives distribution stations in Jeddah, Saudi Arabia, which it attributed to the Houthis backed by Iran. See also S/2020/257 (March 2020), S/2020/257 of 27 June 2019 where it called Houthi attacks on civilian infrastructure constitute war crimes and said it will take appropriate action under IHL.

³⁷ S/2017/1133 of 26 December 2017, “Kingdom of Saudi Arabia reiterates its right to defend its people and territory, based on Article 51 of the Charter of the United Nations, and reserves the right to answer any act of aggression to protect itself and its resources.”

³⁸ In Aden, CTF includes the forces on Yusran al Maqtari. In June 2020, al Maqtari confirmed CTF casualties in Abyan in confrontations with the GoY. See <https://www.aa.com.tr/ar/الدول-1886687/لعربية/اليمن-اشتباكات-بين-قوات-الحكومة-والانتقالي-بأبين-رغم-الهدنة>. In Shallal Ali al Shay a's security forces were also fighting terrorism in 2019 and previously received support from the UAE (page 292, S/2018/594).

³⁹ The UAE states that the Government of Yemen was attempting to place its administrative and political failures on UAE. the Government of Yemen has been incapable of managing its internal affairs and failed to address internal political divisions through constructive dialogue (S/2019/678 dated 23 August 2019). On the other hand, Yemen alleged that UAE was supporting “rebel militias”. See Statement of the Permanent Representative of Yemen to the United Nations, 8598th meeting of the Security Council, 20 August 2019. The Yemeni Government also asked the UAE “to stop... all the financial and military support being provided by the

persisted into 2020, though in a less public manner. In practical terms, the Government has not succeeded in integrating UAE-affiliated forces into its own ranks, largely because of its inability to provide matching financial incentives.

II. Challenges with the disarmament, demobilization, and reintegration processes

6. The Panel finds that the Government of Yemen will face significant difficulties in incorporating or providing viable alternative employment opportunities to the multiplicity of former UAE-affiliated fighters, STC-affiliated fighters, or armed group commanders, used to receiving higher salaries from Coalition member States.
7. For example, there was an initiative to incorporate the former SEF into the Government of Yemen, following the events of August 2019. The Panel was informed that while identification information was collected to enable registration of those fighters into the Armed Forces,⁴⁰ the Government was unable to provide them with the same salaries, and the existing Government military units in Shabwah rejected the incorporation of their former enemies into their ranks.⁴¹
8. In Ta'izz, in 2017, the Government of Yemen incorporated several "resistance" armed groups into the national army (table 5.1). Yet, in 2020, when the security situation rapidly deteriorated, the Panel was informed that some of these different armed groups acting under rogue military officers began to fight each other.⁴² The Panel was informed that one of the reasons for this deterioration in cohesion was the inability of the Ta'izz military to control some elements from the original resistance forces who still operated as distinct units under the different brigades. This includes the Abu al Abbas brigade, some elements of which had now left their locations in Ta'izz to al Mukha, after engaging in fighting with the Ta'izz military.⁴³

Table 5.2

Resistance groups that have been integrated into the Yemeni military in Ta'izz

1- مجموعات المقاومة المسلحة التي انضمت الى ألوية قوات الحكومية الشرعية في تعز هي:

م	اسم المجموعة	قائد المجموعة	ملاحظات
1	كتائب أبو العباس	عادل فارح (أبو العباس)	كانت في الواقع عبارة عن مجاميع
2	لواء الصعاليك	الحسين بن علي	
3	كتائب حسم	عدنان محمد رزيق	
4	لواء الطلاب	عبد حمود صفيير	
5	لواء العصبة	رضوان العديني	
6	لواء الحمزة	حمزة حمود سعيد المخلافي	
7	لواء الوالد	خطاب الياسري.	

Source: Information Provided to the Panel by the Government of Yemen military axis and brigades leadership in Ta'izz in 2019.

United Arab Emirates to all militias and military groupings in Yemen that are not under the control of the State." S/2019/698 of 30 August 2019 and S/2019/778 of 01 October 2019.

⁴⁰ Individuals associated with SEF.

⁴¹ Sources from Shabwah.

⁴² Confidential civilian and military sources. Some of the fighting, the military informed the Panel, was attributed also to personal feuds.

⁴³ Interviews with Ta'izz military elements, West Coast Forces, and Abu al Abbas representatives.

III. Challenges of Command and Control associated with Non-payment of Military Salaries

9. Military officials in Aden, Abyan and Ta'izz informed the Panel in November, that they did not receive their salaries for five months in 2020. The forces based in Hadramout stated during the visit of the Panel of Experts in October 2020, that they had only received two months of salaries. KSA informed the Panel that it does not directly pay military salaries, and payment is made through the Government of Yemen.⁴⁴ In Aden, the Government of Yemen forces, the STC-affiliated forces, and the former members of the Southern Yemeni army⁴⁵ all expect their salaries to be paid through the Government of Yemen.
10. On the West Coast, the financial stability of the Tareq Saleh forces (National Resistance Forces Guards of the Republic) has meant that they are able to draw in recruits. The Panel was informed that in 2020, some members of the National Army from Ta'izz,⁴⁶ and groups of fighters from the Tihama Elite in the West Coast, joined the Tareq Saleh forces⁴⁷ because of the non-payment of salaries in their original units. This further undermines the integrity of the National Army, as shifts in alliances will become more prominent when faced with the Yemeni Government's inability to pay salaries.
11. The Ta'izz military informed the Panel that they are aware of the challenges they face in Ta'izz where individuals, such as Hamoud al Mikhlafi attempt to gather and recruit fighters, while their soldiers are not provided with salaries for several months (annex 9). A Yemeni military source informed the Panel that about 60% of the individuals depicted in the "recruitment video" of al Mikhlafi actually belonged to the National Army, who went there to register to be recruited in order to collect the payments that were being dispersed by al Mikhlafi representatives, and after collecting the payment, returned to resume their duties with the National Army. al Mikhlafi informed the Panel that his call to recruitment was indeed aimed in part at those who left Ta'izz army and went to the KSA-Yemeni border to fight because "the salaries at the border are higher and the people are poor...and also the non-payment of salaries by the coalition to the army and the security in Tai'zz...because the Saudi leaders have recently been delaying the delivery of the salaries at the southern border..." (see annex 9). The Panel has received credible information on serious corruption within the Ministry of Defence which impacts on the payment of salaries and allocation of personnel and equipment, which it is investigating.⁴⁸

IV. Weaknesses in the Central Command of the GoY forces

12. The prevailing weakness in centralised government control is a threat to any effective and foreseeable command over state military and security actors. This means that, by default, each governor has more authority to direct the local military and security forces.⁴⁹ In both Hadhramaut-coastal areas and Shabwah there is an increasing tendency for the powerful, and sometimes authoritarian, governors to direct these forces to preserve their security and existing power structures against external enemies.⁵⁰ In both instances, the governors have previously taken positions against the

⁴⁴ Discussions in Riyadh in October, 2020.

⁴⁵ These individuals lost their positions after the unity of Yemen but continued to receive salaries/pensions/incentives from the Government of Yemen. Panel discussions with individuals of GoY military in Aden, STC, and the former Southern armed forces.

⁴⁶ Information provided by individuals from the West Coast Force representatives and Yemeni military.

⁴⁷ Information provided by individuals from Tareq Saleh forces and the Tihama forces.

⁴⁸ Confidential sources. Allegations include salary payments to ghost soldiers, personnel and weapons stated to be at certain fronts, in fact were not, and recruitments based on a tribal basis and personal loyalties, which is prohibited by Article 40 of the Yemeni Constitution.

⁴⁹ In Shabwah for example, the Governor has established strong authority over the Special Security Forces and the General Security, as well as the military units based in Shabwah through the Security Committee of the Governorate, which he heads.

⁵⁰ In 2020, both these governates have witnessed an increased level of insecurity, including assassination attempts on both governors in June 2019. In Shabwah, countering the "STC threat" has resulted in several incidents of use of force against the tribes by the military and security forces.

central government when payments due to the governates were delayed, and maintain a very high level of operational control over the day-to-day functions of the military and security forces.⁵¹

V. The ambiguity between civil and military status in the Ministry of Interior

13. The Panel was informed by the Ministry of Interior that all posts in the Ministry are indeed civilian positions and should be filled by civilians.⁵² Yet, the Panel notes that individuals holding military ranks hold leadership positions within the Ministry of Interior and Ministry of Interior personnel are involved in direct hostilities. In Aden, the newly-appointed General Security Director is Brigadier General Muhammad al-Hamid. In Shabwah, the Head of the Criminal Investigation Division is Colonel Abdullah Al-Ayashi.⁵³
14. The Special Security Forces / Central Security Forces units who come under the Ministry of Interior are also engaged in fighting. Mohammad al Awaban was fighting in Abyan under the Ministry of Interior, and in 2020, Shabwani Special Security Forces, headed by Brigadier General Abd Rabbo Laakb, had units in Abyan and Al Baydah. In as far as the Ministry of Interior personnel take part in direct hostilities against the Houthis, they lose their protection under IHL. The Panel was informed by the Ministry of Interior that despite their military ranks and military affiliations, these individuals are considered civilians while exercising the functions of their posts. This militarization of civil functions is also seen in Houthi-controlled areas, for instance the Sana'a head of the CID, Sultan Zabin, holds the rank of a brigadier.

VI. The lack of support to Yemeni forces fighting on the KSA-Yemeni border

15. The Panel has been investigating cases in which individuals in Ta'izz have been recruited to fight on the KSA-Yemen borders. The Panel remotely interviewed recruits at the KSA-Yemen border, and interviewed some more who had returned. The Panel was informed that the recruitment is done through a network of brokers. Some recruits were lured through promises of civilian work in KSA. The Panel was informed that they receive 30 – 45 days of training before joining this fighting. The individuals interviewed had previously been teachers and university students who needed money to support their families.
16. In one village, where a number of individuals had joined the border forces, and subsequently went missing during the three-day Kitaaf siege in 2019, the Panel received a list of teachers who had joined fighting and were still missing. Individuals in this village stated that their communities had received no food aid for a long duration, a fact that the UN confirmed,⁵⁴ and therefore they were compelled to fight. They provided a detailed account of the approximately three-day Kitaaf siege in 2019 in which many fighters were captured by the Houthis, died, or whose fate was unknown.
17. According to information received by the Panel, in Kitaaf, neither the KSA nor the GoY took clear responsibility for overall command of the troops and their subsequent fate. For example, when the Kitaaf siege happened, the Panel was informed that it took three days before air support was provided. The Panel's sources said they did not know who to contact in order to get the required support. In addition, the Panel received information that some of these troops

urity forces in Nissab and wadi Jerdan, and in Hadramout, purges within the governor's office and multiple arrests after an assassination threat against the governor.

⁵¹ Major General Faraj al Bahsani, the Governor of Hadramout is also the Commander of the 2nd Military Region unilaterally suspended oil exports from Dhabba port in September 2019, including until salaries were paid to the "members of the 2nd military region." <https://almasdaronline.com/articles/171805>. On 23 June, the Shabwah Governor issued a similar statement blocking the GoY from its oil revenue (confirmed by local sources).

⁵² See for example, Article 39 of the Constitution.

⁵³ <https://www.aljazeera.net/news/politics/2020/6/10/%D9%85%D8%B3%D8%A4%D9%88%D9%84-%D9%8A%D9%85%D9%86%D9%8A-%D9%8A%D8%AA%D9%87%D9%85-%D8%A7%D9%84%D8%A5%D9%85%D8%A7%D8%B1%D8%A7%D8%AA-%D8%A8%D8%AF%D8%B9%D9%85-%D8%AC%D9%85%D8%A7%D8%B9%D8%A7%D8%AA>

⁵⁴ UN informed the Panel that they had to suspend food aid to this location because of Houthi interference.

went missing and that neither the GoY nor the KSA searched for the missing troops and in the cases where the troops had been killed, their families have not received any compensation.

18. The Panel finds that the individuals fighting at the KSA border, as Yemeni nationals, would not fall within the legal definitions provided by international conventions to be viewed as ‘mercenaries’. On the KSA border, they form loosely organized units fighting under the complete operational command of KSA. On the Yemeni side of the border, they receive military identification cards that identify them as belonging to the Yemeni Ministry of Defense. One of the main units on the Yemeni side of the border operates under Raddah al Hashimi, His forces were subjected to the Kitaaf siege. The Government of Yemen informed that Panel that: *“These units were part of the Border Guards and formed under the supervision of the Joint Forces Command of the Coalition. As fighting with the Houthis in the Jawf area intensified, some were sent to join units operating in the Jawf command zone under the command of the Ministry of Defence and the General Staff of the National Army. Brigadier General Raddad al-Hashimi is an officer under the command and control of the National Army, through the Ministry of Defence and the General Staff. The troops in the brigade were trained as Border Guards by Saudi forces.”*⁵⁵

VII. Shifting Command and Control and issues relating to accountability

19. The Panel continues to document the Government of Yemen’s wavering position on its command and control over the former UAE-affiliated forces. In 2020, the Yemeni Government informed the Panel that:
- (a) “All Security Belt forces established by the UAE in the Governorates of Aden, Lahij, ad Dhalee and Abyan have been subordinated to the STC. The UAE continues to provide them with financial and military support through the port of Aden.
 - (b) The Shabwani Elite Forces were disbanded after Government forces took control of Shabwah Governorate. The STC, backed by the UAE, is working to reactivate those forces by helping some of their former members present in Shabwah to carry out acts of sabotage there.
 - (c) The military units under Tariq Salih and Haytham Qasim Tahir, which control the western coastal districts, are backed by the UAE and do not come under the General Staff or Ministry of Defence. The same is true for the Giant Brigades, which receive funding and military support from the UAE.”
20. The only shift in 2020 in the Government of Yemen’s position, appears to be that it no longer claims that the Hadrami Elite Forces (HEF) is an NSAG (Annex 8 [S/2020/326](#)). The Government’s changing statements relating to the Security Belt Forces (SBF) were documented in Annex 8 of [S/2020/326](#). The shifts create significant obstacles in providing accountability for violations committed by these forces because a) there is no clarity on the exact dates when the authority for command and control changed, thus allowing the Government to evade responsibility over violations; and b) because UAE is opaque in its role with regard to these forces.

VIII. Dormancy of AQAP

21. Direct confrontations between AQAP and Houthi forces are rare and sporadic. AQAP have lost territory in al Baydah in 2020 as Houthis gained territory. AQAP’s leader was killed in January 2020. There have been some reported attacks against the SBF.⁵⁶ The Panel was informed by STC-affiliated individuals on the rise of AQAP in Shabwah, after the SEF lost control in August 2019. Since 2016 the UAE-supported Yemeni forces made significant gains against AQAP and ISIL. The STC-affiliated forces’ focus has shifted to fight the Government, and this may prove to undermine the gains against terrorism. The Panel finds that while AQAP is in perhaps at its weakest, the potential threat to Yemen, the region and beyond, continues to remain potent.

⁵⁵ Government of Yemen’s response to Panel letters.

⁵⁶ In Abyan, <https://alsharacnews.com/2020/10/03/32763/> (October), <https://debriefer.net/news-18694.html> (July)

Annex 6: Impediments to Peace, Security and Stability of Yemen following the Southern Transitional Council Unilateral Declaration on Self-Administration Rule on 25 April 2020

1. On 25 April 2020, the Southern Transitional Council (STC) declared self-administration on the basis that the Government of Yemen “no longer has the mandate or the legitimacy to administer the South” due to “powerlessness, corruption and collective punishment”.⁵⁷ In its declaration, the STC accepts full responsibility for governance and the provision of basic services to the people of the South. The STC rescinded this declaration on 28 July 2020, after significant international pressure and the appointment of a new Governor and a new Security Director for Aden.

I. Incompatibility of the Declaration with Security Council Resolution 2216 (2015)

2. In making a unilateral declaration, the STC acted in violation of paragraphs one and six of Security Council resolution [2216 \(2015\)](#) that calls upon all Yemeni parties to refrain from taking any “unilateral actions that could undermine the political transition in Yemen”. The Panel finds that this declaration undermined the peace, security, and stability of Yemen in its immediate aftermath as it caused military escalations in Socotra and Abyan, insecurity in Shabwah, economic instability (paragraph 5 – 9 below), and incidents of human rights abuses (paragraph 132 to 133 in the main report).
3. The UAE informed the Panel that it did not support unilateral actions by any party to the conflict, including the STC. It stated that it did not support the unilateral declaration of the STC.⁵⁸ It informed the Panel that it continued to “support the efforts of the parties responsible for following up the implementation of the outcomes of political negotiations” and that “the implementation of the military and security aspects of the Riyadh Agreement is critical to the implementation of the Agreement’s political aspects.”⁵⁹

II. Consequences of the Unilateral Declaration

Table 6.1

Events associated with the Unilateral Declaration and resultant actions

Region	Main events between 25 April – 28 July 2020	Update since 28 July 2020
Aden	STC-affiliated fighters launched security operations to control growing unrest and protests within the city. There was reported infighting as different STC-affiliated groups attempted to expand their territorial control within areas of the city (annex 5). STC began diverting State revenues and on 13 June, it seized a shipment of cash of 64 Billion YER (see paragraph 5-9).	The security situation remains tense with regular reporting of assassinations by unknown persons, and excessive use of force and abuses by STC-affiliated security forces. The STC has solidified its military and security control over areas of operations. ⁶⁰
Abyan	Armed confrontations broke out on 11 May 2020. On 22 June 2020, KSA announced a ceasefire between Government of Yemen and STC in Abyan, yet, on the same day, fresh clashes broke out.	Intermittent and serious hostilities continue making Abyan the longest and the most significant military confrontation between Government of Yemen and STC, with both sides sending reinforcements to the Delta region. If the STC cannot maintain their positions in Abyan, much like in August 2019, the STC may find it difficult to defend Aden without UAE air support. ⁶¹ The UAE stated that it will not

⁵⁷ <https://stc-eu.org/en/self-administration-of-south-yemen/>, <https://stc-eu.org/en/letter-to-ambassadors-of-the-eus-political-and-security-committee/>

⁵⁸ Meeting with UAE, 1 July 2020.

⁵⁹ Letter to the Panel dated 25 November 2020.

⁶⁰ The Panel notes the emerging differences between the former General Security Director police chief in Aden and the STC, which may impact on STC’s ability to extend security control.

⁶¹ On 28 and 29 August, the UAE launched air strikes that provided STC with a distinct military advantage and allowed the STC to maintain power in Aden. The GoY stated that had it not

		support any unilateral action of any party in Yemen. It is unlikely that KSA will use its military power in support of either party, given that any military confrontation violates the Riyadh Agreement. Fighting broke out at least twice while the KSA ceasefire monitoring team was in Abyan in July and November. If Government of Yemen cannot maintain its positions, then STC will advance towards oil-rich Shabwah.
Socotra	Clashes occurred between Government of Yemen and STC on 1 May and 17 June when KSA brokered a ceasefire which came into effect that evening. This agreement stipulated that military movements of STC and Yemeni forces could only be undertaken after coordinating with the KSA-led Coalition (see appendix 1). Yet, around 19 June, STC forces moved into Hadibo and took control of the administrative and security structures. STC announced an acting head of self-administration in Socotra. It expelled some security and military personnel from Socotra.	In November, STC announced the formation of the joint operations center with STC-affiliated forces and the governate forces. ⁶² It continued to work as the administrative authority in Socotra. ⁶³ The Government of Yemen has not been able to restore its authority on the Island.
Shabwah	In June and July, there was unrest and violence in several areas, including Nissab and wadi Jerdan, linked to STC-Yemeni Government tensions. In June, there was an attempted assassination of the Governor. There were reports that units of the Special Security Forces in Shabwah and some elements of the 2 nd brigade, led by Mohammed Salem Buhair fought in Abyan, the former on the side of the Government of Yemen and the latter with the STC.	The Government of Yemen forces that arrived in Shabwah from Ma'rib in August 2019 have not left as agreed in the Riyadh Agreement, leading the STC to label them as "occupying forces". Of the forces that supported the STC from within Shabwah in August 2019, the SEF are mostly inactive, apart from elements that provide protection to the Coalition forces around Balhaf and al Alam base. Latent tensions between the Governor and the UAE were present since January 2020, as were tensions involving tribes, Special Security Forces, and SEF (see paragraphs 24 – 26, 59 of main report). The situation in Shabwah may continue to escalate.

Source: Various

III. Islah – STC Animosities

4. The Panel also notes an increase in 2020 of political violence against perceived or actual STC and Islah supporters. STC consider Islah to be a threat that needs to be eliminated from the government, there are grievances going back to 2015 when STC complain about the behavior of that "Islahi commanders" in the liberation of Aden from the Houthis. Due to the STC's rhetoric and actions, including by Hani Bin Brik, Islah views the STC as an existential threat.⁶⁴ This increasing animosity between both groups, towards each other, will continue to impede to peace in Yemen as leaders, such as Hani Bin Brik, use these animosities to raise popular dissent. The Panel inquired from the STC about tweets by Hani Bin Brik that were widely seen by certain Government of Yemen leaders as inciting acts of violence

been for those airstrikes, the GoY would have taken back control of Aden, GoY sources in 2019. See Panel final report, paragraph 34 of S/2020/326.

⁶² <https://aden24.net/news/62247>.

⁶³ stcaden.com) <https://stcaden.com/news/13365>.

⁶⁴ From the STC, Waleed Saif Sakra, Commander 1st Southern Resistance Brigade, (<https://www.alayyam.info/news/82QFE12P-K5ZSGK-D825>), From GoY, this has included Saleh Ali Bin Ali Jaber, Security Director, Shibban, in Hadramouth. <https://www.alarabiya.net/ar/arab-and-world/yemen/2020/05/26/اغتيال-اليمن-ممسؤول-امني-ممسؤول-اغتيال-اليمن>.

against Islah affiliated individuals.⁶⁵ An STC leader informed the Panel that Hani Bin Brik's tweets were considered as personal to him, and did not reflect the views of the STC leadership.⁶⁶

IV. Diversion of Funds

5. The Yemeni Government informed the Panel that the STC had seized 5.282 billion YER (approximately 8.8 million USD) by the end of May 2020 as it diverted public revenues to the account held by its self-governance administration with the National Bank of Yemen. During the period of self-declaration, the STC ordered the transfer of Government of Yemen funds to STC-controlled bank accounts held within the National Bank of Yemen (NBY). Under Central Bank of Yemen's banking laws, government institutions and parastatals are authorized to open bank accounts with the NBY, a state-owned bank. The Panel views the STC's directive to deposit funds with the NBY as a threat to the CBY's monetary authority, the Government of Yemen's financial authority, and to be a destabilizing factor in the overall economy.
6. The Panel's investigations have revealed that on 5 May 2020, the STC forced the Aden Customs Office to deposit customs and duties fees from the Aden Port into the Customs Office's accounts with the NBY. The Panel obtained a copy of this transaction, which totalled YER 639.3 million (approximately 1 million USD). During the same period, and according to Government of Yemen sources, the STC seized an additional YER 314.13 million (approximately 520,000 USD) from the tax authorities in Aden Port, using coercive methods.
7. The Panel obtained information from sources in Aden that on 12 May 2020, the STC sent a letter, signed by Ahmed Saeed Bin Brik, to the CBY's Deputy Governor in Aden, asking him to transfer YER 4.5 billion (approximately 7.5 million USD) to the money exchanger Inma Exchange, in order to pay salaries to the security forces in Aden and the southern resistance brigades. According to sources, total monthly salaries for security forces in Aden do not exceed 500 Million YER (approximately 800,000 USD).
8. On 13 May 2020, the STC sent a group of armed men, headed by Lieutenant Qasim Muhammad Abdullah Al-Thobani, to the CBY in Aden with a handwritten order from a CBY Director authorising the withdrawal of 10.5 Billion YER (approximately 17.5 million USD). Sources informed the Panel that its authenticity was questioned by bank employees but that Al-Thobani threatened them with death if the amount was not disbursed. It is still unclear if the 10.5 Billion YER included the 4.5 Billion YER demanded by the STC in their 12 May correspondence to the CBY.
9. The Panel received information that on 13 June 2020, the STC seized a shipment of new banknotes printed in the Russian Federation, with an approximate value of 64 Billion YER (approximately 100 million USD), intended for the CBY in Aden.⁶⁷ The STC issued a statement (see appendix 2) confirming the diversion, and justifying its action as a necessary measure to stabilize the local currency, and fight corruption. The Yemeni Government on the other hand faced criticism from Parliament over the handling of this shipment, and the security measures deployed to protect its transfer from the port to the CBY and called for an investigation of these events.

V. Spoilers of the Riyadh Agreement

10. Even as both the STC and Government of Yemen inform the Panel that they welcome KSA mediation, and fully support the implementation of the Riyadh Agreement,⁶⁸ the Panel finds these assurances are disingenuous. On 24 April, the STC prevented the Government from returning to Aden on 24 April 2020. According to the Government this was, "in spite of a prior arrangement with the Coalition under which the Prime Minister and some ministers would return to work to tackle the humanitarian situation and restore services in Aden following torrential rains and

⁶⁵ In Shabwah, one tweet that was issued around May 2020 inciting violence against Islah was considered as an act of terrorism by the Governor of Shabwah, according to document seen by the Panel. Copy of tweet with Panel.

⁶⁶ Confidential discussion with an STC leader.

⁶⁷ Alleged video of STC seizure: <https://www.almashhad-alyemeni.com/169061>

⁶⁸ Panel meetings with high-level Government of Yemen and STC officials.

floods that had caused significant damage to the city.” The STC used the level of inaction by the Government on the flooding issue, to mobilise public sentiment under which they made their declaration. Both sides have engaged in military posturing, recruiting and redeployment in contravention of the Agreement.⁶⁹ For example, on 22 June 2020, KSA announced the ceasefire between Government of Yemen and STC in Abyan, a de-escalation of tensions in Socotra, and the start of talks.⁷⁰ On the same day, Ahmed Bin Brik, “president of the self-administration in the South” appointed the “head of self-administration” in Socotra,⁷¹ and fresh clashes broke out in Abyan.⁷² The fighting in Abyan has continued into December 2020. In so far as the Government of Yemen and the STC have sought to actively undermine the Riyadh Agreement, which they signed, the Panel finds that these actions constitute a threat to the peace, security and stability of Yemen.

⁶⁹ For example, the Panel notes that the STC alleged that the Yemeni Government was in breach of the Riyadh agreement through its subsequent recruiting (virtual meeting with Panel). Yet, on 07 July, Hani Bin Brik tweeted that “we will equip every southerner who is able carry weapons to protect his land...(against) Iran, Turkey and all” <https://twitter.com/HaniBinbrik/status/1280519479919771650>.

⁷⁰ <https://www.spa.gov.sa/2100861>. See also responses of GoY and STC at <https://www.sabanew.net/viewstory/63531> and <https://stcaden.com/news/12203>.

⁷¹ <https://stcaden.com/news/12196>.

⁷² Local sources.

Annex 7: Ahmed Mohammed Yahyah Hamid (Abu Mahfouz) and SCMCHA

1. Ahmed Mohammed Yahyah Hamid (Abu Mahfouz) is possibly the most powerful Houthi civilian leader not bearing the name al-Houthi. He is currently the director of the office of the president of the supreme political council (SPC). As director of the president's office, he has accumulated significant powers across the civilian sector. One of these positions is as the "head of the SCMCHA and chairman of its board of directors" of the "supreme political council decree on establishing the supreme council for management and coordination of humanitarian affairs and international cooperation" (SCMCHA). Ahmed Hamid founded SCMCHA and remains its most influential member.⁷³ As the Head of SCMCHA, the Panel finds that Ahmed Hamid incurs responsibility for the activities of SCMCHA (then including the activities of the board of directors and the staff of SCMCHA), when it impedes the flow of humanitarian assistance and obstructs humanitarian movements.⁷⁴

Figure 7.1

Ahmed Mohammed Yahyah Hamid



Source: <https://www.alyqyn.com/3917>

I. SCMCHA Overview

2. On 7 November 2019, SCMCHA abolished and replaced both the national authority for the management and coordination of humanitarian affairs and disaster recovery (NAMCHA) and the international cooperation sector at the ministry of planning and international cooperation.⁷⁵ Ahmed Hamid, who was the chairman of the board of directors of NAMCHA, transitioned into the chair of SCMCHA, an entity that he founded using his position as director of the SPC office.⁷⁶
3. With this merger, SCMCHA became one of the most powerful and influential entities in Houthi-controlled areas,

⁷³ See appendix 1.

⁷⁴ As the Chairman of the Board, and the Head of SCMCHA, Ahmed Hamid, a) supervises SCMCHA's management and issue necessary decrees and instructions to achieve the objectives and purposes of SCMCHA, b) holds and chairs ordinary and exceptional meetings of the Board of Directors and c) sign decrees and regulations endorsed by the Board of Directors.

⁷⁵ <https://www.saba.ye/en/news3078116.htm>. It also takes over the functions of the Executive Unit for IDPs that was set up jointly with the UN prior to the conflict to consider IDP-related issues. See Article 2 of "The Decree (86) for the year 2020 of the President of the Supreme Political Council on the addition of a number of ministers to SCMCHA Board of Directors (copy at appendix X). Hereinafter decree 86. See Article 21 and 22 of Supreme Political Council Decree No. (201/2019) on Establishing Supreme Council for Management and Coordination of Humanitarian Affairs and International Cooperation (hereinafter decree 201/2019).

⁷⁶ Confidential sources. See also Yahyah al Houthi's official statement at appendix 1.

due to:

- a) The combination of political and financial powers and the intelligence sector into an entity supposedly created for humanitarian functions. This body is perhaps the only recently-created entity that has such a high concentration of high-ranking and influential personalities on its board. This may demonstrate the importance of SCMCHA for the Houthis (see paragraph 7.1 and table 7.1 for the board).
 - b) Merging NAMCHA, the Executive Unit for IDPs, and the International Cooperation Unit into SCMCHA (paragraph 2) has concentrated wide powers and responsibilities into this one entity and eliminated some checks and balances. SCMCHA operates under the supervision of the president of the SPC, whose office director is the chairman of the board,⁷⁷ thus further reducing independent scrutiny of its operations.
 - c) Because of this merger, and the wide powers provided to SCMCHA,⁷⁸ it has the sole responsibility to supervise one of the largest financial inflows to Yemen,⁷⁹ and its subsequent distribution to the Yemenis.⁸⁰ Its responsibilities include all humanitarian and development assistance coming into Yemen, including from States.⁸¹
 - d) According to the Yemeni Finance Law No 8 Of 1990,⁸² grants and funds that came into the State are to be reflected in the State budget. This includes “all aid, in-kind and cash donations and withdrawals from in-kind and cash loans...”. Yet, the Panel’s investigations into the Houthi budget has found that the Houthis do not include humanitarian assistance (in-kind and cash) in its budget, and a detailed breakdown of aid receipts and expenditures are not readily available. The Panel has concluded that this leaves room for SCMCHA to potentially divert a portion of the assistance that it may receive or manage (see annex 25).⁸³
 - e) In 2020, SCMCHA issued numerous orders, some of which are contradictory and have impeded the work of humanitarian organizations. The stipulation that SCMCHA would be funded by 2% of the budget of each endorsed project was abolished⁸⁴ after donors and the UN called for its removal. However, the Panel is investigating if individuals within SCMCHA continued to receive allowances from some UN agencies in 2020.⁸⁵
4. It is notable that although SCMCHA is meant to be a humanitarian coordination body, it also has powers to “attract investments; soft loans; in-kind, cash”, including to support and enhance the general state budget,⁸⁶ and has, in its board, the head of intelligence, an unlikely candidate for an entity devoted to coordinating humanitarian and development assistance. The Panel continues to investigate if SCMCHA is a front for collecting assistance that may be diverted to

⁷⁷ Article 3(A) of decree 201/2019 states “This Council shall have legal independent personality, have its own financial assets and be under the supervision of the President of the Republic of Yemen.”

⁷⁸ Article 4 of Decree No. 201/2019 and decree 86

⁷⁹ In 2020, this stands at around 3.18 Billion USD. See <https://fts.unocha.org/appeals/925/summary>

⁸⁰ In placed like Saadah, the Panel was informed that there is direct involvement with SCMCHA on distributions, sometimes to the detriment of the humanitarian principles. This includes staff selections for humanitarian organizations and interference in local NGO partners who distribute assistance. Confidential sources. See also appendix 1.

⁸¹ In Sana’a, some States also provide assistance to Houthi controlled areas directly through its State-associated charities.

⁸² Article 6.

⁸³ While generally SCMCHA acts as a coordinating body on UN Projects and does not handle funds directly, the Panel is investigating information it received of an assistance agreement directly signed with SCMCHA. The Panel notes that SCMCHA has a wide ranging fiscal powers including to obtain soft loans and sign agreements related to funding coming from States. See Article 5(3) and (4) of decree 201/2019.

⁸⁴ This was abolished by Article 3 of decree 86.

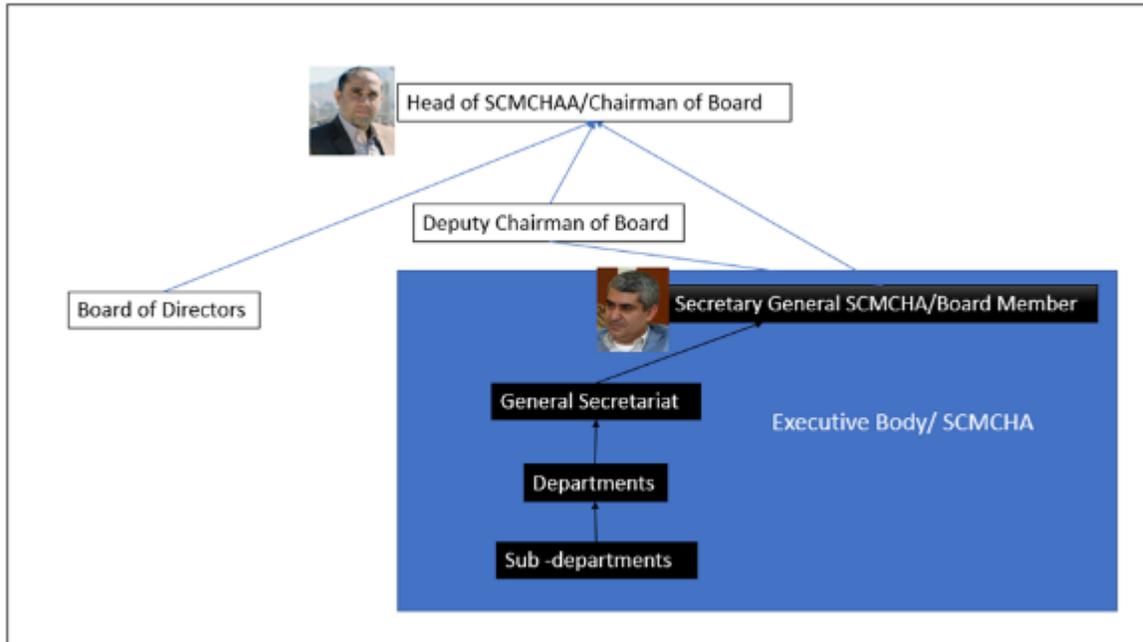
⁸⁵ A list indicating the amounts of payments, and the agency, in 2019, to NAMCHA officials and various ministries is with the Panel.

⁸⁶ Article 5 (4) of decree 201/2019.

the Houthi war effort.

II. SCAMCHA Organizational Structure

Figure 7.1
SCMCHA Organizational Structure under Ahmed Hamid based on Decree 201/2019



Source: Panel

III. SCMCHA Board Members

- The initial board had 11 members. This was increased to a total of 17 members in 2020. The Panel has documented acts of intimidation and direct threats issued against humanitarians, and obstructions of humanitarian work by five SCMCHA board members.⁸⁷

⁸⁷ <https://www.scmcha.org/en/scmcha919.html>.

Table 7.1

SCMCHA board members and individual members of interest to the Panel in respect of obstructions to humanitarian assistance and other violations

<i>Member</i>	<i>Position on Board</i>	<i>Relevant Decree⁸⁸</i>	<i>Individual members of interest to the Panel</i>
director of the president's office	Chairman/Head (SCMCHA)	201/2019	Ahmed Mohammed Yahyah Hamid 
vice prime minister of service and development affairs	Deputy Chairman	201/2019	
supreme council secretary general	Member/Secretary General/Head of the Executive Body (SCMCHA)	201/2019	Abdul Mohsen Taowus 
minister of finance	Member	201/2019	
minister of foreign affairs	Member	201/2019	
minister of planning	Member	201/2019	
minister of public health and population	Member	201/2019	Dr. Taha al Mutawakil 
minister of social and labor affairs	Member	201/2019	
minister of water and environment	Member	201/2019	Engineer Nabil Al-Wazir. The Panel notes a media report on 15 November 2020 of a Houthi investigation committee (the Council of Supreme

⁸⁸ Decree of appointment.

National Authority for Combatting Corruption) that investigated incidents of corruption of international assistance. It stated that the Minister the authority had obstructed their investigation and had issued a travel ban against the Minister and several officials (see appendix 3).



minister of agriculture and irrigation	Member	201/2019	-
head of intelligence and security bureau	Member	201/2019	Abdul Hakim al Khiyawani



minister of interior	Member	86/2020	Abdul Karim al Houthi
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minister of education	Member	86/2020
minister of technical education and vocational training	Member	86/2020
minister of public works and roads	Member	86/2020
minister of human rights	Member	86/2020
minister of local administration	Member	86/2020

6. The issuance of decree 86/2020 issued in September, was possibly also an attempt to quell a high-profile disagreement between Ahmed Hamid and Yahyah al Houthi, by including the latter on the board,⁸⁹ and to address Al Houthi's concerns that SCMCHA was not established in accordance with the law.⁹⁰
7. In January 2020, Yahyah al Houthi, education minister and brother of Abdulmalik al Houthi (YEi.004), accused SCMCHA of operating outside Yemeni legal structures. He accused Hamid of taking reckless decisions that created tensions with humanitarian actors and by carrying out media campaigns critical of the WFP.⁹¹
8. According to al Houthi, under Hamid, SCMCHA had also sought to politicize the work of aid agencies by linking a WFP announcement concerning the suspension of food aid to victories gained by the Houthis.⁹² In early 2020, SCMCHA alleged on Al-Masirah TV channel that a WFP's announcement to suspend its work came as a result of Houthi victories of in Nihm district, Sana'a. The WFP announcement to suspend was possibly linked to the 26 January 2020 theft of 127.5 tonnes of food from a WFP warehouse by "militias" (see confidential annex 8).⁹³
9. This has not been the only documented incident where SCMCHA attempted to demonstrate that UN aid has been withheld because of Houthi battlefield gains. On 12 July 2020, secretary general of SCMCHA once again alleged that there was a link between a UN decision to reduce food and Houthi victories in Al Jawf and Marib. In reality, on 25 June 2020 the UN reported possible aid shortages if more donor financial support was not forthcoming.⁹⁴
10. Several members of SCMCHA have also accused the UN of siding with the "Saudi aggression". This is counterproductive as the UN humanitarian actors are neither parties to the conflict, nor engaged in political negotiations between the parties. At the forefront of these allegations is the minister of health, a founding member of SCMCHA (see table 7.2).
11. SCMCHA also accused USAID of the provision of weapons. To date the Panel has not found any evidence to substantiate this claim.⁹⁵ SCMCHA has also condemned the UN response to COVID-19. The Panel finds that the threats documented below, a majority of which were issued by SCMCHA founding members are an obstruction to humanitarian assistance and fails to respect the independence, neutrality and impartiality of humanitarian actors. The Panel also notes that the secretary general of SCMCHA has alleged that the UN had paid bribes in order to obtain access and remains ready to review such information, in so far as those alleged bribes fall within its mandate.

IV. Ahmed Hamid's involvement in Corruption Investigations and Investigation against SCMCHA Board Member

12. On 14 November 2020, Ahmed Hamid announced that he was taking steps to combat corruption and, according to media, "vowed that the coming days will be crucial in the fight against corruption..."⁹⁶ On 15 November, an announcement was made against al Wazir, also a board member of SCMCHA. Media reports stated that al

⁸⁹ It is unclear if Yahyah al Houthi accepted this appointment.

⁹⁰ It also allowed SPC to abolish the 2% levy (paragraph 3 (e) above).

⁹¹ <https://www.facebook.com/YemenEducationMinistry/posts/2719342008151561>.

⁹² <https://www.facebook.com/YemenEducationMinistry/posts/2719342008151561>.

⁹³ [https://www.facebook.com/WFPinYemen/posts/157314062367116?__xts__\[0\]=68.ARC7ywkMeJI1eqq4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcI_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WyoFluzG2_VijA6LcbKybdnudwpKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTkuL7eS6sEazWqImJsXAg4_FT2w1Rubv6EWKZZLE6SmvejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlEcVZY3CrBnkXnEmazQOlqQvVGzslwbu1iDXD8kHVwF-g1b4H7_bMJZszLYMfhktmUBPVQq2cq73Z0iJQokLg_ab_hK8-4X5mHya4](https://www.facebook.com/WFPinYemen/posts/157314062367116?__xts__[0]=68.ARC7ywkMeJI1eqq4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcI_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WyoFluzG2_VijA6LcbKybdnudwpKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTkuL7eS6sEazWqImJsXAg4_FT2w1Rubv6EWKZZLE6SmvejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlEcVZY3CrBnkXnEmazQOlqQvVGzslwbu1iDXD8kHVwF-g1b4H7_bMJZszLYMfhktmUBPVQq2cq73Z0iJQokLg_ab_hK8-4X5mHya4).

⁹⁴ <https://abcnews.go.com/US/wireStory/aid-chief-yemen-fall-off-cliff-funds-71441873>

⁹⁵ <https://www.ansarollah.com/archives/354551>

⁹⁶ https://arabic.rt.com/middle_east/1173911-الحوثيون-يوقفون-وزير-المياه-بتهم-فساد- See also interview by Ahmed Hamid in <http://26sep.net/index.php/local/4108-2020-12-14-06-01-17>.

Wazir has been the subject of an internal Houthi investigation by "The Supreme National Authority for Combating Corruption" (SNACC), and that a travel ban has been issued against him for blocking investigations into corruptions associated with international aid. Two individuals from his ministry has also been issued arrest warrants and some others also were issued travel bans.⁹⁷ This was based on the allegations of "the waste and spending of the Ministry of Water in the amount of 1.25 billion dollars ", most of which, according to the media report was provided by the UN.

13. The Panel was informed by sources in Sana'a that these actions were taken to demonstrate that Houthis are serious about tackling corruption, but in fact, demonstrates an internal power struggle. They state that this is an attempt to cover other, and perhaps more serious, incidents of corruption with international aid. The Panel continues to investigate.

14. The Panel also notes that in December, Hamid stated in an interview his resolve in combatting corruption and appeared to indicate that this involves corruption within the UN and other organizations. The Panel continues to monitor developments, including Ahmed Hamid's role in the SNACC.⁹⁸ Hamid stated the following.

"...many UN organizations avoid coordination with the Supreme Council for the Management and Coordination of Humanitarian Affairs and International Cooperation, and instead direct coordination with some government agencies (unfortunately) without signing even agreements that can be reviewed later or relied upon to determine a number. The support provided to Yemen, and thus these organizations not only refused to coordinate with the Supreme Council, but also attempted to create differences between the various state agencies...."

He added, "Everyone has seen through the media in countless reports the spoiled food and medicine that the organizations enter and all this corruption away from the intelligence role that many organizations are practicing and that we as state institutions seek to confront and mitigate it while taking into account the difficult humanitarian situation."

He stressed, "Our battle with the corruption of organizations is one of the biggest battles in the face of corruption, and we pay a heavy price in it. Some organizations pay money to buy some pens and trumpets to target and distort us in response to confronting their corruption."⁹⁹ (unofficial translation).¹⁰⁰

V. Threats and Intimidation against the UN and other agencies

15. In early 2020, the Panel observed a trend among the Houthis in targeting senior officials, including the heads of agencies, using threats and intimidation to influence humanitarian programming. The Panel has documented three incidents where senior humanitarian officials ended their missions earlier than planned due of Houthi actions against them. The Panel stands ready to provide more information to the Committee.

Table 7.2

Intimidations of the UN including by SCMCHA members, including those related to COVID-19

<i>Date</i> ¹⁰¹	<i>Responsible</i>	<i>Threats and Intimidation against UN</i>	<i>Comments</i>
Mid 2019	Houthi senior minister	Threatens the safety of senior UN official (see annex 8).	Member of SCMCHA

⁹⁷ <https://www.saba.ye/ar/news3116185.htm>.

⁹⁸ <http://www.yagency.net/321597>

⁹⁹ <http://26sep.net/index.php/local/4108-2020-12-14-06-01-17>.

¹⁰⁰ <http://26sep.net/index.php/local/4108-2020-12-14-06-01-17>.

¹⁰¹ Dates are intentionally withheld to protect confidentiality of sources.

Late 2019 - present	Houthi senior minister	UN agency stopped paying incentives to a particular sector in Houthi controlled areas and refused to operate in a manner specified by a ministry. Following this, UN agency states around 90% of its movements were denied through 2020. ¹⁰²	Member of SCMCHA.
2019 - 2020	Houthi Senior Minister	Requested to remove senior UN official (see annex 8)	Member of SCMCHA
2020	Ahmed Hamid	SCMCHA threatens to stop all WFP movement in Yemen if it suspends its distributions to Hajjah. The decision to suspend came after the lack of response of authorities to a major looting incident in Hajjah.	Head of SCMCHA.
2020	Houthi Senior Minister	Threatened to expel a senior UN official (annex 8).	Member of SCMCHA
2020	Houthi Senior Minister	Threatened to expel another senior UN staff member (annex 8).	Member of SCMCHA
April 2020	SCMCHA	IOM reported that 45 per cent of IOM permits to implement activities in northern governorates were not approved; this was much higher (75 per cent higher) for requests for IOM staff to travel between governorates. ¹⁰³	
September 2019 to June 2020	Houthis	The Houthis refused entry to a senior UN official to Sana'a, following the publication of the report of the Group of Eminent Experts, and its findings related to sexual violence. ¹⁰⁴ The Panel was informed that following this publication, and the publication of another report alleging Houthi involvement in the incident on Ta'izz Women's Prison in April 2020, the Houthis threatened to expose 'scandalous' videos of the said individual unless he was dismissed. ¹⁰⁵ In June 2020, the UN terminated the services of this individual in Yemen. ¹⁰⁶	
11 June 2020	Supreme Political Council	The Supreme Political Council held the United Nations complicit in its for silence toward the Coalition's prevention of oil tankers entering Hudaydah. Regarding the FSO Safer, SPC "accused the UN of serving the agenda of the aggression, ignoring that the US-Saudi aggression has not allowed the maintenance of the tanker nor selling its loads for the benefit of all the Yemeni people." The Council said that the United Nations should "push for peace and political solution and stop the aggression against Yemen, especially in light of the Corona pandemic, which is accompanied by an unjust siege imposed on the Yemeni people." ¹⁰⁷	Ahmed Hamid is the director of the office of the SPC.

¹⁰² UN confidential sources.

¹⁰³ https://reliefweb.int/sites/reliefweb.int/files/resources/en_iom_yemen_situation_report_april_2020.pdf

¹⁰⁴ UN and other confidential sources.

¹⁰⁵ UN and other confidential sources.

¹⁰⁶ <https://al-masdaronline.net/national/901>.

¹⁰⁷ <https://www.ansarollah.com/archives/347772>.

13 June 2020	Minister of health, Taha al Mutawakil	“The United Nations has not stopped intimidating Yemenis under the pretext of Corona, but it remains silent on the crime of cutting oil derivatives.” ¹⁰⁸	There were other similar statements made by the health minister. ¹⁰⁹
14 June 2020	Minister of health, Taha al Mutawakil	The Minister stated “If we assume as you allege that Yemen has the highest mortality rate of Coronavirus cases, then why are you silent on the crime of detaining oil tankers by the aggressive forces. He made clear that the international organizations, including the UN, did nothing in helping Yemen to confront Coronavirus, noting that it provided limited respirators that were requested two years ago. The Minister of Health called on the official of the World Health Organization for the Middle East to investigate the disappearance of 32 respirators from the WHO warehouses in Sana’a.” ¹¹⁰	The Panel was informed that there is no evidence of 32 respirators being taken from the WHO warehouse. The WHO warehouse continues having safe and monitored access; no supplies were subject to aid diversion and/or loss. Respirators and other medical equipment have been provided to both health authorities since 2017. ¹¹¹
20 June 2020	Minister of health, Taha al Mutawakil	“Ambulance operations and intensive care may stop as a result of the oil derivative crisis, and the United Nations is silently observing, despite its knowledge of the crisis.” ¹¹²	
23 June 2020	Minister of Health, Taha al Mutawakil	Al-Mutawakil held the United Nations fully responsible for the catastrophic health situation in hospitals’ operating rooms as a result of the ongoing aggression and the siege imposed by the Saudi-led aggression coalition on the Yemeni people and preventing oil tankers to enter to Hudaydah port. ¹¹³ He further stated, concerning international organizations, “If you want the numbers and statistics of Covid-19 deaths and infections, we have one million cases of malaria, celery [sic] and dengue in Hudaydah and other governorates, so what have you presented to confront these diseases?” ¹¹⁴	On the reporting of numbers of COVID-19 cases, the UN informed the Panel that based on the International Health Regulations, the UN depends on Member States to uphold its obligations. In Yemen, the Houthis as de facto authorities are also expected to respect the same regulations. The UN informed the Panel that “When it comes to testing, the ministry of health is responsible for it. UN can perform an oversight function on the tests, the UN may have information about the status of the tests, but the UN does not own the test and have oversight function.”
June 2020	Health ministry’s	Negligence by the UN had been one of the major difficulties facing the Houthi’s efforts to fight COVID-19,	

¹⁰⁸ <http://en.yagency.net/174450/>.

¹⁰⁹ <https://www.saba.ye/ar/news3101016.htm>, <https://www.saba.ye/en/news3098190.htm> (criticizing the WHO for providing inaccurate tests), see also <http://en.yagency.net/171517/>, https://english.almasirah.net/details.php?es_id=12623&cat_id=1 (refuting UN numbers relating to COVID-19 assistance).

¹¹⁰ <https://www.ansarollah.com/archives/348425>

¹¹¹ https://yemen.immap-mena.info/WHO/covid19_yemen/.

¹¹² <https://www.ansarollah.com/archives/350084>

¹¹³ <https://www.ansarollah.com/archives/350710>.

¹¹⁴ <https://www.ansarollah.com/archives/350710>.

		spokesperson	accusing it of " <i>begging in the name of the Yemeni tragedy</i> ." ¹¹⁵	
25 June 2020	Abdul Mohsen Taowus		Accused WHO of purposefully delaying the delivery of medical supplies, and only sends those supplies after they have expired. ¹¹⁶	Secretary general of SCMCHA
6 July 2020	Ahmed Hamid		Aid programs are closing under the pretext of lack of funding, when COVID-19 was spreading. ¹¹⁷	Head of SCMCHA
12 July 2020	Abdul Mohsen Taowus		He stated that: <ul style="list-style-type: none"> • There is a link between UN aid reduction decisions with the Houthi's victories in Al Jawf and Marib. • Accused eight UN employees of intelligence work. WHO was providing false solutions to COVID-19. • the UN Resident Coordinator was working to create disagreements. • UN used bribes to reach some areas. • Yemen has become a commodity to be exploited by UN organizations.¹¹⁸ 	Secretary General of SCMCHA

Sources: Various

¹¹⁵ UN document.

¹¹⁶ <https://www.scmcha.org/ar/scmcha2770.html>.

¹¹⁷ <https://www.saba.ye/ar/news3101922.html>.

¹¹⁸ <https://www.scmcha.org/ar/scmcha2865.html>.

Appendix 1: Full Statement of Yahyah al Houthi on SCMCHA

Note: Unofficial translation.

“A state of tension is taking place between the so-called Assistance Coordination Council (SCMCHA) and the humanitarian organizations. The two sides need to reach an understanding and rapprochement. SCMCHA has not completed its legal structure as of yet, nor has it received endorsement from the Revolution Leader, Mr. Abdul Malik (May God keep him safe). The insistence on [the establishment of] SCMCHA came from Mr. Ahmad Hamed, Head of Presidency Office, and its decisions are not approved by its appointed members – and some of its decisions are reckless. The media campaign led by the alleged Council (SCMCHA) against the organizations did not stop and was not fact-based in most cases. SCMCHA alleges that the organizations, mainly WFP and UNICEF, distribute spoiled commodities. It continues to repeat this allegation despite our call to both sides to stop media confrontations. WFP shows commitment from its side to our advice in this regard whereas SCMCHA continues its allegations through Al-Masirah TV channel, some leaders of which do not validate the statements or seek evidence-based facts supported by documents. We have reviewed and looked at WFP’s explanations with regard to the spoiled commodities. I am convinced that most of the spoilage (of commodities) resulted from delaying or preventing the distribution (of food) by some Yemeni officials. The brothers in NAMCHA (previously) or SCMCHA (now) did not prove to me their assertions that food commodities were already spoiled when they came from WFP – before the distribution delays – with the exception of one case where a small part of a shipment onboard a vessel was spoiled. That shipment was returned to Oman where it was treated and purified. The spoiled food – a very small quantity compared to the size of the shipment – was removed, and the good-quality part of the shipment was imported [into Yemen]. Now, a new problem has emerged as WFP informed us through a letter that 2550 bags of lentils were looted from its warehouses in Abbs district (Hajja Governorate) and demanded that these commodities be returned to its warehouse. I contacted some (local authority) officials there (in Hajja) who showed attention to the issue but we didn’t see any tangible results. I proposed to form a committee to conduct investigation into the issue and in the event that the alleged theft is proved, the concerned authorities shall punish the thieves and indemnify WFP or refer their claim to the Court. However, I didn’t receive any response from the concerned authorities to our efforts in this regard. WFP explained that its position (following the incident) was to suspend the distribution of assistance in Hajjah unless this issue is addressed by authorities within one week. From my side, I asked WFP not to suspend distributions until I play my role to resolve this issue. Nonetheless, my efforts went in vain due to the intransigence of the so-called SCMCHA which threatened in a letter addressed to WFP that if WFP suspends distributions, they (SCMCHA) will stop all WFP movements across Yemen, although this procedure is illegal and does not fall within SCMCHA mandates. Our position is to call on the so-called SCMCHA to stop creating tensions with organizations completely, deal with them legally and responsibly, and put an end to the media campaign directed, especially through Al – Masirah TV channel, against humanitarian organizations, including mainly WFP.

We also called SCMCHA and the concerned authorities to abide by the agreements signed between both sides. SCMCHA allegations aired on Al-Masirah channel that WFP’s threat to suspend its work comes as a result of the victories of the blessed Mujahideen in Nihm district (Sanaa governorate) are incorrect. The tension between the two sides (WFP and SCMCHA) was there before [the recent developments in Nihm] and exploiting this issue [the situation in Nihm] and utilizing it by SCMCHA within its intrigues is inappropriate. Given the current situation that Yemen is undergoing and the need for humanitarian assistance, we are against this tension between the two sides and against SCMCHA media campaign which is unfair and biased in most of its content. Some requests made by SCMCHA to WFP, including moving fully to the cash assistance modality instead of in-kind food provision, and that WFP should purchase food from local traders, are unconvincing, uninformed and non-binding for WFP. Some objectives that SCMCHA is attempting to achieve are irresponsible, reckless and fraught with danger. This position from our side concerning this issue stems from my responsibility and vision towards the interest of the Yemeni people and the current situation. Seeking justice for all people in our country is a sacred act that brings us closer to Allah. May Allah guide us all to his will.

Yahya Badraddin Al-Houthi, Minister of Education”

Appendix 2: Decree 86 of 2020 issued in September 2020

Note: Unofficial translation.

The Decree (86) for the year 2020 of the President of the Supreme Political Council on the addition of a number of ministers to SCMCHA Board of Directors. President of the Supreme Political Council:

After perusal of the Republic of Yemen Constitution and the political agreement signed on 28 July 2016 between Ansar Allah and their allies, the General People's Congress(GPC) and their allies.

And the decree promulgated on 6 August 2016 on establishing the Supreme Political Council and its decree No.1 in 2016 on the identification of the Council's terms of reference. And the decree No.19 in 1991 regarding the civil services and its implementing regulations and the decree of the Supreme Political Council No. 201 in 2019 on establishing the Supreme Council for Management and Coordination of Humanitarian Affairs and International Cooperation.

It is hereby decreed: Article (1): Addition of a number of ministers to SCMCHA Board of Directors including:

- Minister of Interior
- Minister of Education
- Minister of Technical Education and Vocational Training
- Minister of Public Works and Roads
- Minister of Human Rights
- Minister of Local Administration.

Article (2) What is meant by the management and coordination entrusted to SCMCHA and mentioned in the following decisions:

- a- Manages the affairs of the Executive Unit for IDPs that whose jurisdiction has been transferred to the Council.
- b- Manages and coordinates the international cooperation relations in the developmental side according to the legal procedures and mechanism which were followed by the International Cooperation Sector during its affiliation to Ministry of Planning, taking into account all legal and constitutional procedures.
- c- Coordinate the relations between the organizations and the beneficiaries of the assistance they provide in response to disasters and humanitarian relief. Organizing the organizations affairs that are operating in the Republic of Yemen in accordance with the laws in force and the principle of national sovereignty.

Article (3) The decree also included abolishing point (3) of the Article (13) from the Decree of the President of the Supreme Political Council No. (201) for 2019 on SCMCHA establishment.

Article (4) This decree should be implemented from the date of its issuance and published in the Official Gazette.

Issued at the presidency Office in Sana'a

Date: 27 September 2020 , Mahdi Mohamed Al-Mashat, President of the Supreme Political Council

Appendix 3: News report of a document indicating that a travel ban has been issued against the Minister of Water and Sanitation, including for obstructing an investigation into corruption within the Ministry of international aid. The same report identifies two individuals within the Ministry, against whom arrest warrants were issued in relation to the investigations into corruption.

Tel: (01 490400) Fax: (01299433)
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هاتف: (٠١-٤٩٠٤٠٠) - تليفاكس: (٠١-٢٩٩٤٣٣)
 هاتف البلاغات والشكاوى (٠١-٤٩٥٠٤٩) ص.ب: (٣٤٥٤)
 الموقع الإلكتروني: www.snacc.gov.ye

Republic of Yemen
 Supreme National Authority
 For Combating Corruption

الهيئة الوطنية العليا لمكافحة الفساد
 إدارة المكافحة
 الصناديق

الترقيم: _____
 التاريخ: _____

No.: ٤٤٤٤
 Date: ٢٠٢١/١١/١١
 المحترم

الأخ القاضي / نبيل ناصر الغزالي - النائب العام

السلام عليكم ورحمة الله وبركاته وبعد:

الموضوع: قرار منع عدد من مسؤولي وزارة المياه والبيئة من السفر

بالإشارة إلى الموضوع أعلاه نود إحيائكم علماً بأن مجلس الهيئة في اجتماعه المنعقد يوم الأربعاء الموافق ٢٠٢٠/١١/١١م استعرض التقرير المرفوع من دائرة التحري والتحقيق واسترداد الأموال بشأن معوقات أعمال التحري في البلاغ المقدم أمام الهيئة بشأن حصول وقائع فساد أثناء تنفيذ المشاريع العمولة من المنظمات الدولية بوزارة المياه والبيئة، وإزاء ذلك واستناداً إلى نصوص المواد (٣٥،٣٤،٣٣) من قانون مكافحة الفساد رقم (٣٩) لسنة ٢٠٠٦م والمادة (١٣٦) من اللائحة التنفيذية لقانون مكافحة الفساد فقد قرر مجلس الهيئة منع عدد من مسؤولي وزارة المياه والبيئة من السفر على النحو التالي:

١. نبيل عبدالله الوزير	وزير المياه والبيئة
٢. شهاب ناصر الحيدري	رئيس هيئة مياه الريف
٣. عبدالملك حسن الغزالي	رئيس الهيئة العامة لحماية البيئة
٤. هادي علي قريعة	رئيس الهيئة العامة للموارد المائية
٥. مروان عبده علي الحرازي	مدير وحدة طوارئ المياه والإصحاح البيئي
٦. عبدالرقيب عبدالرحمن الشرماني	مدير وحدة مشاريع المياه والصرف الصحي بالمعدن الحضريّة
٧. إسحاق حسين الأشول	مدير وحدة التنسيق والتعمية
٨. طلال سيف القنسي	المنسق الوطني

وعليه:
 نأمل منكم الإطلاع والتوجيه باستكمال الإجراءات القانونية اللازمة
 وتقبلوا تحياتنا ...

حتم / د/ محمد محمد الغشم
 رئيس الهيئة

مراجعة لتتبع
 - رئاسة الجمهورية
 - رئاسة الوزراء
 - لواء وزير المياه والبيئة
 - مستوفى من السفر

التصوير
 التصوير
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 هاتف: (٠١-٤٩٠٤٠٠) - تليفاكس: (٠١-٢٩٩٤٣٣)
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Source: <https://www.saba.ye/ar/news3116185.htm>

Annex 8: Individuals Associated with SCMCHA Involved in Obstructions to Assistance

The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.

Annex 9: Recruitment of troops by Hamoud Saeed Qasim Hammoud Al-Mikhlafl in Ta'izz¹¹⁹

I Overview

1. Hamoud Saeed Qasim Al-Mikhlafl, also known as the “Head of the Higher Coordination Council for Resistance”, was a military leader in Ta'izz who led the battle against the Houthis in September 2014.¹²⁰ In 2017, Al-Mikhlafl's resistance fighters were integrated into the Government of Yemen military in Ta'izz as a part of campaign to regularize and incorporate NSAGs into the armed forces.¹²¹ He currently lives outside Yemen.¹²²

II Recruitment Campaign

2. On 8 December 2019, Al-Mikhlafl published a video which, according to him, demonstrates “massive crowds of recruits returning from the (KSA-Yemeni) southern border to Ta'izz city in response to (his) call” and that “recruits appear in a camp established by Sheikh Al-Makhlafl... in the process of collecting, preparing and receiving salaries.”¹²³ (figure 9.1 and 9.2). Since at least around mid-2019, he has been calling on individuals fighting in the KSA-Yemen border to return to fight in Ta'izz (figure 9.3). The Panel documented the possible use of schools by these fighters (annex 10). The Panel finds it unlikely that Mikhlafl receives funding for recruitment through the Yemeni Government (see below response of the Ta'izz military), or KSA or UAE (see below response of al Mikhlafl).

Figure 9.1

Extracts from the video of the recruitment



Source: <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>

¹¹⁹ Information in this section is based on interviews with former and current Yemeni military and political authorities, activists, educators, and civil society.

¹²⁰ Full name: Sheikh Hamoud Saeed Qasim Hammoud Al-Mikhlafl, Year of birth: 1964. He also engaged in activities conducted through the Sheikh Hammoud Said Al-Makhlafl Foundation. This has included the opening of a quarantine center for COVID-19 in Ta'izz in April 2020, support for medical examinations for COVID-19 in March 2020, and a Center for Prosthetics for Wounded Yemenis in Salalah, Oman, launched in March 2020.

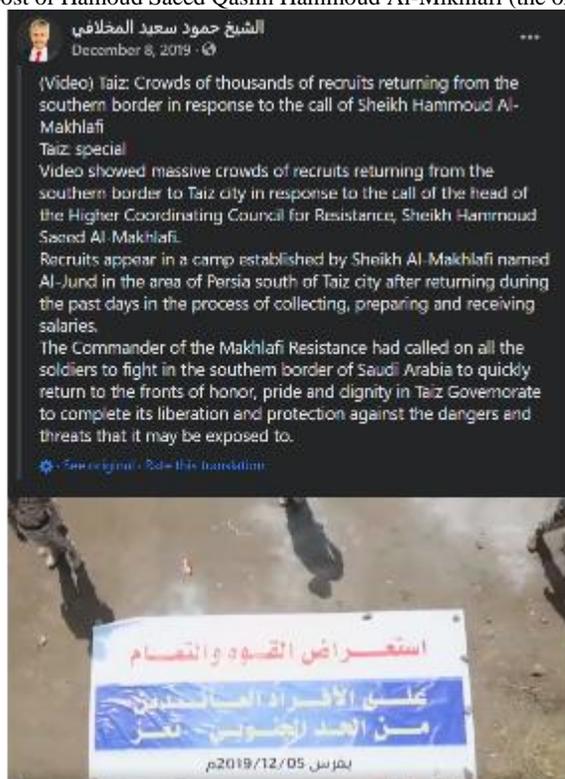
¹²¹ Information provided by the Military Axis of Ta'izz to the Panel.

¹²² He left Yemen in 2017 according to the Military Axis in Ta'izz.

¹²³ <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>.

Figure 9.2

Facebook post of Hamoud Saeed Qasim Hammoud Al-Mikhlafl (the original text is in Arabic)



Source: <https://www.facebook.com/hamoodsaeed20/videos/3221472207893885/>.

Figure 9.3

Facebook post of Hamoud Saeed Qasim Hammoud Al-Mikhlafl (the original text is in Arabic)



Source: [الشخ حمو سعء المخلافى \(10\) | Facebook](#)

3. The Panel finds that a gathering took place at Yafrouz Camp on 8 December 2020.¹²⁴ Yafrouz camp belongs to the 17th Brigade of the Government of Yemen and contains a training camp.¹²⁵ Satellite imagery further demonstrates that the camp may have been active in early 2020 but reduced its activities by September 2020.

Figure 9.3

Satellite Imagery of the camp on February 2020 (top image) and September 2020 (bottom image)



The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations.

UNITED NATIONS
Map No. 4619.3 (Dec 2020)

Office of Information and Communications Technology
Geospatial Information Section

¹²⁴ 13.442712°N, 43.955177° E.

¹²⁵ Information provided by Ta'izz military.

III. Houthi attack on Yafrous Camp

Source: Panel

4. On 5 November 2020, this camp was hit by a Houthi UAV, resulting in a few injuries.¹²⁶ According to the information provided by the Ta'izz Military Axis to the Panel, the injured were those belonging to the 17th Brigade and not the al-Mikhlafi fighters.

Figure 9. 4
Remnants of the UAV



Source: Tai'zz Military Axis Command

5. The Panel received information that these al Mikhlafi fighters may have engaged in clashes alongside the 17th Brigade, against elements of the 35th Brigade in Turbah in mid-2020.
6. The Panel received information on the use of school facilities by Miklafi fighters (see annex 10). At at least one school, these fighters remain in occupation of part of the building while school children are conducting their studies in another part. IHL requires that “each party to the conflict must, to the extent feasible, avoid locating military objectives near densely populated areas.”¹²⁷

IV. Response of the Ta'izz Yemeni military and civilian officials to the recruitment

7. The Panel was informed by civilian and military officials that Al-Mikhlafi gathered individuals in that camp on that day for a “video opportunity”, but that in reality he does not have the numbers of fighters that he claims to have. Government of Yemen officials claimed that Al-Mikhlafi gathered those large numbers to justify obtaining external funds to pay salaries for these large numbers of recruits. A Yemeni military source informed the Panel that about 60% of the individuals depicted in the “recruitment video” of al Mikhlafi actually belonged to the National Army, who went there to register as recruits in order to collect the payments that were being dispersed by Al-Mikhlafi’s representatives, and after collecting the payments, they returned to their duties within the National Army.
8. The Military Axis in Ta'izz was provided an opportunity to respond to the Panel’s findings. In its correspondence with the Panel, the Axis stated that that

“There is no truth to what was stated about Hammoud Al-Mikhlafi’s recruitment of fighters in Yafras area, west of Taiz, and there are official notes and correspondence to refute these allegations and explain them as follows: In 2019, the leadership of the 17th Infantry Brigade took a training center for its members in an area in Yafras that is empty of residents and far from the areas of armed clashes for the purpose of protection of individuals trained and local residents. After hearing news in the media about the

¹²⁶ Tai'zz military.

¹²⁷ Customary IHL Rule 23.

recruitment of civilians in the Yafras area on 8/12/2019, a note was addressed on the same day (by the Ta'izz military axis leadership) to a commander of the 17th Infantry Brigade to prevent any groups that might reach the center training. On the next day 9/12/2019, our note was answered by the commander of the Axis about the gathering that took place in front of the headquarters of the training center. The training course was for soldiers who joined the National Army in Ta'izz, and their salaries have not yet been approved due to the lack of accreditation. A committee was formed to review the status of those who joined, with directives issued by the Prime Minister, Dr. Maeen Abdel-Malik. The gathering was during the training course for two hundred and fifty individuals, and to prevent confrontation, the crowd were allowed into the training center, noting that a director has been appointed for the training center in the Yafras area." (unofficial translation)..¹²⁸

V. Response of Hamood Saeed al Mikhlafi

9. The Panel provided al Mikhlafi an opportunity to respond to Panel's findings. He was provided with information on the Panel's findings both in relation to the recruitments in December 2019 and the use of schools by his fighters. He informed the Panel that his invitation was to the Youth who were fighting in the Southern Border of KSA. His full response is reproduced below (original response was in Arabic).

"My invitation to the youth who have been fighting at the southern border of Saudi Arabia for approximately four years. It also came after the tragic incident, which claimed the lives of three thousand young men from Ta'izz, in a losing battle under the leadership of Raddad Al-Hashimi, where he sold and bought some soldiers with the Houthis, some were killed, some were wounded, and others were captured, and this is the first reason.

Second: the holocaust that the Yemeni army was subjected to at the Al-Alam near the entrances to Aden by the Saudi and UAE air forces claimed the lives of nearly 300 officers and soldiers. Likewise, children gathered to the southern border, and lack of attention and care for those who are killed or injured in the southern border, and the deviation of the coalition from what was entrusted to it from the Yemeni legitimacy....

Important point: Most of those who were mobilized to the southern border are mainly a national army, and the reason for leaving their camps in Ta'izz is that the salaries at the border are higher, and the people are poor because of the unjust blockade by the Houthi militia since the beginning of 2015 and also the non-payment of salaries by the coalition to the army and security of Ta'izz.

Also, my call was because the Saudi leaders have recently been delaying the delivery of salaries at the southern border, and they may have begun to rely on the Sudanese army more than the Yemenis.

Also, our call to return to Ta'izz is that the Houthi forces are still creating new sites around Ta'izz and are still besieging Taiz from every side except for a simple port towards the south, even though the UAE and Saudi Arabia control the passage of people from the only outlet, and insults, arrests, expulsions and denial of passage occur.

As for the issue of schools and the stay of some of the returnees, especially those whose residence is under the control of the Houthi militia, it was under the directives of the Taiz axis so that they are rehabilitated and work to recruit soldiers who were not yet been recruited, and the axis exploited the vacancy of schools as a result of the Corona epidemic. (unofficial translation)".

10. The "recruitment" of fighters by Hamoud Saeed Qasim al Mikhlafi is likely contrary to Yemeni law.¹²⁹ The Panel continues to investigate.

¹²⁸ Letter dated 30 November 2020

¹²⁹ Article 36 of the Yemeni Constitution states "No organization, individual, group, political party or organization may establish forces or paramilitary groups for whatever purpose or under any name."

Annex 10: Use of Schools for Conflict-Related Purposes

1. In Government-controlled Ta'izz, the Panel has received information on the conflict-related use of 15 educational institutes and has identified the use of 10 schools for military purposes in 2020.

I Response of the Ta'izz military axis on Panel findings

2. The Panel shared details of the 15 schools with the Ta'izz military leadership. The Panel was informed that “at the beginning of the conflict, these schools were being used by the resistance. After the integration of the resistance into the national army in 2017, the schools were given back to the Ministry of Education. There were still some school buildings containing armed elements in breach of the law. Consequently, there was a security campaign to evict these armed elements from the school buildings.”
3. The military leadership stated “the schools with continuing military presence are those located close to the conflict and it is difficult for normal education to take place in those locations. In other schools, soldiers, if present, only use the buildings at night and do not really affect the school’s core function. The Ta'izz leadership is searching for military centers, as most buildings were damaged by Houthis and were also subjected to air strikes when the Houthis were in occupation. Until now the army does not own any urban centers for billeting, training and recruitment.” For information provided by the Ministry of Education on individual schools see table 10.1, 10.2 and figure 10.8.

II Schools used by al Mikhlaifi forces

4. The Panel received a document where the Ministry of Education appeared to have authorized the use of some schools for military purposes during the school vacation in early 2020. This document states that military forces occupying four of the above schools had not evacuated as requested, and there was a two-week delay in opening these schools. While the letter identifies these fighters as belonging to the National Army, the Panel was informed that the occupants were al Mikhlaifi fighters.¹³⁰ The Panel reached out to Hamood al Mikhlaifi who stated that:

“As for the issue of schools and the stay of some of the returnees (from the KSA- Yemen border), especially those whose residence is under the control of the Houthi militia, it was under the directives of the Taiz axis so that they are rehabilitated and (they) work(ed) to recruit soldiers who were not yet been recruited, and the axis exploited the vacancy of schools as a result of the Corona epidemic.”(for information on the returnees see annex 9).

¹³⁰ Confidential military source. In addition to the above four, the Panel was informed of another girl’s school where the parents successful protested against its use for training for al Miklaifi fighters (name of school withheld by Panel). Source: A parent of a child in the school.

Figure 10.1

Letter from Ministry of Education to Defense and Security Office Requesting the National Army to Leave the School



Source: https://m.facebook.com/story.php?story_fbid=3287609337974725&id=207955315940158 (confirmed as authentic)

Figure 10.2

The orders from the Military Axis to evacuate the schools



Source: Confidential

Table 10.1Current status of the schools¹³¹

<i>Name of School</i>	<i>Status as at November 2020</i>	<i>Comments by Ta'izz military axis to the Panel</i>	<i>Comments by Panel</i>
Al Zubairy school	Currently emptied of Al Mikhlafi fighters, education resumed	Ta'izz axis received the above letter (figure 10.1). The behavior of these fighters is independent (and should not be attributed to the axis), the axis removed these fighters.	The Panel remains concerned about the permission granted by education authorities on the use of schools for military purposes. The use of schools by fighters make the schools make the school a legitimate military target for the duration of the soldier's presence in the school. Thus, even if students are not present given school vacations, any attacks on these schools by Houthis would severely affect the children's education. The Panel finds the use of schools for military purpose in Ta'izz contrary to government of Yemen's obligations under international law. In the "Safe School Declaration" signed by the Government of Yemen in 2017, it undertakes to protect schools and universities from military use during armed conflict. See https://ssd.protectingeducation.org/
Al Wehdah school	Currently emptied of Al Mikhlafi fighters, education resumed	At the same time, the Axis informed the Panel that in parts of al Haya school there are a number of individuals belonging to the "national army" In al Wehdah school three of the buildings are being used as food storage units. In al Shaab school a number of individuals of the "the national army" are present. Teaching continues in an alternative building.	
Ahmed Farag school/ Al Haya school	Currently divided into two parts, in one-part education resumed and in the other al Mikhlafi fighters continue to occupy the location.		
Al Shaab school	No information on the current status.		

III Case study on Ahmed Farag school also known as Al Haya school

- The Panel was informed that al Haya school is a boy's school. Yet, it hosts classes for a separate girl's school (the al Methlaq girl's school) in the afternoons, because the Methaq school was destroyed by Coalition airstrikes in 2015 (figure 10.4). In 2015, Al Haya school was also affected by Coalition airstrikes (figure 10.5). In March 2020, the school closed for vacation. In April 2020, al Mikhlafi forces entered the school. Currently, the school has been divided into two parts: one part for the al Mikhlafi fighters and the other for school children. A wall has been constructed in late 2020 between the two units to separate the children from the fighters.
- The Panel finds that building a wall is not sufficient to protect children from armed attacks by the Houthis targeting fighters based in the schools. In Ta'izz, Houthis use weapons that are indiscriminatory in nature, clearly posing a threat to the students and the school facilities. IHL requires that "each party to the conflict must, to the extent feasible, avoid locating military objectives near densely populated areas."¹³²

¹³¹ The Panel received further evidence of the use of these schools, but has undertaken not to publish them to protect sources. The Panel stands ready to share further information with the Committee upon request.

¹³² Customary IHL Rule 23.

Figure 10.3
Damages to the girl's school as a result of alleged Coalition airstrikes in 2015



Source: Confidential

Figure 10.4
Damage to Al Haya school from alleged Coalition airstrikes in 2015. The military stated that they use the damaged sections.



Source: Confidential

Figure 10.5
Al Haya school demarcations between the fighters and students. Yellow indicates the location where a wall was built



Source: Confidential source (right) Google maps (left)

Figure 10.6
Satellite imagery of al Wehdah schools on 22 April and 22 September 2020.



Figure 10.7
Satellite imagery of Ahmed Fareg (Al Haya) schools on 22 April and 22 September 2020.



7. The following table outlines the findings of the Panel in respect to the 15 schools.

Table 10.2

Some of the schools investigated by the Panel in relation to conflict-related use.¹³³

<i>School</i>	<i>Response of the Ta'izz military axis</i>	<i>Panel findings on forces allegedly occupying the school</i>
Saba school	Saba school is being used by the axis leadership for administrative and financial work, two other buildings have been rented for teaching activities.	Ta'izz military axis. Possibly used as a military prison.
Al-Wehdah school Ahmed Fareg School / Al Haya school Al-Zubairi School Al-shaab school	See table 10.1. Two schools have a national army presence, and one is used to store food for the national army.	See table 10.1. These were/are likely occupied by al Mikhlaifi fighters.
Akbah Bin Nafa'e school	Individuals of the "the national army" are present. The school has been so damaged that studies are impossible.	Identity of forces unknown.
Ahmed Ba Kateer school	Individuals of the "the national army" are present. Students have been shifted to another school.	Possibly the 170th brigade. The Panel was informed that this was close to the frontline.
Al Sadeeq school	No presence from the national army. Studies ongoing.	
Nahdah school	No presence from the national army. Studies ongoing.	
Hael Academy school	No presence from the national army. Studies ongoing.	
26 September school	No presence from the national army	Used by students recently.
Technical institute	No presence from the national army	Possibly military police
Teachers institute	Number of individuals of the "the national army" are present.	Possibly used by the national army - Possibly used as a prison
Nassar school	Number of individuals of the "national army" are present	Possibly by Alausba battalion of the military axis.
National Institute for Administrative Sciences	No presence from the national army	Possibly Axis forces and the Al-Saaleek Brigade

Source: Panel / Taizz military axis.

8. The Panel finds it encouraging that the Ta'izz military axis engaged with the Panel to identify the schools that have been affected by conflict (figure 10.7) and to move troops out of the schools (figure 10.2). There appears to be a willingness to move the army out of schools if alternatives can be found.
9. The Panel finds the use of schools for military purposes in Ta'izz to be contrary to the Government of Yemen's obligations under international law. In the "Safe School Declaration" signed by the Government of Yemen in 2017, it undertakes to protect schools and universities from military use during armed conflict. See <https://ssd.protectingeducation.org/>.
10. The Panel also notes that the Ta'izz military axis seems to acknowledge the presence of fighters of the "national army" where the Panel has received information on the presence of the al Mikhlaifi fighters.

¹³³ The letter from the military axis in Ta'izz can be provided to the Committee upon request.

Figure 10.9
Response of the Ministry of Education to the enquiries of the Panel facilitated by the Ta'izz Military Axis

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

الرقم : ٢٠٢١
التاريخ : ٢٠٢٠/١١
المرفقات :

١٠	الزيدري	المظفر	ليس فيها عدد من أفراد الجيش	الدراسة تسير بشكل طبيعي
١١	الوحدة بين	القاهرة	تستخدم ثلاث من غرف المعيشة	الدراسة تسير بشكل طبيعي
١٢	الشعب	القاهرة	كاملان كمورد للطلاب الوطني	الدراسة تسير بشكل طبيعي
١٣	ناصر	القاهرة	ليس فيها عدد من أفراد الجيش	الدراسة تسير بشكل طبيعي
١٤	الشعب	جبل حبشي	يتواجد فيها عدد من أفراد الجيش الوطني	الدراسة تسير بشكل طبيعي
١٥	المعهد الفني	المظفر	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	الدراسة تسير بشكل طبيعي
١٦	المعهد الوطني للعلوم والآثار	القاهرة	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	الدراسة تسير بشكل طبيعي

الإعداد الواسع شداد
مدير مكتب التربية والتعليم

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

الرقم : ٢٠٢١
التاريخ : ٢٠٢٠/١١
المرفقات :

الأخ / قائد محور تعز

تحية طيبة وبعد

الموضوع / رد و توضيح

بإذنه نتمنى لكم التوفيق في مهامكم في ميدان الشرف لتحرير مدينة تعز وبالإشارة إلى الموضوع اعلاه ورداً على مذكرتكم رقم (٦٠٨) وتاريخ ٢٠٢٠ / ١١ / ٢١ للاستفسار عن وضع المدارس المذكورة في مرفق المذكرة الواردة منكم اليكم التوضيح التالي :-

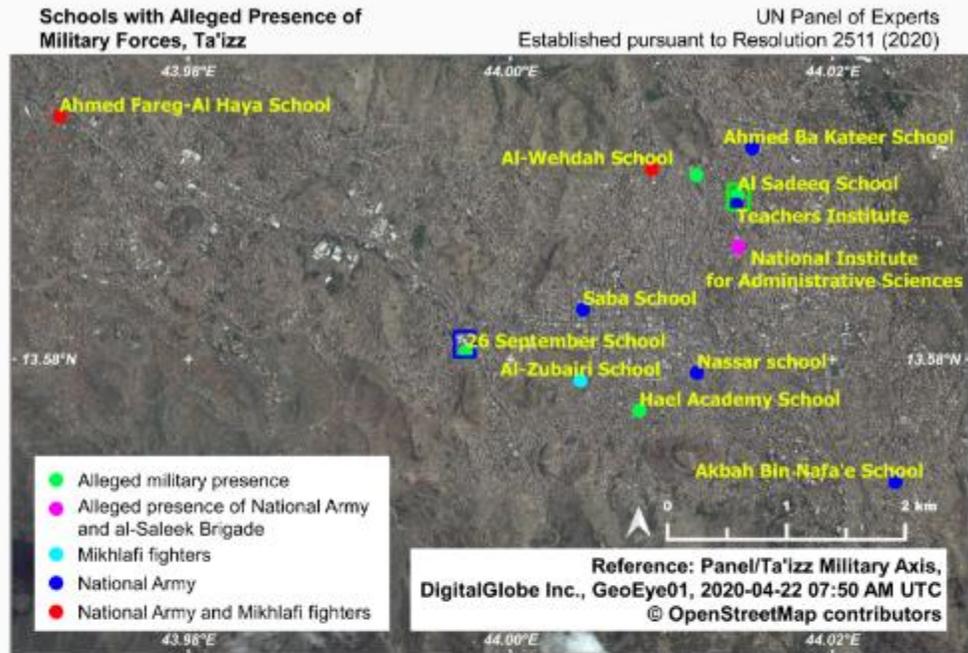
م	المدرسة	المديرية	٢٠١٨م	٢٠١٩م	٢٠٢٠م	الملاحظات
١	سبأ	المظفر	يتواجد فيها الجيش الوطني (قيادة المحور)			طلاب المدرسة يتلقون تعليمهم في أماكن بنينة - المرحلة الثانوية في مبنى لجان جوار المدرسة - المرحلة الابتدائية في مدرسة لثمة رسم فترة مسائية المدرسة متهمة
٢	خطبة بن ثائع	صالحه	يتواجد فيها عدد من أفراد الجيش			ولا يمكن ممارسة الدراسة فيها إلا بعد انتهاء ترميها
٣	بلكثير	القاهرة	يتواجد فيها قبة من الجيش الوطني			طلاب المدرسة يتلقون تعليمهم في مدرسة الصديق
٤	الصديق	القاهرة	ليس فيها عدد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٥	الكهشة	القاهرة	ليس فيها عدد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٦	مجمع هائل	المظفر	ليس فيها عدد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٧	٢٦ سبتيمر	المظفر	ليس فيها عدد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٨	مقهة الصغرى	القاهرة	يتواجد عدد من أفراد الجيش الوطني في بعض غرف المعيشة ومرفقاته			الدراسة تسير بشكل طبيعي
٩	الحيوة	المظفر	يتواجد عدد من أفراد الجيش في الجزء المهتم من المدرسة			الدراسة تسير بشكل طبيعي وهي نفس المدرسة المسماة حالياً لعهد فرج

مرفق رقم (٣)

Source: Ministry of Education

Figure 10.10

Locations of the schools where allegations of past and present military use have been reported to the Panel



The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations.

UNITED NATIONS
Map No. 4619.4 (Dec 2020)

Office of Information and Communications Technology
Geospatial Information Section

Annex 11: Ballistic missile debris inspected by the Panel in KSA

Figure 11.1

Debris of the fuel tank of the ballistic missile launched on 23 June 2020 on Riyadh



Figure 11.2

Debris of the oxidizer tank of the ballistic missile launched on 28 March 2020 on Riyadh



Figure 11.3
Artisanal welding showing that the missile was assembled from parts in Yemen



Figure 11.4
Detail of valve showing markings



9605/86

Figure 11.5

Debris of the engine of the ballistic missile launched on 23 June 2020 on Riyadh



Figure 11.6

Marking on the engine of the ballistic missile launched on 23 June 2020 on Riyadh



FJUD443

Figure 11.7
Carbon-fibre pressurized gas bottle from the missile launched on 23 June 2020 on Riyadh



Figure 11.8
Debris of the Guidance and Control Unit of missile launched on 23 June 2020 on Riyadh



Source: Panel

Annex 12: UAV debris inspected by the Panel in KSA

Figure 12.1

Sammad-pattern UAV used in attacks on KSA



The Panel has measured the following dimensions: Length of the fuselage: 230cm, Width of the fuselage: 30cm Wingspan: 450cm

Figure 12.2

Sammad-pattern UAV used in attacks on KSA



The Panel has noted the presence of two tanks, one with a capacity of five liters in the back and one with a capacity of 44 liters in the front section of the fuselage

Figure 12.3
Sammad-pattern UAV used in attacks on KSA



DLE 170 Engine

Figure 12.4
Sammad-pattern UAV used in attacks on KSA



“Warhead” of the UAV consistent with a shaped charge as previously documented in the Deltawing UAV, reportedly carrying 18kg of explosives

Source: Panel

Annex 13: Weapons and related materials seized from a dhow on 09 February 2020 and inspected by the Panel

Figure 13.1

Launch container units of the 9M133 ATGMs inspected by the Panel



Color, material and markings are consistent with the Iranian 'Dehlabie' version
Total number seized: 150

Figure 13.2

Details of markings on the 9M133 launch containers documented by the Panel



The container launch unit on the left is for the Thermobaric version of the missile, the unit on the right for the anti-tank version. In both cases, the marking indicate 2017 as the year of production.

Figure 13.3

RU90/120G Thermal Optical Sights inspected by the Panel



Total number seized: 17

Figure 13.4
Detail of the lens cap of the RU90 Thermal Optical Sight



Figure 13.5
POSP Optical Weapon Sights manufactured in Belarus



Figure 13.6
Details of the serial numbers of POSP Optical Weapon Sights



Left: POSP 4x24M sights (total number seized: 10)
Right: POSP 8x42 sights (total number seized: 5)

Figure 13.7
'358' Surface-to-Air Missile inspected by the Panel



Total number seized: 3

Figure 13.8
MTI-100 series Inertial Sensor Module manufactured in the Netherlands



Figure 13.9
Titan Gas Turbine Engine manufactured in the Netherlands



Figure 13.10
'Steering box' for WBIEDs



Figure 13.11
SSPS-105 servo actuators manufactured in Japan



Figure 13.12
616 MX-MC Missile Simulator



Figure 13.14
Detail of the internal electronics of the 616 MX-MC Missile Simulator



Source: Panel

Annex 14: Seizure of two dhows carrying SALW by the KSA Navy on 17 April and 24 June 2020

Figure 14.1
Dhow “Al-Shimasi” (seized on 17 April 2020) shown in the news media



Source: <https://english.alarabiya.net/en/News/middle-east/2020/06/29/Exclusive-Shipment-of-Iranian-weapons-Farsi-material-intercepted-en-route-to-Yemen.html>

Figure 14.2
Chinese-manufactured 7.62 x 39mm Type 56-1 assault rifle, individually wrapped in plastic



Total number seized: 4,300 (3,002 on 17 April, 1,298 on 24 June 2020)

Figure 14.3

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 (“Jianshe”) in China in 2016



Serial number 61069038

Figure 14.4

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 (“Jianshe”) in China in 2017



Serial number 62114524

Figure 14.5

Detail of the marking on one of the Type 56-1 assault rifles, indicating that the rifle was manufactured by Factory 26 (“Jianshe”) in China in 2018



Serial number 63011796

Figure 14.6

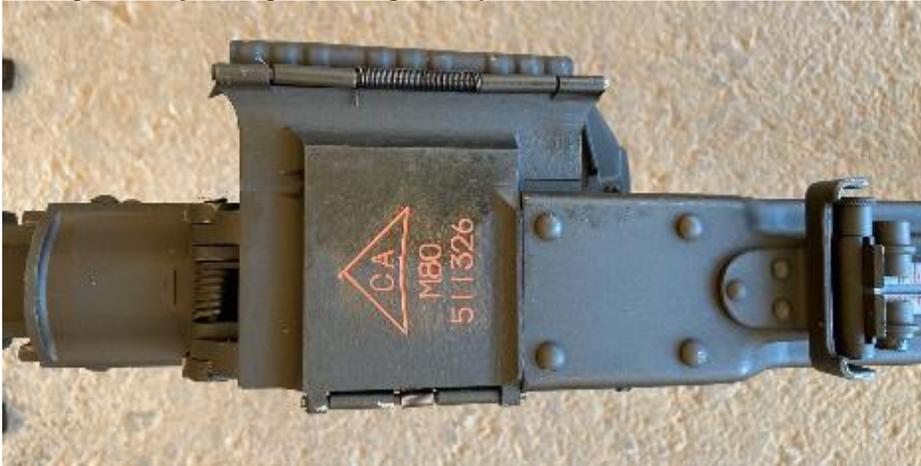
7.62 x 54mm PKM-pattern light machine gun



Total number seized: 434 (49 on 17 April, 385 on 24 June 2020)

Figure 14.7

Marking on PKM-pattern light machine gun, likely manufactured in China¹³⁴



(Triangle) CA / M80 / M511326

Figure 14.8

Cyrillic markings on a machine gun, which also carries Chinese markings, likely implying that refurbished Russian parts were used in the manufacture of the weapon.



¹³⁴ M80 is the Chinese designation for the PKM-pattern light machine gun.

Figure 14.9

PKM-pattern machine gun with Chinese serial number (above) and without any serial number (below)



Two light machine guns in the seizure had no visible serial numbers

Figure 14.10

12.7 x 99mm AM-50 'Sayyad' anti-material sniper rifle manufactured in Iran



Total number seized: 59 (9 on 17 April, 50 on 24 June 2020)

Figure 14.11
Detail of markings on AM-50 'Sayyad' anti-material sniper rifle



2700746
CAL12.7X99

Figure 14.12
RPG-7 launcher manufactured in Iran



Total number seized: 200 (24 June 2020)

Figure 14.13

Detail of marking on RPG-7 launcher



96092173

Figure 14.14

Detail of marking on RPG-7 launcher



8855

Figure 14.15
RPG-29 'Vampir' Launcher



Total number seized: 5 (on 24 June 2020, including one for training purposes)

Figure 14.16
Detail of marking on the RPG-29 'Vampir' Launcher



XX045A-CODE2-010

Figure 14.17
Detail of marking on the RPG-29 'Vampir' Launcher



A 1520

Figure 14.18
Training Unit for the RPG-29 'Vampir' Launcher



Figure 14.19
9M133 'Kornet' ATGM Container Launch Unit



Total number seized: 20 (in June 2020, 10 each of the Thermobaric and the Anti-Tank version)

Figure 14.20
12.7 x 107mm and 12.7 x 108mm heavy machine gun barrels



Total number seized: 60 (in June 2020)

Figure 14.21

Marking on the cover of one of the heavy machine guns indicating Chinese origin



(Triangle) 216 / 310550

Figure 14.22

Marking on the cover of one of the heavy machine guns indicating Russian origin and a production date in 1967



(Symbol) 1967 / I 157

Figure 14.23
POSP 12x50M Telescopic Sight manufactured in Belarus



Total number seized: 20 (in June 2020)

Figure 14.24
'Ghadir-4' 3-12x50 PM II Rifle Scope



Total number seized: 25 (7 in April and 18 in June 2020)

Figure 14.25
RU100LH Thermal Telescope



Total number seized: 3 (in April 2020)

Figure 14.26
Marking on RU100LH Thermal Telescope



Serial number 9502294

Figure 14.29
GARMIN GPSMAP 64s GPS Receiver



Total number: 420 (in June 2020)

Figure 14.30
ICOM IC-R30 Communications Receiver



Total number: 28 (in June 2020)

Figure 14.31

Device for target practice, as well as various electronic components for the assembly of IEDs



Source: Panel

Annex 15: Dhow “Bari-2” seized by the KSA Navy on 24 June 2020 and inspected by the Panel in Yemen

1. The Panel is investigating the dhow “Bari-2”, which was seized on 24 June 2020 by the Saudi Navy off the coast of Somalia (see paragraphs 74). The Panel has inspected the illicit cargo, which was carried by the dhow in concealed compartments in July 2020 in KSA (see annex 14) and the dhow itself in October 2020 at the port of ash-Shihr in Yemen. The Panel has also been able to inspect a number of documents as well as two GPS receivers, a number of mobile phones and a single Thuraya Satellite phone, which were all found on the vessel.
2. The Panel has analysed the documents, which include a number of identity documents (see below) and has found that the eight crew members of the “Bari-2” at the time of the seizure were Somali citizens, mostly residents of Bosaso. A single crew member also carried a Yemeni document, which identified him as a foreign resident of Mukalla. A ship registration document issued by Sri Lanka found on the vessel was forged, the Panel is investigating whether the dhow was registered in Somalia.
3. The documents show that on its final voyage, the “Bari-2” (using the names “Al-Sabir” / “Al-Bashir”) left the port of Dubai on 12 June 2020 with a cargo of cigarettes, which was still in the cargo hold at the time of the seizure. The Panel is investigating where the illicit cargo of weapons was loaded. The 12 days between the departure from Dubai and the seizure off the coast of Somalia would be sufficient for the vessel to call at another port in the region. The analysis of the other documents found on the vessel and the exploitation of the GPS receivers show that the “Bari-2” has trading between ports in Somalia, Yemen and Iran during previous years, at times carrying cigarettes to Iran.

Figure 15.1

Image of the “Bari-2” at the time of the seizure



Source: Confidential

Figure 15.2
Main cargo hold of the “Bari-2” during the inspection by the Panel



Figure 15.3
Cigarette boxes from the cargo hold



Figure 15.4
Concealed cargo compartment



Figure 15.5
Somali Seaman's Book of Ali Mohamed Ali

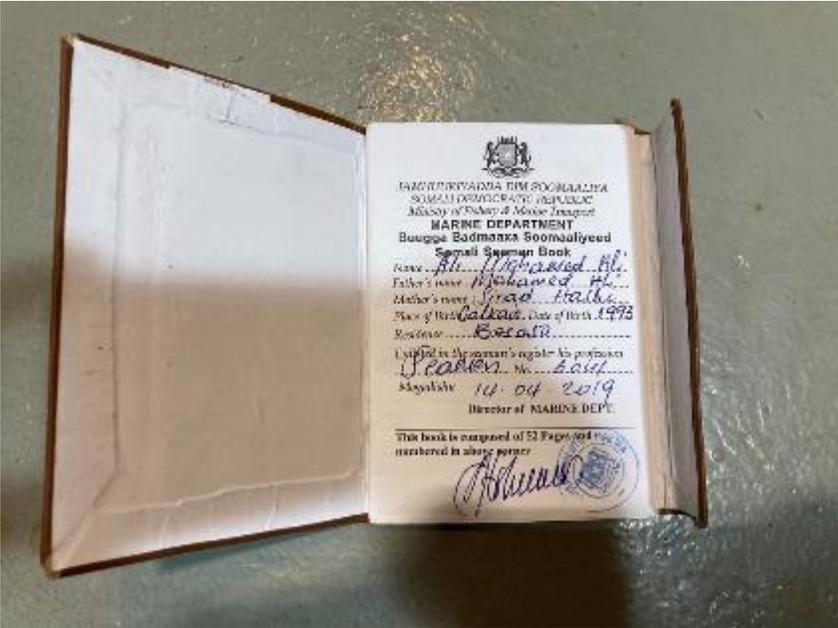


Figure 15.6
Somali Seaman's Book of Ahmed Abdulehi Awed



Figure 15.7
Somali Seaman's Book of Ali Sheik Ahmed



Figure 15.8
Somali Seaman's Book of Abdulahi Mohamed



Figure 15.9
Somali Seaman's Book of Hassan Abdi Ismail



Figure 15.10
Somali Seaman's Book of Abshir Mohamed Musse



Figure 15.11
Somali Seaman's Book of Said Ahmed Ali

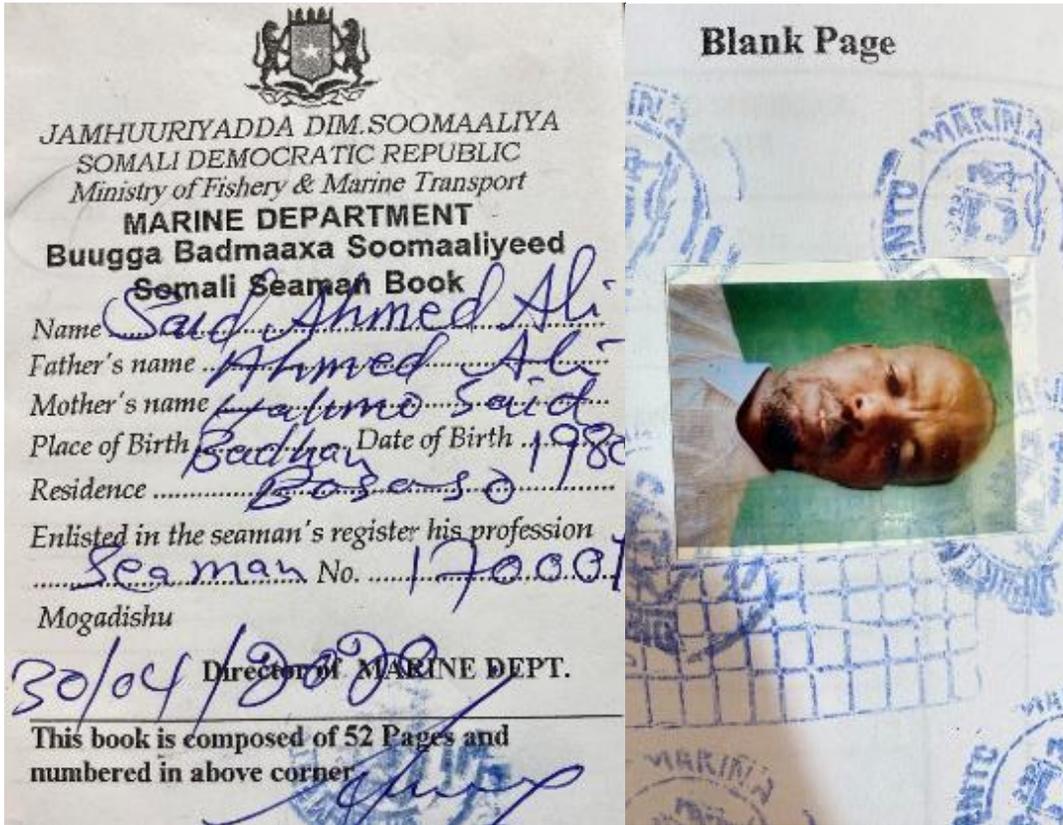


Figure 15.12
Puntland State ID of Abdullahi Maxamed Cali

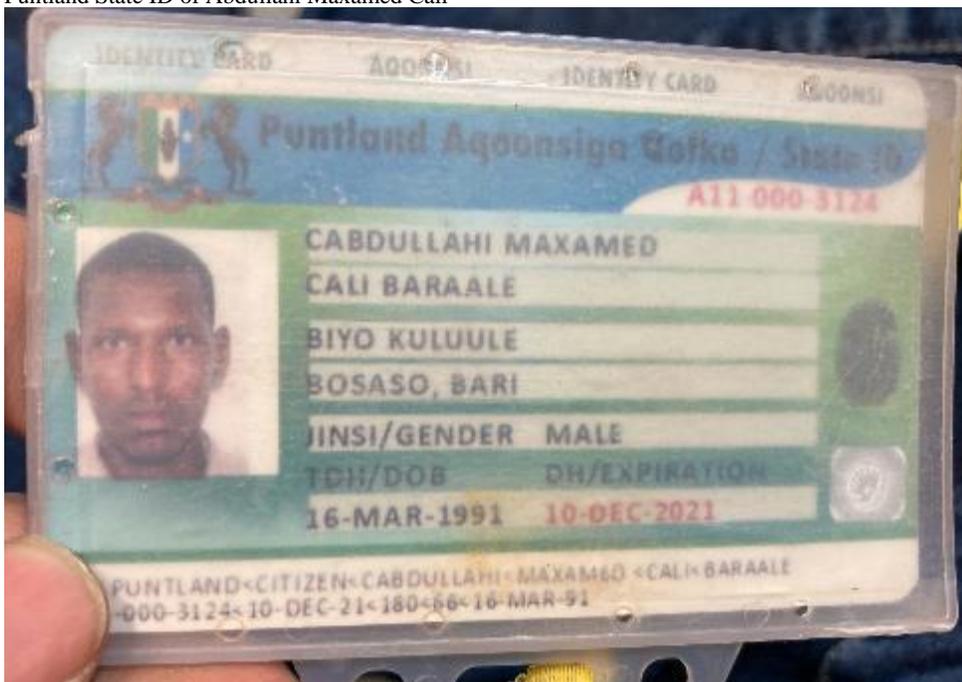


Figure 15.13
Ministry of Livestock and Fishery Development ID of Abdullahi Maxamed Cali

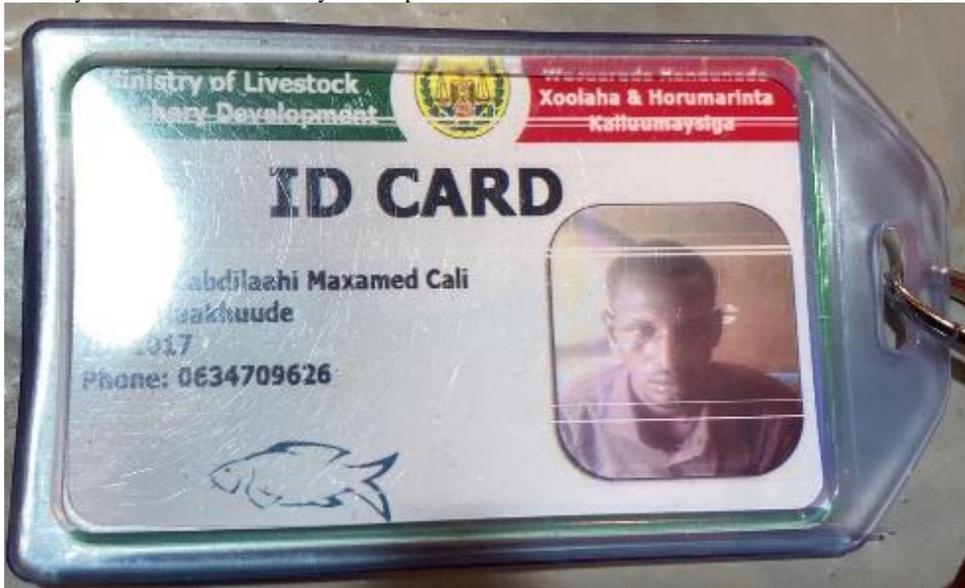


Figure 15.14
Yemen Foreign Resident ID Card of Ali Sheikh Ahmed Jama, resident of Mukalla



Figure 15.15

Dubai Port Vessel Exit Permit found on vessel giving the dhow's name as "Al-Sabir" and a departure date of 12 June 2020


الهيئة العامة لهجرة دبي والبلدية
 GENERAL AUTHORITY FOR PORTS AND MUNICIPALITY

Vessel Exit Permit - تصريح خروج سفينة بحرية

User Name: m7015	المسمى: m7015
Entry Permit Number: 20122001274800	رقم تصريح الدخول: 20122001274800
Exit permit Number: 201220012077901	رقم تصريح الخروج: 201220012077901
Exit Date: 12/06/2020 09:35 AM	التاريخ الخروج: 12/06/2020 09:35 AM
Classification: International	التصنيف: دولي
Port Name: SHANDAGHA PORT	اسم ميناء: ميناء الشحفة
Berth Number:	رقم الرصيف:
SubPort Name: Murat	الميناء الفرعي: مر اسير
Vessel Type: Ship	نوع السفينة البحرية: سفينة

Permit Details	معلومات التصريح
Departure Date: 08/06/2020 20:20 AM	تاريخ المغادرة: 08/06/2020 20:20 AM
Agency Name: LOCAL SHIP CAPTIN	اسم الوكيل المعتمد: لواء
Agency Number: 22899795	رقم الوكالة: 22899795
Vessel Name: AL SABIR	اسم السفينة البحرية: AL SABIR
Flag: SOOMALIYA	جنسية: سومالي
Official No: 08683	رقم التسجيل: 08683
IMO Number: 08683	الرقم الدولي: 08683
Arrival Date: 12/06/2020 09:35 AM	تاريخ الوصول: 12/06/2020 09:35 AM
First Arrival Port: SHANDAGHA PORT	ميناء الوصول: ميناء الشحفة
Departing to: SOOMALIYA	متجهة إلى: سومالي
Port Name: PORT BOSASOO	اسم الميناء: ميناء بوساسو
SubPort Name:	الميناء الفرعي:
Captain Name: ALI SHEIKH ADNAN	اسم القبطان: علي شيخ ادنان
Captain's Nationality: SOOMALIYA	جنسية القبطان: سومالي
No. of Sailors + Captain: 8	عدد بحارة + قبطان: 8

ملاحظات / Comments	اسم المستلم / User Name	التاريخ / Date
Permit is valid for 24 hours / صلاحية التصريح 24 ساعة		
يسمح للقبطان السفينة المذكورة أعلاه بالتوجه إلى ميناء بوساسو (على أن تكون السفينة متوافقة لجميع الشروط المطلوبة).		
The captain of this ship mentioned above is permitted to direct to (PORT BOSASOO). Notice that the ship has not all the required conditions.		
التصريح الإلكتروني، لا يحتاج لخطم أو توقيع - تاريخ الاصدار: 12/06/2020 Electronic permit, no stamp or signature required - issue date: 12/06/2020		

1 / 2

Figure 15.16

Dubai Port Vessel Exit Permit found on vessel showing the crew list

الهيئة الاتحادية للهوية والجنسية
FEDERAL AUTHORITY FOR IDENTITY & CITIZENSHIP

Vessel Exit Permit - تصريح خروج وسيلة بحرية - عام التسامح
YEAR OF TOLERANCE

User Name: ml3015

رقم تصريح الدخول: 201123012074800
رقم تصريح الخروج: 201223012077801
تاريخ الخروج: 12/06/2020 09.35 AM
تصنيف الرحلة: دولي
اسم ميناء: ميناء الشدعة
الميناء الفرعي: مرادي
نوع الوسيلة البحرية: سفينة

Entry Permit Number: 201123012074800
Exit permit Number: 201223012077801
Exit Date: 12/06/2020 09.35 AM
Classification: International
Port Name: SHANDAGHA
Berth Number:
SubPort Name: Marasi
Vessel Type: Ship

Passport Holders Sailors List / كشف البحارة حاملي جواز السفر

رقم الجواز البحري	جنسية البحار	تاريخ الميلاد	الجنس	رقم جواز السفر	الجنسية	الاسم	الصفة	الرقم الموحد	م
16770	SOOMAA LIYA	20/02/1976	ذكر	K36237746	سومالي	علي شريك احمد	قبطان	1997739435	1
94409	SOOMAA LIYA	24/03/1989	ذكر	W44498603	سومالي	عشير محمد موسى	بحار	476340343	2
8809	SOOMAA LIYA	21/03/1986	ذكر	H42413143	سومالي	HASAN ABDI ISMAEIL	بحار	2439677668	3
034244	SOOMAA LIYA	21/03/1974	ذكر	W40874585	سومالي	AHMED A/LAHI AEAD	بحار	2004030365	4
8966	SOOMAA LIYA	23/01/1989	ذكر	W40874585	سومالي	A/LAHI MOHAMED ALI	بحار	2018938410	5
73336	SOOMAA LIYA		ذكر	U49411513	سومالي	علي محمد علي	بحار	2014138873	6
3963	SOOMAA LIYA		ذكر	U49411513	سومالي	SA.ED MOHAMED SA.ED	بحار	2014138854	7
97706	SOOMAA LIYA		ذكر	U49411513	سومالي	SA.ED AHMED ALI	بحار	2014138999	8

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الصفحة: 2 / 2

12 JUN 2020
205111
CUSTOMER SERVICE
DUBAI & DUBAI FREE ZONE CUSTOMER SERVICE

Figure 15.17

Dubai Customs Export Manifest stating that the “Al-Bashir” departed on 12 June 2020 with a cargo of 2,000 boxes of cigarettes destined for Bosaso in Somalia

The image shows a Dubai Customs Export Manifest for the vessel "Al-Bashir". The document is in Arabic and English. It includes a table with columns for "Medicine A Name", "Medicine B Name", "Value", "Weight", "Type", and "Quantity". The "Remarks" section states: "Remarks: Data Captured - ALL SHIPPER ADVISED signed that the goods listed in this manifest are correct". The document is stamped with "NEW MANIFEST" and has a circular seal of the Dubai Customs Authority.

Figure 15.18

Receipt from the Iranian finance authorities regarding the import of cigarettes on 27 December 2018, there were many additional receipts of this type found on the vessel implying that the “Bari-2” was regularly transporting cigarettes to ports in Iran

The image shows a receipt from Iranian finance authorities regarding the import of cigarettes. The document is in Persian and includes handwritten information. Key details include: "شماره قبض انبار: ۹۷۱۳۱۰۴۳۳" (Warehouse Receipt Number: 971310433), "تاریخ قبض انبار: 1397/12/06" (Date of Receipt: 1397/12/06), and "مقدار شمارش شده: ۲۴" (Quantity counted: 24). There are several handwritten signatures and stamps on the document.

Figure 15.19
Fake Certificate of Registration for the "Bari-2" found on the vessel

Reg From No.1. CAL SING-SILK14


CERTIFICATE OF SRI LANKA REGISTRY
PARTICULAR OF SHIP

Official Number 12474	Name of Ship BARI 2	No. year and port of registry COLUMBO	No Year and port of previous Registry (if any) BOLIVIA
Weather a sailing Steam or motor ship if steam or motor how propelled DESEL		Where built IRAN	When built 2016
Name and Address of Builders IRAN			
Number of Decks ONE	Numbers of Masts ONE	Length: (Artical 2(3) 1 Tonnage convention 1969) Main (Reg 2(2)-(TC 1965) Breadth WOODEN Depth in hold free tonnage deck to ceiling mainmast NORMAL Depth in hold free upper deck to ceiling mainmast, in the NORMAL Case of two decks and upper INDIA Round of beam on upper deck WOODEN Length of engine room (if any)	METER 22.82 MT 9.96 MT 4.85

PARTICULARS PROPPELLING ENGINE & C. (IF ANY) as supplied by Builders, Owners Engine Makers

No acts Engineer	Description of Engines	When made	Name of Address of Holders	Recipender Engines		Rotary Engines	BHP Estimated Speed of Ship
				No. of cylinders in each set	Diameter of cylinders	No. of cylinders in each test	
1	YANMAR	Engines	JAPAN	--	--	7	600
No. of Shares 1	Particulars of Dollars Description Numbers Leaded preser	1 2017		Engin of strock			

PARTICULARS OF TONNAGE

GROSS TONNAGE	_____ tons	(500 tons) cubic metres
REGISTRY TONNAGE	_____ tons	(400 tons) cubic metres

*Divide if not
Applicable* The ship is assigned with a tonnage mark on each side of the ship which is _____ inches below the upper
deck line and when this mark is submerged the above tonnage are applicable
when the tonnage mark is not submerged the following are applicable

GROSS TONNAGE	_____ tons	(500 tons) cubic metres
REGISTRY TONNAGE	_____ tons	(400 tons) cubic metres

The numbers as seaman and apprentices for when accomo in certification **12 CREW**

I the undersigned, Registry of Sri Lanka Ships at the port of **COLUMBO** hereby certify the ship, the Description of which is prefixed to this is my Certificate
has been duly surveyed, and the above Description is in Accordance with the register Book that
Whoses Certificate of Competency or revis is No. _____ is the master of the said ship; and that the name _____ Particulars of Description
of the owner 100%, and number or sixty-fourth shares held by _____ Are as follows:
Name, Residence and Occupation of the owner
NAME: MOHAMED OMER SALEM AL-HAMADI
NATIONAL: YEMAN

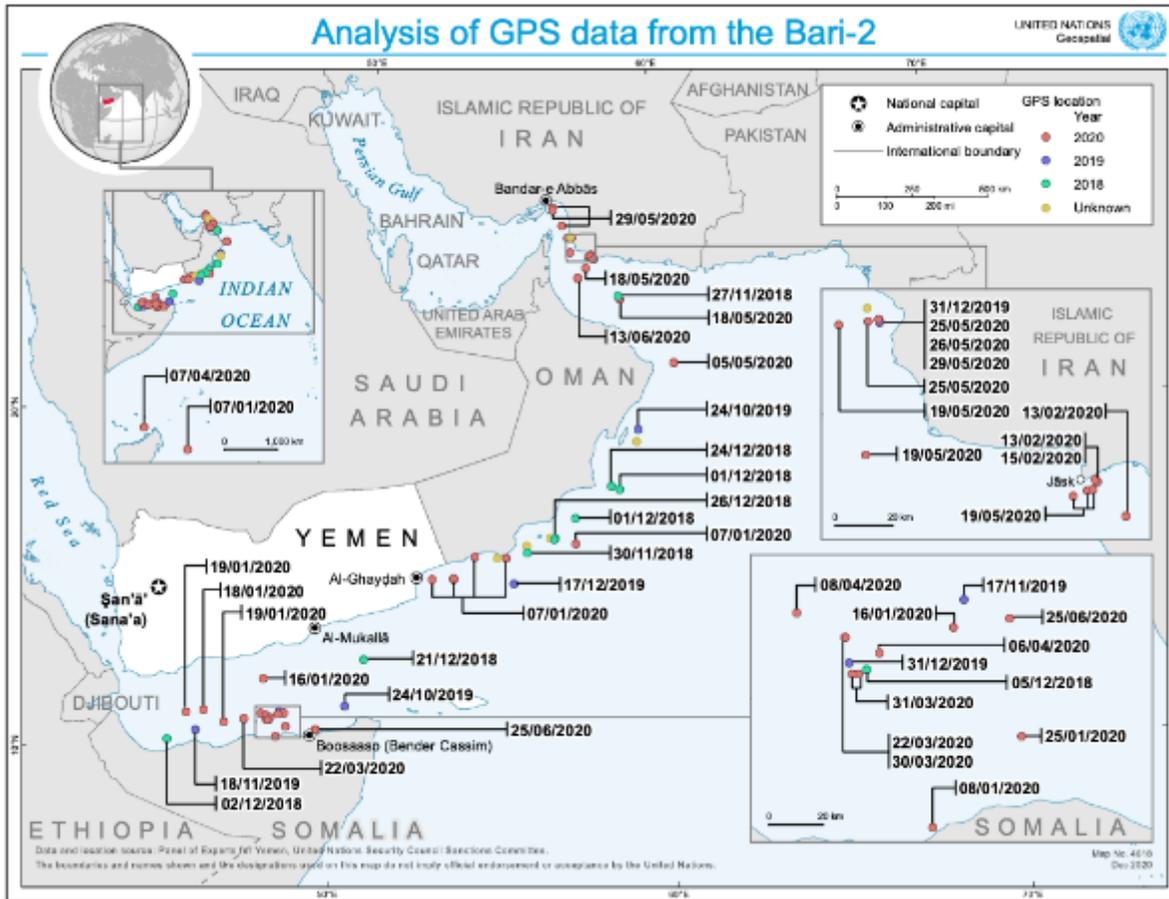
Dated at **COLUMBO** THE _____ One thousand nine hundred and _____
The certificate expires on **22/03/19**

Notice: A Certificate of Registry is not a document of title, it does not necessarily consist of all changes of ownership,
Mortgages affecting the ship in case of any change of ownership it is important for the protection of the interests of all parties that the vessel should be
registered according to law Change of ownership, address or other registered particulars should be notified to the Registrar of the port of Registry.
Should the vessel be lost, sold to foreigners, or broken up, notice sheeted, together with Certificate of Registry, if in existence should immediately be given
to the Registrar.



Source: Panel

Figure 15.20
GPS Coordinates retrieved from the vessel's navigational device



NB: These coordinates do not necessarily imply that the dhow actually visited the locations.

Annex 16: Dhow interdicted by the Australian Navy on 25 June 2019 in the Gulf of Oman

Figure 16.1

Interdicted stateless dhow in the Gulf of Oman



Figure 16.2

Ammunition boxes onboard the dhow



Figure 16.3

Detail of ammunition box



Box containing 440 7.62x54mm bullets manufactured in China in 1970

Figure 16.4

Detail of headstamp on a 7.62x54mm bullet from a different box



Headstamp indicates that the bullet was manufactured in China (71) in 1980

Figure 16.5
Bags of chemical fertilizer onboard the dhow



Figure 16.6
Bags of chemical fertilizer onboard the dhow



Source: Confidential

Annex 17: Information on smugglers detained in the Red Sea

1. On 7 May 2020, the Yemeni Coast Guard (YCG) stopped a small boat in the Red Sea near the coastal town of Dhubab, Taiz Governorate. The crew of the boat consisted of four Yemeni nationals, who were detained on the suspicion of being smugglers:
 - Alwan Futayni Salim Ghyath
 - Muhammad Abduh Muhammad Junayd
 - Atbah Mahmud Sulayman Abduh Halisi
 - Abduh Muhammad Salim Bisharah
 It is unclear at this stage how the four individuals were identified as smugglers by the YCG. The boat carried a Thuraya Satellite phone as well as a GPS navigation device, but no contraband.
2. On 17 September 2020, the “2nd December News Agency”, a media outlet associated with Tareq Saleh’s National Resistance Forces Guards of the Republic, released a 35-minute video film¹³⁵ featuring testimonies of the four detained individuals. They stated that they had left Al Hamrah in Houthi-controlled Yemen and were bound for a location off the coast of Djibouti, where they were supposed to board another vessel, which would take them to Bandar Abbas in Iran via Bosaso in Somalia. They also stated that they were told that they would receive naval training in Iran and afterwards would be transporting illicit cargoes to Yemen.
3. The group’s leader, Alwan Futayni Salim Ghyath stated that he had been involved with the smuggling network since 2015. He left Yemen on 21 September 2015 together with three other members of the network¹³⁶ on a “mercy” flight operated by the Omani Air Force, which was carrying war wounded Yemenis to Muscat, posing as “companions to the wounded”. He left Oman on 25 September 2015 on Oman Air flight 431 bound for Teheran. From there, he travelled to Bandar Abbas to receive naval training. On 4 November 2015, he returned to Muscat on Oman Air flight 432 from Teheran and proceeded to Sana’a on the next day on another “mercy” flight operated by the Omani Air Force.
4. During subsequent years, Alwan Ghyath along with the other three individuals who went with him to Iran, then facilitated several transfers of arms and other materials to Yemen. He described in detail the *modus operandi* of the smuggling network, which involved the transshipment at sea between vessels coming from Iran, which took place off the coasts of Oman, Djibouti and Somalia, with the cargo then being transported either to ports in Al Mahra, where another network would smuggle them overland to Houthi-controlled areas, or directly to ports on the Red Sea.
5. The Panel has not been able to independently verify the testimonials of the four individuals in the video, nor does it have information regarding the circumstances of the interviews. However, it has obtained copies of the passports carried by the four men and has noted that Alwan Ghyath’s passport does contain a number of Omani entrance and exit stamps, which correspond to the information in the video (see below). The Panel has been informed by Oman that Alwan Ghyath (as well as the other individuals named by him in the video) indeed travelled via Muscat to Teheran in September 2015 and that Ghyath returned via the same route in November 2015. The Panel is trying to interview the four individuals either in person or via video conference.

¹³⁵ <https://www.youtube.com/watch?v=Zdbxpc8U6Kg>

¹³⁶ The other members of the network on the flight were Ahmad Muhammad Halas Bishara (date of birth: 1 January 1977), Najeeb Obaid Sulaiman Halas (date of birth: 3 January 1980) and Ibrahim Hassan Yahya Halwan “Abu Khalil” (date of birth: 7 November 1987). “Abu Khalil” is described as a key Houthi official in the smuggling network and the leader of the group, who all went to Iran in September 2015.

Figure 17.1

Video still allegedly showing the arrest of the four individuals by the Coast Guard

**Figure 17.2**

Video still showing the testimony of Alwan Ghyath



شاهد | اعترافات خلية حوثية تعمل ضمن شبكة تهريب الأسلحة الإيرانية التابعة للحرس الثوري الإيراني

2.467 Aufrufe • 17.09.2020

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Figure 17.5
Omani entry and exit stamps in the passport of Alwan Ghyath (continued)



Figure 17.6
Omani entry and exit stamps in the passport of Alwan Ghyath (continued)



Source: Confidential

Annex 18: Information regarding the chain of custody of UAV parts imported from China by a company in Oman, which was seized in al Jawf in January 2019

Figure 18.1

Omani customs documents showing that the consignment was imported to the Salalah Free Zone on 2 December 2018

Sultanate of Oman
 Royal Oman Police
 Directorate General of Customs

مملكة عمان
 شرطة عمان السلطانية
 الإدارة العامة للجمارك

PORT: Muscat International Airport
 DSC TYPE: Report to Duty Free zone
 DEC DATE: 02/12/2018
 DEC NO.: DECIDF0212183366873

NET WEIGHT: 2,957.000
 GROSS WEIGHT: 2,957.000
 MEASUREMENT: KG
 NO. OF PACKAGES: 141
 MARKS & NUMBERS:

CONSIGNEE / EXPORTER: مؤسسة ولاية الفناء للشحن البحري
 INTERCESSOR CO.: al baz for shipping services
 COMMERCIAL REG. NO.: 13111775
 EXPORT TO:

PORT OF LOADING: Bangkok
 PORT OF DISCHARGE: Muscat International Airport Cargo
 DESTINATION: OMAN

DELIVERY ORDER NO.: - NL -
 CARRIER: CAPTAIN
 CARRIER'S NAME: Oman Air SATS Cargo LLC - OMAN AIR
 VOYAGE / FLIGHT NO.: WY0816
 B/L - AWB NO. / MANIFEST: 910-12945402 / MM2911201883602

رقم البضاعة	وصف البضاعة	نوع البضاعة	البلد	القيمة بالعملة الأجنبية	العملة	معدل التعريف	القيمة بالعملة المحلية	رقم التعريف	عدد البضائع
GOODS DESCRIPTION	ORIGIN	CIF FOREIGN VALUE	CURRENCY	RATE	TAX	LOCAL VALUE	HT CODE		
Fittings/similar articles,base metal,for buildings	CN	4,529,668	USD	6.385	28.7	1,743,922	8324100	13	87.196
MODEM	CN	939,878	USD	6.385	5.9	361,545	85178990	14	6.900
POWER INVERTER	CN	1,854,525	USD	6.385	29.0	713,992	85044090	15	6.900
Other Automatic regulating or controlling apparatus	CN	368,055	USD	6.385	25.0	148,831	90329900	16	7.432

EXEMPTION OF DUTY: BENEFICIARY: SOURCES: CODE:

WEIGHT	التصنيف	الكمية	نوع البضاعة	القيمة
GROSS	NET	UNIT	QTY.	VALUE
900.000	500.000	XUN	5,664.000	
32.000	32.000	XUN	212.000	
290.000	290.000	XUN	5.000	
25.000	25.000	XUN	2.000	

CUSTOMS RESTRICTIONS: AGENCY: 1, 2, 3, 4, 5

DMR: 383.877
 EXCISE TAX: 26.000
 HANDLING CHARGES: 2.000
 REGN. FEES: 22.800
 OTHER: 383.877

CLEARING AGENT: al baz for shipping services
 LICENCE NO.: 17198

INSPECTION: REASONS FOR NOT RELEASING: أسباب عدم الفسخ

INSPECTOR: المعائن

GROUP SUPERVISOR: رئيس المجموعة

OTHER REMARKS: ملاحظات أخرى

TRANSIT: الترانزيت
 ROUTE: كشت المسار
 EXIT PORT: ميناء الخروج
 EXIT TRANSACTION NO.: رقم الخروج
 DATE: 02/12/2018
 SECURITY OFFICER: موظف أمن
 TRANSIT OFFICER: موظف ترانزيت

RELEASE DATE: 02/12/2018

RECEIPT NO.: PTN8212183316614
 DATE: 02/12/2018

REMARKS: This Importation/Clearing Agent hereby declares that all data and information submitted are true and complete. Any will bear any legal responsibility if the above information are not true.

إقرار وكيل الجمرك/مستوردة وكيل الجمرك بأن البيانات والمعلومات المقدمة صحيحة وتامة وموافقة للواقع. يتحمل أية مسؤولية قانونية في حالة عدم صحة المعلومات المقدمة.

Figure 18.2
 Omani customs documents showing that the consignment was imported to the Salalah Free Zone on 2 December 2018 (continued)

Sultanate of Oman
 Royal Oman Police
 Directorate General of Customs

سلطنة عمان
 شرطة عمان السلطانية
 المديرية العامة للجمارك

Page 3 of 6

PORT Muscat International Airport	DEC TYPE Import to Duty Free zone	DEC DATE 02/12/2018	DEC NO DECIDF0212183366673
---	--------------------------------------	------------------------	-------------------------------

Customs Declaration

NET WEIGHT 2,957.000	CONSIGNEE / EXPORTER مؤسسة هجوة للخدمات اللوجستية	DELIVERY ORDER NO. - NIL -	رقم الأوامر
GROSS WEIGHT 2,957.000	INTERCESSOR CO. al baz for shipping services	CARCAPT. CAPTAIN	رقم الراتب
MEASUREMENT KG	COMMERCIAL REG. NO. 1311173	CARRIER'S NAME Oman Air SATS Cargo LLC - OMAN AIR	اسم الناقل
NO. OF PACKAGES 141	EXPORT TO	VOYAGE / FLIGHT NO. WY0816	رقم الرحلة

MARKS & NUMBERS	PORT OF LOADING Bangkok	BL - AWS NO / MANIFEST
	PORT OF DISCHARGE Muscat International Airport Cargo	910-12945402 / MM2911201883602
	DESTINATION OMAN	

رقم البضاعة	وصف البضاعة	بلد المنشأ	القيمة المعلنه الاجنبية	العملة	القيمة المعلنه المحليه	نوع البضاعة	رقم التعريف
HT CODE	GOODS DESCRIPTION	ORIGIN	CF FOREIGN VALUE	CURRENCY	CF LOCAL VALUE	TYPE	
17	INSULATING PLATE	CN	311.743	USD	120.621	6.385	85479000
18	Mixing,kneading,crushing,grinding... machines	CN	1,102.766	USD	424.565	6.385	84798200
Total :					11,321.157		

الجهة المستفيدة	المصدر	الرمز	الوزن	التصنيف	التعبئة	الكمية	التصنيف	الكمية	التصنيف	الكمية	التصنيف
BENEFICIARY	SOURCES	CODE	NET	UNIT	CTY	QTY	TYPE	QTY	TYPE	QTY	TYPE
			38.000		XUN	2,000					
			36.000		XUN	1,000					

DUTY 385.877	CUSTOMS DUTY الضريبة الجمركية	CLEARING AGENT al baz for shipping services
EXCISE TAX	الضريبة الانتقائية	LICENCE NO. 17198
HANDLING CHARGES 20.000	رسوم التسجيل	INSPECTION REASONS FOR NOT RELEASING
OTHER 2.000	الرسوم الأخرى	INSPECTION REASONS FOR NOT RELEASING
DEFINITE 22.000	الضريبة الجمركية	TRANSIT ROUTE
INSURED 385.877	التأمين	ROUTE خط السير
PAYMENT METHOD Online	طريقة الدفع	EXIT PORT مخزن التصدير
GUARANTEE/CHEQUE NO.	ضمان/شيك	EXIT TRANSACTION NO. RELIDF0212183419520
DATE 05/02/2018	التاريخ	DATE 02/12/2018
BANK Bank Muscat Meerbaq	بنك	SECURITY OFFICER 21567177
RECEIPT NO. PTN212183318614	رقم إيصال الدفع	TRANSIT OFFICER
DATE 02/12/2018	التاريخ	RELEASE DATE 02/12/2018

Bank Muscat Meerbaq

RECEIPT NO. PTN212183318614

DATE 02/12/2018

RELEASE DATE 02/12/2018

Figure 18.3
Proforma invoice for the consignment

GUANGZHOU NANYI TRADE CO.,LTD.
ROOM 803 HONGSHENG BUILDING, SANYUANLI ROAD, BAIYUN DISTRICT 1, GUANGZHOU TEL:020-3895289
Bahrain AlJeda'a
s. o. oman - Muscat, Alkwaib, 22#

p.o. Box 1816
Tel: 009689030 1308
al_leqaa111@hotmail.com

Date Proforma Invoice No. TS20181125
2018/11/25

NO	ITEM	HS code	QTY	Unit Price USD	Total Price USD
1--23	Screws	83021190	5604	0.3	1681.2
1	Drive controller	9032899090	2	120	240
1	Burret	9027809900	4	27	108
1	Mixing equipment	8479830090	1	880	880
1	Temperature Monitor	90258090	4	21	84
1	Grading scale	9031410000	10	28	280
1--2	Sprag	7320109000	550	0.1	55
	Heating coil	8514909000	1		
1--2	Water Cables	85158090	2	480	480
	Insulating plate	8547909000	2		
	Screw rod	7318190000	1		
1--60	Screw spare parts	7317000000	102000	0.04	4080
1--4	Drill tools	8307509000	150	4	600
1--2	Modem	85176930	212	3.5	742
1--21	Bluetooth headset	85176290	2100	0.9	1890
1	Camera	9006510000	20	38	760
1--7	Connectors	8473309000	1000	0.4	400
1--15	Power inverter	8504403090	5	44	220
					12500.2

Figure 18.4
Commercial Registration Certificate of the importing company

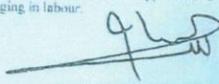
Invest Easy استثمر بسهولة المحطة الواحدة (One Stop Shop)		 سلطنة عمان Sultanate of Oman		شهادة السجل التجاري Commercial Registration Certificate	
CR Number	1311175	رقم السجل التجاري	1311175		
Commercial Name		الاسم التجاري		مؤسسة بهجة النقاء للتجارة	
Legal Type	Individual Firm / Merchant	الشكل القانوني	تاجر فرد		
Head Q	Salalah / Salalah / Dhofar	المركز الرئيسي	صلالة / صلالة / محافظة ظفار		
P.O.Box:	Postal Code: 211	ص.ب:	رمز بريدي: 211		
Telephone:	968 90612196	هاتف:	968 90612196		
Email:	ex-abood@hotmail.com	البريد الإلكتروني:	ex-abood@hotmail.com		
Establishment Date:	07/01/2018	تاريخ التأسيس:	2018/01/07		
Registration Date:	09/01/2018	تاريخ التسجيل التجاري:	2018/01/09	نشط	Active
Expiry Date:	07/01/2023	تاريخ انتهاء السجل التجاري:	2023/01/07		
Fiscal Year End:	31/12	تاريخ انتهاء السنة المالية:	12/31		
Cash Capital:	5,000	رأس المال النقدي:	5,000	رأس المال العيني:	0
Total Capital (Omani Riyal):	5,000	رأس المال الكلي (بالريال العماني):	5,000		
No. of Shares:	0	عدد الأسهم:	0		
Registered Commercial Activities		الأنشطة التجارية المسجلة			
461003:Activities of export and import offices		461003:مكاتب التصدير والاستيراد			
The Commercial Registration is not considered as an approval or a warranty for a license of bringing in labour. لا يعتبر هذا السجل التجاري موافقة أو ضمانا للحصول على ترخيص باستقدام قوى عاملة وافدة. إعادة طباعة :		 أمينة السجل التجاري 2018/01/21		 KHALID AMER صفحة 1 من 3	
Page 1 of 3 Email: investeasyhelp@moci.gov.om Investors Service Department Website: www.investeasy.gov.om الموقع الإلكتروني:		موقع دائرة خدمات المستثمرين:			

Figure 18.5
Commercial Registration Certificate of the importing company (continued)

Partners/Board Members/Authorized Managers		أسماء الشركاء/أعضاء مجلس الإدارة	
Name	HAMZA MOHSIN MOHAMMED ABU BAKER AL-MAHDHAR	الاسم	حمزة محسن محمد ابوبكر المحضار
Nationality:	Oman	الجنسية:	عمان
ID Number:	8986647	رقم الهوية:	8986647
Passport No.:	03794469	رقم جواز السفر:	03794469
Designation:	Owner	الصفة:	مالك
Registration Date:	09/01/2018	تاريخ التسجيل:	2018/01/09
Authorized Managers and Signatories		أسماء المفوضين بالإدارة و التوقيع	
Name	HAMZA MOHSIN MOHAMMED ABU BAKER AL-MAHDHAR	الاسم	حمزة محسن محمد ابوبكر المحضار
Nationality:	Oman	الجنسية:	عمان
ID Number:	8986647	رقم الهوية:	8986647
Passport No.:	03794469	رقم جواز السفر:	03794469
Designation:	Owner	صفة التفويض:	مالك
Authorization Type:	Full	نوعية التفويض:	مطلق
Authorization Limit:	Unlimited	حدود التفويض:	غير محدودة
Registration Date:	09/01/2018	تاريخ التسجيل:	2018/01/09

The Commercial Registration is not considered as an approval or a warranty for a license of bringing in labour. لا يعتبر هذا السجل التجاري موافقة أو ضماناً للمسؤول على ترخيص باستقدام كوى عاملة وافدة.

إعادة طباعة: KHALID AMER

صفحة 2 من 3

أمانة السجل التجاري
2018/01/21

www.investeasy.gov.om

البريد الإلكتروني: investeasyhelp@moci.gov.om
Investors Service Department Website

موقع دائرة خدمات المستثمرين:
مركز الاتصال: 2481 7210

Source: Confidential

Annex 19: Update on the investigation on the chain of custody of weapons, military equipment and selected components documented in missiles and UAVs used by the Houthis

Table 19.1

Update on the investigation on the chain of custody

Component	Weapon System	Chain of Custody		
30.600 G OEM Pressure Transmitters, BD Sensors	"Quds-1" land attack cruise missile			
SN 10359140 SN 10359132		<u>8 March 2018:</u> Sepahan Electric / Nr. 294, Lalehzar Jonoubi Ave. / 11446 Teheran	Unknown	
SN 10075204		<u>14 July 2016:</u> Lonca Paz. Mak. San. Tic. A.S. / Ferhatpaşa Mah. Gazipaşa Cad.No.104 / 34888	Unknown	
Servo motor RE30/Gear GP32C, Maxon Motor		<u>2017</u> OLS Technology (HK), FT801 Treasure Center, 42 Hung To Rd., KWU, Hong Kong	Unknown	
Titan Gas Turbine Engine, AMT Netherlands	"358" surface-to-air missile (SAM)			
Engine No. 7023		<u>9 February 2017</u> Bentech Computer Corp., 7F-1. No 23 Lane 169, Kang-Ning Str., New Taipei/Taipei Hsien	<u>10 March 2017</u> HSJ Electronic (HK), 10/F Kras Asia Industrial Bldg., No. 79, Hung To Road, Kwun Tong, Hong Kong	Unknown
Engine No. 7234 Engine No. 7235 Engine No. 7249		<u>14 April 2019</u> Bentech Computer Corp., 7F-1. No 23 Lane 169, Kang-Ning Str., New Taipei/Taipei Hsien	<u>6 June 2019</u> Vista Automation & Communication Ltd., Unit 1, 3/F Good Harvest Rd Ctr., 33 On Cheun St., Fanling, NT, Hong Kong	Unknown
MTi-100 series Inertial Sensor Modules, Xsense Technologies		<u>4 December 2015</u> Beijing StarNeto Technology Corp., Golden Resources Business Ctr., YuanDa Rd. 5A, Beijing	<u>Unknown</u> Venture Electronics Ltd., Room 1510, COFCO Property Tower, Baomin Rd., Shenzen	Unknown
AM7 Ignition Coil, Swedish Electro Magnets (SEM)		<u>2016</u> Excell Agency, Sping Blossom, A-101, Mundhwa Rd., Ganesh Baug, 411036, Pune	<u>2016</u> Toseeh Tejara Dasht Persian Co., Teheran	Unknown
	Deltawing UAV			

OVAL M-III flow monitors (model LSF40L), OVAL Corporation				
SN 77031, 77077, 77138, 77140, 77167, 77179		<u>19 July 2017</u> Commercial company (Details known to Panel) Hong Kong	<u>Unknown</u> Commercial company (Details known to Panel) Shenzen	Unknown
SN 38096		<u>2013</u> Commercial company (Details known to Panel) Kuala Lumpur	Unknown	
3W-110iB2 petrol engine, 3W-Modellmotoren	Sammad-pattern UAV?	<u>6 March 2018</u> Delro Modelltechnik , Herforder Str. 103, 32584 Löhne	<u>13 March 2018</u> TDQQ GmbH , Feldbergstr. 7, 64293 Darmstadt	Unknown
POSP optical weapons sights, Zenit-Belomo Joint Stock Co.				
8x42 models	Optical Weapons Sights	<u>February 2016 - July 2017</u> Paya Pardaz Asia , 12 th Unit, No. 94, South Jamalzadeh St., Azadi St., Teheran	Unknown	
4x24 models		<u>February - April 2018</u> Ministry of Defence , Langaree St., Nobonyad Sq., Teheran	Unknown	
12x50 models		<u>July 2017</u> Paya Pardaz Asia , 12 th Unit, No. 94, South Jamalzadeh St., Azadi St., Teheran	Unknown	
Walther 1250 LG 'Dominator'	Air Rifles	<u>May 2019</u> Brescia Middle East (BME) , Jounioh Main Rd., Rizk Bldg., Jounieh, Beirut	<u>19 July 2019</u> Nasser Abdulsalam Yassine Establishment , Daher Al Ain, Tripoli	<u>July 2019</u> Unknown individual customer (cash sale)

Source: Panel

Annex 20: List of commercially available components found in weapon systems used by individuals or entities designated by the Committee, compiled pursuant to paragraph 8 of resolution 2511(2020)

Name	Type	Manufacturer	Houthi Weapon System	HS Code ¹³⁷
3W-110iB2	Petrol Engine	3-Modellmotoren	Sammad UAV	8407.10
DLE-111	Petrol Engine	Mile Hao Xing China Technology Co.	Qasef UAV	8407.10
DLE-170	Petrol Engine	Mile Hao Xing China Technology Co.	Sammad UAV	8407.10
MDR-208	Petrol Engine	Beijing MicroPilot Flight Control Systems	Deltawing UAV	8407.10
TJ-100	Microturbo Engine	PBS Velká Biteš	Quds-1 Cruise Missile	8411.11
Titan	Gas Turbo Engine	AMT Netherlands	358 SAM	8411.11
L200AET	Outboard Engine	Yamaha	WBIED	8407.21
HS-7990TH	Servo motor	Hitec	Sammad/ Qasef UAV	8501

¹³⁷ HS Code refers to the "International Harmonized Commodity Description and Coding System". The World Customs Organization (WCO) through its secretariat provided interim classification advise based on technical information collected by the Panel. In some cases, classification advise is still pending as technical information is incomplete. The Panel will provide an update to the Committee when other items are classified.

HS-7955TG	Servo motor	Hitec	Deltawing UAV	8501
SSPS-105	Servo motor	Tonegawa Seiko	WBIED	8501
Motor RE30/Gear GP32C	Servo motor	Maxon	Quds-1 Cruise Missile	8501
1X43 17508	Windshield Wiper Motor	Bosch	WBIED	8501
HH5271-3	Hydraulic Marine Helm Pump	Seatech Marine Products	WBIED	8413
Fuel pump	Fuel pump	TI Fluid System	Deltawing UAV	8413.30
AM7	Ignition coils	Swedish Electro Magnets (SEM)	Deltawing UAV	8511.30
LSF40	Flow Monitors	Oval Corporation	Deltawing UAV	9026.90
Petrol King	Fuel Pressure Regulator	Officina Meccanica Malpassi	Deltawing UAV	8481.10
30.600 G OEM	Pressure Transmitter	BD Sensors	Quds-1 Cruise Missile	9026.90
HL-304	Carburettor	Tillotson	Deltawing UAV	8409.91

MTI-100 series	Inertial Sensor Module	Xsens Technologies B.V.	358 SAM	9031.80
Vortex86DX	Microprocessor	DM&P Electronics	Quds-1 Cruise Missile	8542.31
M14D2561616A	SRAM chip	Elite Semiconductor Memory Technology	Quds-1 Cruise Missile	8542.32
ADIS16488	Inertial Sensor	Analog Devices	Deltawing UAV	9031.80
Xtend RF Module	OEM RF Module	Digi International	Sammad/ Qasef UAVs	8517.62
NC144_02	Satellite Compass	NAVIS	Qasef UAV	Classification pending
EVI5P/13	Coil System	AMISCO	Quds-1 Cruise Missile	8505.90
68-series	Capacitators	General Electric	Deltawing UAV	Classification pending
ZUS25 2405	DC-DC Power Converters	COSEL	Ballistic Missiles	Classification pending
Propeller Y-A 22x18	Propeller	Sail Aviation Propeller	Sammad/ Qasef UAV	Classification pending
MIW 3021	DC Output Converter	Minimax	Qasef UAV	Classification pending

L78	Voltage Regulator	ST Microelectronics	Qasef UAV	8542.39
GPS 17X	Antenna	Garmin	WBIED	8529.10
Compass 35	Transducer	Garmin	WBIED	Classification pending

Annex 21: An overview of the SAFER FSO crisis

I Overview

1. The SAFER Floating Storage and Offloading (FSO) vessel is of interest to the Panel for two reasons:
 - a) It poses a significant threat to the peace, security and stability of Yemen through the potential impacts of a major oil spill or fire., and as a significant humanitarian, economic and environmental risk; and
 - b) The handling of the SAFER provides the world with a visible demonstration of the Houthi authorities' priorities both in terms of their concern for the well-being of the Yemeni people and in terms of their relationship with the outside world.
2. The SAFER (IMO:7376472) moored 8km South West of the Ras Issa oil terminal, some 60km North of Hudaydah. It is reported that the SAFER currently contains around 1,148,000 barrels of crude oil representing around one third of its total capacity. After many years of neglect and little or no maintenance, the ship in a very poor state of repair and currently presents a significant risk to the people and environment of the Red Sea. From 2016 onwards, Safer Exploration and Production Oil Company (SEPOC), the company that legally owns and operates the SAFER, have determined that the advanced physical deterioration of the vessel left them with one responsible course of action: to extract the cargo and then remove the empty ship itself for scrap.
3. The Red Sea coast of Yemen is home to 1.6m Yemenis who would be directly affected in the event of a catastrophe such as a fire or spill, which would severely damage their livelihoods. Compounding this, one of the key impacts of a major spill or fire on the SAFER would be the closure of the nearby Hudaydah ports for weeks or months with the resulting drop in the import of food and fuel supplies. The stress that the closure of Hudaydah ports would induce on the population of Northern Yemen would almost certainly push Yemen further into famine and could greatly exacerbate current levels of fighting.

II A chronology of the actions taken to resolve the threat posed by the Safer

4. In 2016 the issue of how to handle the SAFER¹³⁸ was raised by the parties and the Coalition due to concerns that it represented a potential threat to the ecology of the Red Sea. Because the lead UN agency with continuous communications with the Houthis in Sana'a was OCHA, OCHA and the then-Resident Coordinator led initial discussions with the Houthis on the SAFER.¹³⁹ The role of liaison with the parties in Sana'a on the SAFER issue has since been taken up by the OSESGY.
5. By late-2017, and after several rounds of discussion, the parties agreed in principle to a technical assessment of the vessel and initial repairs, as the first step, which would also generate impartial evidence for the next steps. The UN proposed a two-phased approach. In first phase, the SAFER is to be surveyed and whatever repairs are feasible to be made will be performed. The assessment mission will also inform the next steps and form the basis for an agreement with the parties on how to resolve the problem. This is likely to include the safe extraction and sale of the cargo as well as removal of the vessel for scrap. The Panel has been informed by sources involved in the discussions that the Houthis and Government of Yemen are considering to share the revenue generated from the sale of the cargo 50:50. The Government of Yemen will use its 'share' to pay salaries.
6. In February and March 2018 the parties sent official letters to the Secretary-General formally requesting UN assistance for the assessment and initial repairs. The UN agreed that all the costs associated with the extraction and sale of the oil and the disposal of the vessel will be borne by the international community.
7. Under instruction from OCHA, UNOPS duly contracted a specialised salvage company to begin the work on the SAFER. However, before any work was begun, in April / May 2018 fighting on the Tihama intensified leading to

¹³⁸ Floating Storage and Offloading vessel.

¹³⁹ Internal discussion within the UN over which agency was best placed to deal with Safer issue has been a factor in the delays.

the Coalition-backed forces moving North on Tihama from Bab Al Mandab to the southern outskirts of Hudaydah. These tensions prevented any work on the SAFER issue for nearly a year. In August 2019 the team of experts were again preparing to deploy from Djibouti in a service vessel. However, permissions to access the SAFER were withdrawn by the Houthis at the last minute.

8. Between 2018 and 2020, the Houthi pattern of engagement with UN agencies concerning the SAFER became partly transactional. In August 2019 the Houthis made access to the SAFER conditional on the UN deploying UNVIM in Hudaydah - as agreed in the Stockholm Agreement.¹⁴⁰ The two issues are not relatable: the SAFER is a straightforward humanitarian and safety issue, while the location of UNVIM comes under the Stockholm Agreement and is a political issue. In any case, the UN cannot independently determine the timeline for UNVIM deployment in Hudaydah, as this is subject to mutual agreement by the parties, and the GoY continues to object.
9. Outside Yemen, the SAFER issue has been discussed at high level with the inclusion of all States bordering the Red Sea, and the Jeddah-based regional environmental group 'Protection of the Environmental in the Red Sea and Gulf of Aden' (PERSGA), UNEP, and the major western donors to Yemen among others. In February 2020 a DFID-sponsored study of the environmental impacts made the scale of the potential disaster scenarios very clear.¹⁴¹
10. Within Yemen, the Houthi authorities made their own assessments of the condition of the SAFER. On the 27 May 2020 there were reports that the SAFER was leaking and that seawater was entering the engine room - with the possibility that the ship could sink if nothing was done. The following day, OSESGY reported that the Houthis had broadly agreed to let the assessment mission go ahead and agreed to the extraction of the cargo in the ensuing negotiations. If the Houthis provided the UN with a signed agreement on the proposal, then hopefully "things will start to move".¹⁴²
11. In response to the international concerns over the deteriorating condition of the SAFER, the Houthis held that the UN had prevented access to the SAFER and made regular maintenance impossible 'because of the blockade'. On 6 July 2020, head of the Houthi parliament, Yahyah al-Ra'ei criticised the Coalition for not allowing inspection teams to reach the SAFER. Houthi parliamentarians discussed potential solutions to the issue, but held the UN, Coalition and USA responsible, should the vessel leak.¹⁴³
12. Houthi actions in July 2020 indicated that they were increasingly ready to make another agreement.¹⁴⁴ On 2 July, they reportedly deployed their own assessment team to the site. Although findings from this assessment have not been shared, it is significant that three days later on 5 July, Houthi authorities sent a formal *note verbale* to the UN informing them that they would accept the assessment and initial repair mission. They also sent a copy of this same *note verbale* to the President of the Security Council and requested that it be distributed to all Council members. Although similar assurances have been received in the past, this indicated that the Houthis were increasingly ready

¹⁴⁰ The 13 December 2018 Stockholm Agreement contained the clause: '*A UN leading role in supporting Yemen Red Sea Ports Corporation in management and inspections at the ports of Hodeidah, Salif and Ras al-Isa, to include enhanced UNVIM monitoring in the ports of Hodeidah, Salif and Ras Issa*'. This action point has not been implemented - not least due to the ongoing difficulties in fully operationalising the Redeployment Coordination Committee.

¹⁴¹ This was work that had started in 2019. Ref: FSO SAFER atmospheric and oil spill dispersion modelling: statistical analysis results Phase 2/3 Issue 1 February 5, 2020. Riskaware Ltd, Bristol, UK

¹⁴² Panel interview with OSESGY team, 13 July 2020. See Doc: 200704 Safer Proposal2 June 2020 ENG.

¹⁴³ <https://www.mei.edu/publications/defusing-floating-bomb-yemens-impending-safer-disaster>

¹⁴⁴ <https://www.un.org/sg/en/content/noon-briefing-highlight>.

to accept the mission. Based on the *note verbale*, the UN submitted another official request for the assessment mission to the Houthi authorities on 14 July.

13. Through mid-2020 the SAFER became an item of political significance. Alongside some rather tense exchanges between the Houthi leadership and external observers, the Houthis installed armed guards on the SAFER along with some surveillance cameras. The scale of Houthi influence on the SAFER itself has diminished the capacity of the SAFER's crew to work independently, to the extent that by September 2020, SEPOC, the company who legally own and operate the SAFER, felt they no longer had any effective control over the vessel.

III Current state of play

14. Engagement by the Houthi authorities on the SAFER issue has accelerated since June 2020. Following several weeks of technical consultations, the Houthi authorities agreed in principle to the proposed assessment mission's scope of work during a meeting in mid-October. Subsequent correspondence has provided clarifications on several supporting issues, including the contractual relationship between the UN and the specialist company contracted to complete the assessment and the initial repairs. In late November, the remaining issues on the scope of work were resolved, and the UN finally received signed documentation from the Houthis that formally authorised the assessment mission. The next step is to address the many logistical issues surrounding the deployment of a fully equipped service vessel to the SAFER's location. If the logistic issues can be resolved in good time, at the very earliest, the assessment mission may go ahead in February 2021.
15. If the Assessment mission goes ahead smoothly, by mid-March the UN should be in a position to release a report. From what is known of the SAFER, the report will probably confirm that the only safe and sensible course of action is for the vessel to be emptied of its cargo and to be removed for scrap. The UN will almost certainly pay for this entire operation, which will cost much more than the recoverable costs from selling the cargo and the ship.
16. It is at this point that some significant hurdles may arise:
 - a) If the cargo of crude oil is to be extracted from the SAFER and sold, there may be disagreements over ownership of the cargo, who prices the cargo, who buys the cargo, and how the proceeds of its sale are to be divided – if at all. This might invoke the Hudaydah agreement, bringing with it many of the dimensions of the economic war between the GoY and the Houthis.
 - b) Once the fate of the cargo is agreed, the cargo can be removed by a contractor. The choice of contractor will almost certainly be contested with the Houthis pressing for a preferred contractor. This will create problems if any kind of safety standards are to be maintained.
 - c) Lastly, once it is emptied of its cargo, the SAFER should be removed for scrap. Again, the Houthis may demand that their preferred contractor does the work. Likewise, this will create problems if any kind of safety standards are to be maintained.
17. Despite being an apolitical and neutral issue that concerns the common human safety and security of all the Red Sea communities, the Houthi authorities have, from 2019 onwards, both through their statements and through their actions in preventing UN access to the ship, been seen to instrumentalise the SAFER. The Houthis have understood, rightly, that the international community will make serious concessions in order to protect vulnerable civilian populations in Yemen, the Red Sea, the shipping lanes and to prevent the costs of cleanup.
18. The SAFER represents a situation in which the decisions made have become a reflection of the nature of the Houthi authorities and the quality of the UN's engagement with them. The chronology of negotiations around the SAFER over the last sixteen months has become a visible indicator of the decision-making characteristics and priorities of the Houthi body politic.

Annex 22: Attack on the tanker GLADIOLUS on 3 March 2020

Figure 22.1
Screenshot from the radar of the GLADIOLUS



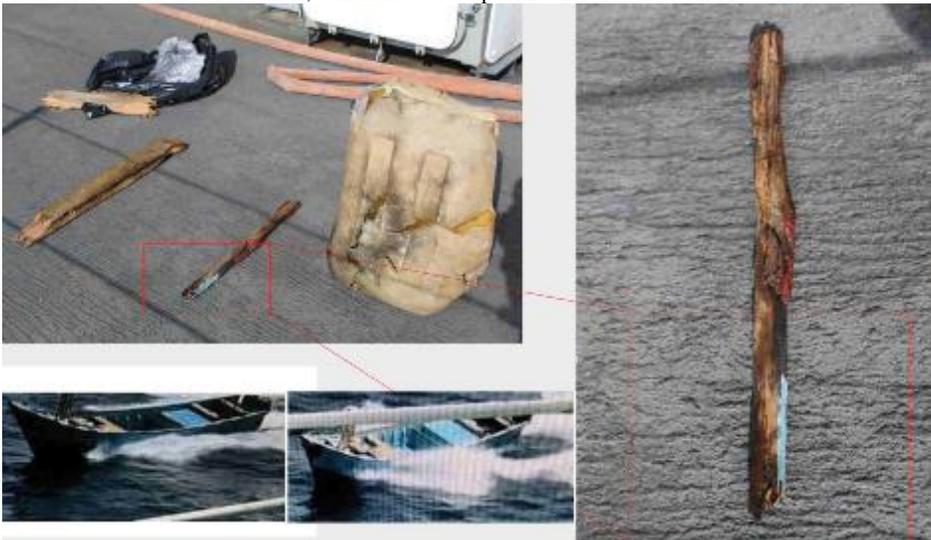
Figure 22.2
Unmanned skiff on the port side of the GLADIOLUS



Figure 22.3
Smoke from the debris of the skiff, taken by another merchant ship



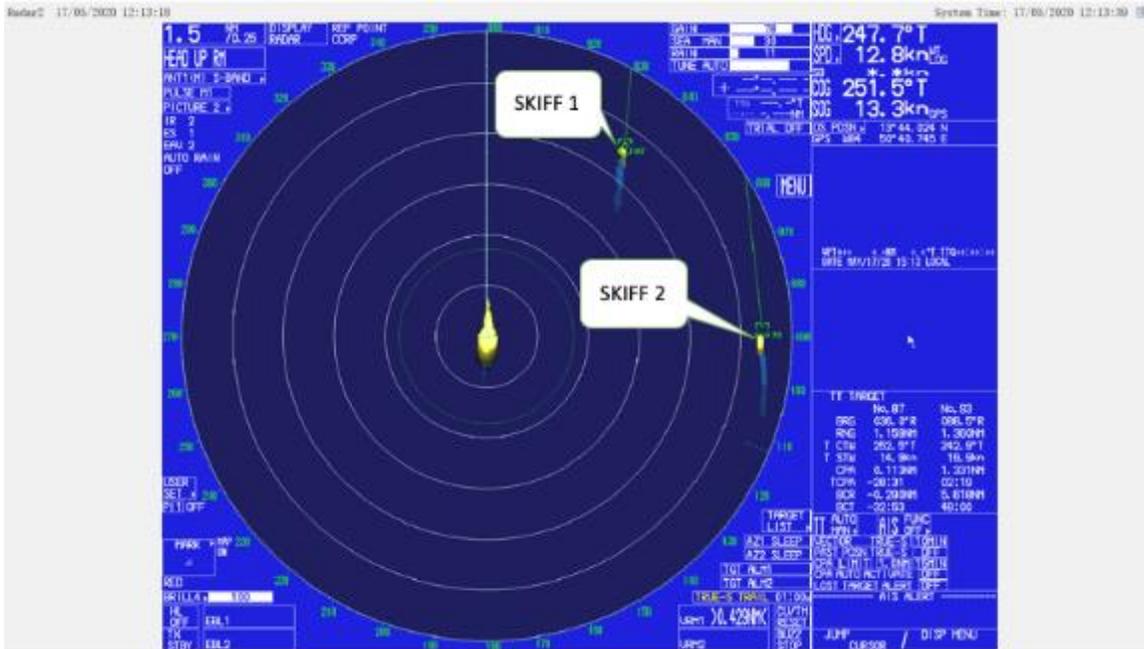
Figure 22.4
Recovered debris from the skiff, which has tested positive for traces of RDX



Source: Confidential

Annex 23: Attack on the tanker STOLT APAL on 17 May 2020

Figure 23.1
Screenshot from the radar of the STOLT APAL at 15.13 hours local time



The two skiffs follow a parallel course to the STOLT APAL

Figure 23.2
Screenshot from the radar of the STOLT APAL at 15.19 hours local time



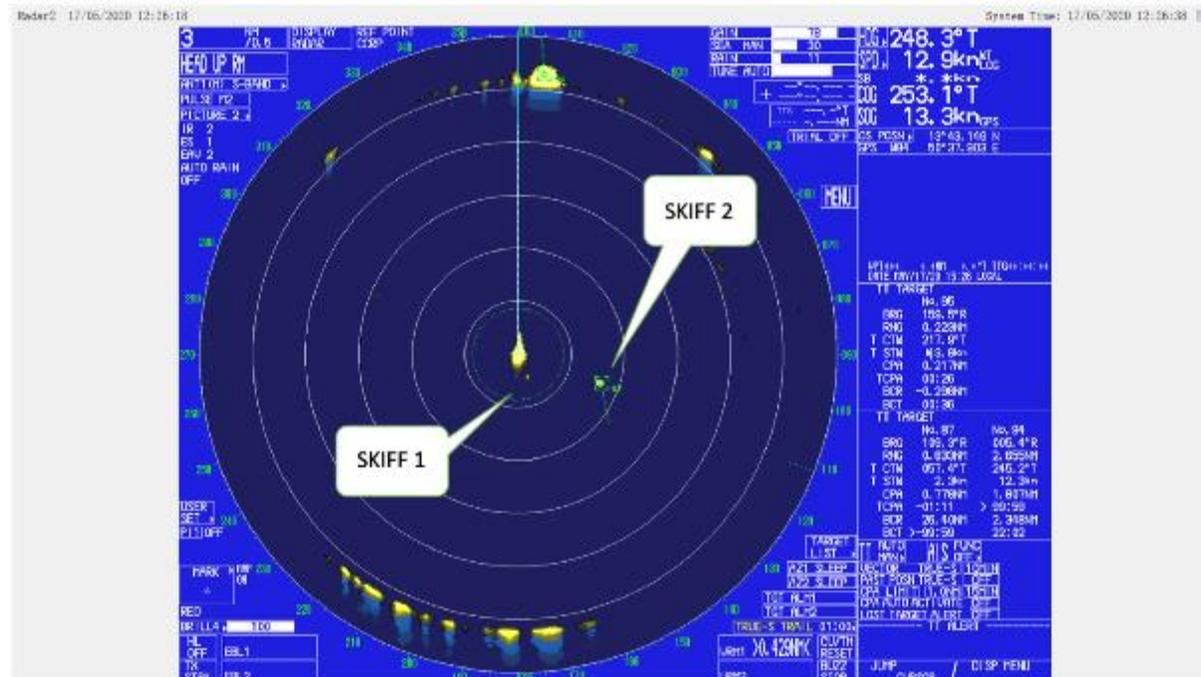
The two skiffs come alongside with each other

Figure 23.3
Screenshot from the radar of the STOLT APAL at 15.23 hours local time



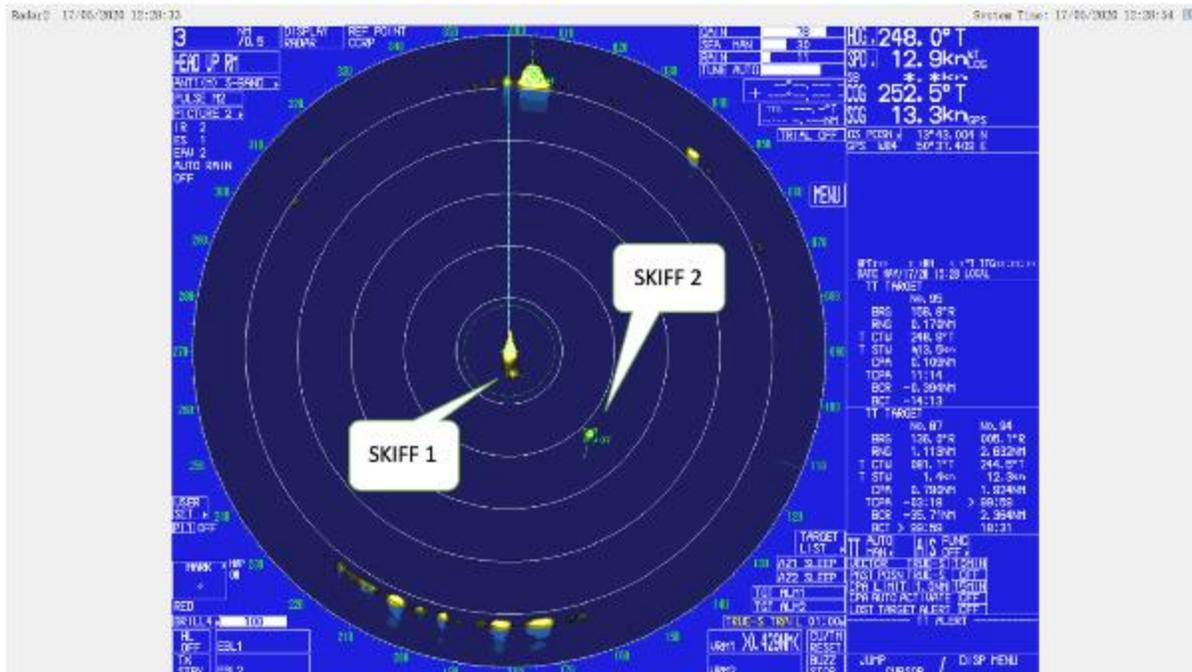
Skiff #1 moves towards the STOLT APAL

Figure 23.4
Screenshot from the radar of the STOLT APAL at 15.26hours local time



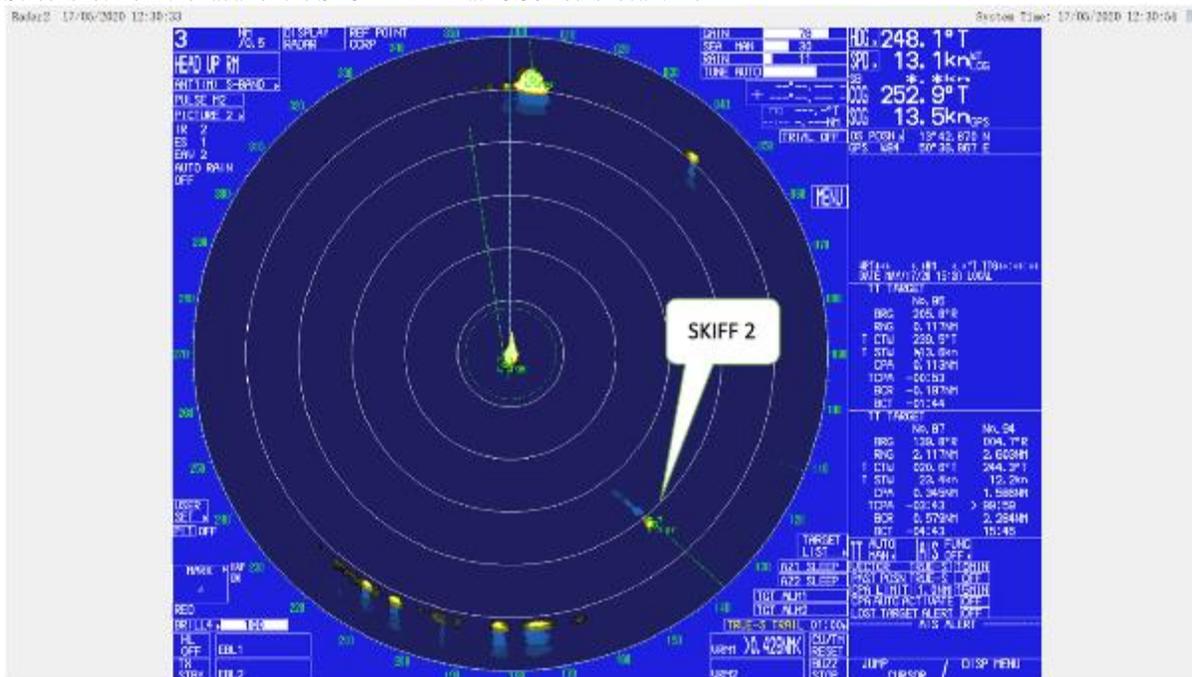
Skiff #1 approaches the STOLT APAL on starboard quarter

Figure 23.5
Screenshot from the radar of the STOLT APAL at 15.28 hours local time



Skiff #1 explodes, skiff #2 retreats

Figure 23.6
Screenshot from the radar of the STOLT APAL at 15.30 hours local time



Last radar image of skiff #2

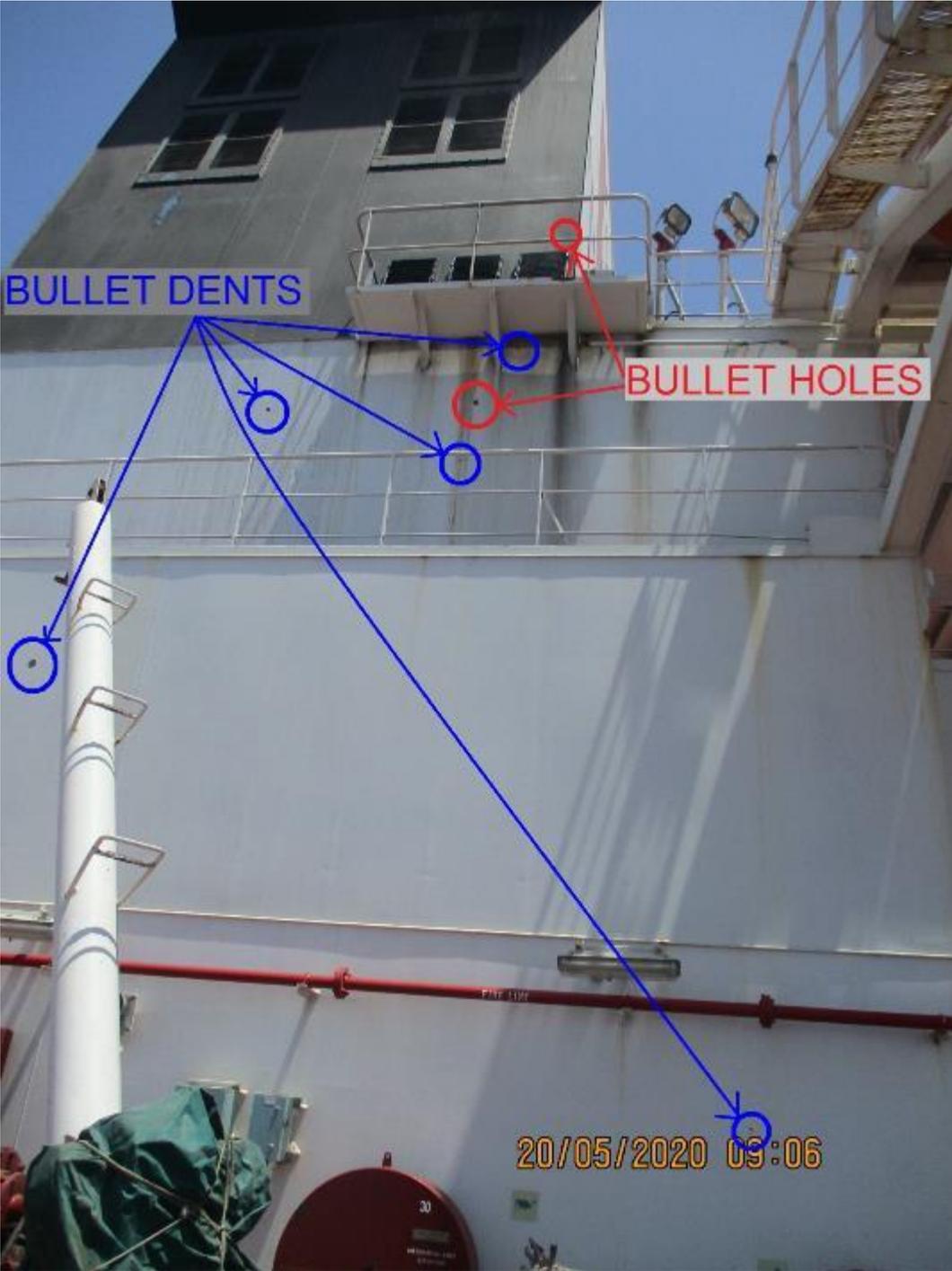
Figure 23.7
Burning debris of skiff #1



Figure 23.8
Bullet fragments recovered on the STOLT APAL



Figure 23.9
Bullet dents and holes on the STOLT APAL



Source: Confidential

Annex 24: Attack on the tanker SYRA on 3 October 2020

Figure 24.1

Location of the SYRA at Rudhum terminal prior to the attack



Source: *The Norwegian Shipowners' Mutual War Risks Insurance Association*

Figure 24.2
Footage from the CCTV camera on the SYRA showing the explosion and the floating object



Source: Confidential

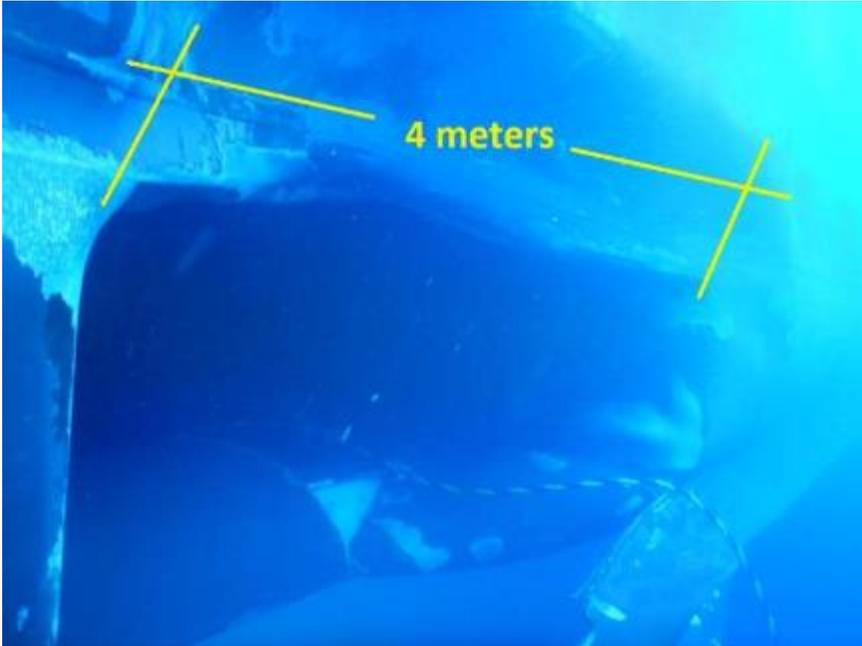
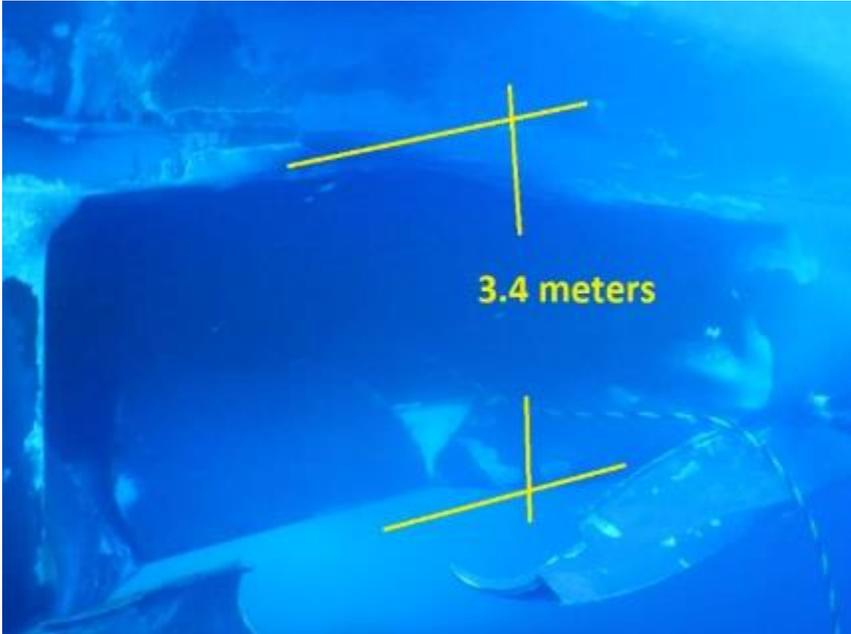
Figure 24.3

Satellite images showing an oil spill at Rudhum terminal, likely as a result of the hastily disconnected cargo hose



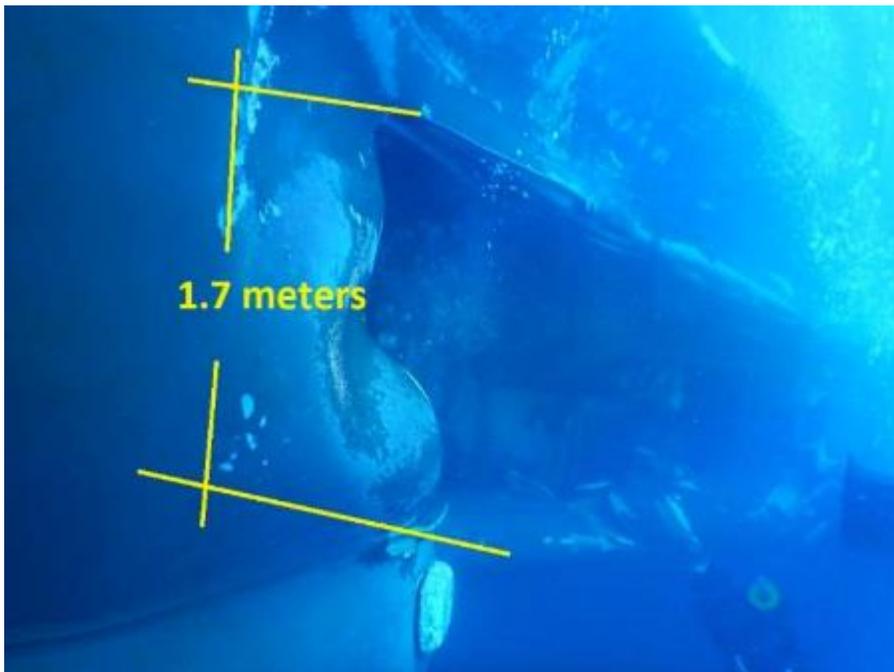
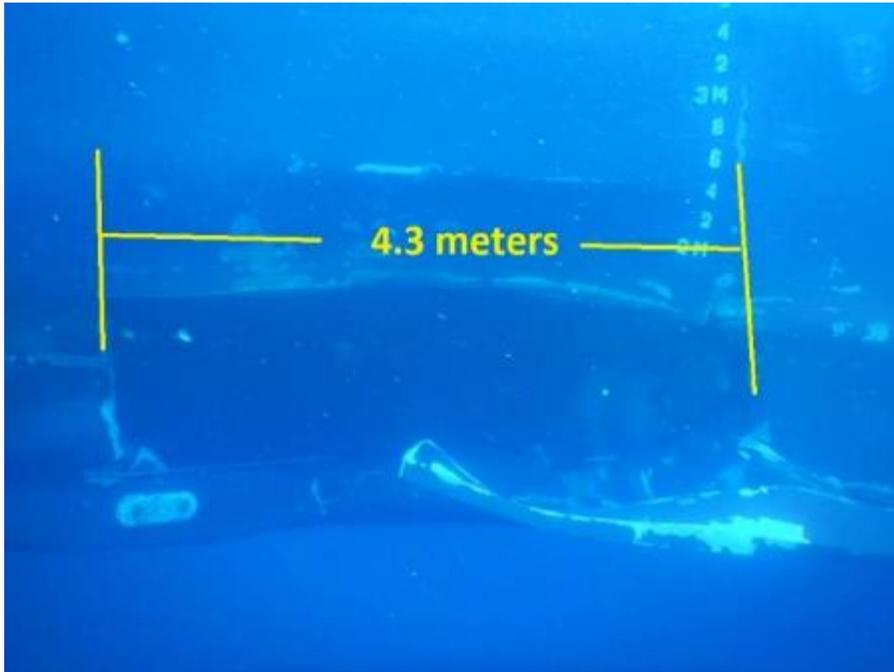
Source: *The Norwegian Shipowners' Mutual War Risks Insurance Association*

Figure 24.4
Dimensions of the first hole on the SYRA



Source: Confidential

Figure 24.5
Dimensions of the second hole on the SYRA



Source: Confidential

Annex 25: Case Study: Analysis of the Houthi State Budget from Fiscal Year 2015 to 2019 versus the Government of Yemen's budget from 2013 and 2014.

- 1 Over the past five years the Houthis have successfully expanded their territorial and economic footprint in Yemen to the point where they now control a significant portion of the country's economy. With close to 80% of the Yemeni population living in areas under their control, the Houthis are responsible for the delivery of public services that meet the needs of citizens, fair and just collection of revenue, and effective resource mobilisation and allocation – all necessary precursors for a well-performing Public Financial Management (PFM) system.
- 2 One of the ways to gauge a Government's PFM performance is to analyse its budget. For this case study, the Panel focused its analysis on the Houthis' revenue collection efforts, via taxes and customs, in order to highlight irregularities and abuses. In the future, the Panel will expand its investigation and focus on the expenditure side of the Houthis' finances in order to have a more detailed overview of how the Houthis are managing both sides of their government's balance sheet.
- 3 The Panel analysed a set of documents, including Houthis' internal documents, to gain a better understanding of how the Houthis have been collecting and managing revenue streams in territories under their control, meanwhile orchestrating a sophisticated campaign to strip specific individuals and companies of their wealth through an array of extortion schemes. For this analysis, the Panel obtained the following documents from various sources:
 - a) A statement by the Houthi government to the house of representatives on the spending plan for the second half (July – December) of 2019);
 - b) Tables of estimates of the state's general budget for the first and second half of the fiscal year 2019 for the local authorities and the central authority;
 - c) Tables of totals of amounts for the supplier and actual disbursement for the first half of the fiscal year 2019 for central and local authorities;
 - d) Table of calculation of central appropriations, the spending plan of the central authority for the first and second half of 2019;
 - e) Actual financial data for state revenues in the general budget for the fiscal year 2018, which were included in the Houthi budget for the year 2019 for comparison;
 - f) Actual and estimated financial data for revenues in the 2017 general budget;
 - g) Actual financial data for revenues in the general budgets of the Government of Yemen for the fiscal year 2016; and
 - h) Actual financial data for revenues in the general budgets of the Government of Yemen for the fiscal year 2014 and 2015 contained in the annual report of the Central Bank of Yemen for the year 2015.
- 4 The Houthis presented a six-month (semi-annual) state budget to the Sana'a-based house of representatives. The budget included estimates for the first and second half of the fiscal year 2019, a practice that is contrary to Article 5 of Financial Law No. 8 of the year 1990, as the Article stipulates that an annual budget must be prepared for a fiscal year beginning on the first of January and ending at the end of December of the same year, not on a bi-annual basis.

I Overview of the Budget

- 5 In analysing the budget, the Panel identified several violations, which in the Panel's view, are suspicious in nature, the most important of which are:
- a) The draft budget estimates did not include the estimated budgets for economic units (financial sector, general government sector, non-financial corporations). For example budget estimates for State-Owned Enterprises (SOEs) and para-statal, whose revenues and expenditures have traditionally exceeded the general state budget, were not included in the bi-annual budget. Among the most prominent and important of these units, which are located in Houthi-controlled areas, are the CBY in Sana'a, the Agricultural Credit Bank, the Yemen Bank for Reconstruction and Development, the Public Telecommunications Corporation, the Yemen Oil Company (Oil Derivatives Distribution Company), the Yemeni Gas Company, and the Public Corporation for the Industry and Marketing of Cement (Omran Factory, Bajel Factory, and Al-Barah Factory), the Kamaran Tobacco Company, Yemen Airways, a number of telecom companies, and the Yemen Economic Corporation (YECO). Together, these units contribute more than 95% of the state's revenues from commercial (VAT and other indirect taxes) and corporate tax revenues. This lack of transparency from the Houthis on the financial health of the economic units leads the Panel to believe that these companies i) are not audited on a regular basis, ii) their balance sheets and accounting methods do not adhere to any internationally-accepted accounting standards, and iii) there are irregularities that could be attributed to corruption and mismanagement of resources.
 - b) Preparing a separate budget that includes the governorates controlled by the Houthis, namely the municipality of the capital Sana'a, Ta'izz, al Jawf, al Hudaydah, Hajjah, Saadah, Amran, Al-Mahwit, Raymah, Dhamar, and al Baydah. This practice is contrary to the country's constitution and budget laws because the government is required to submit one state budget which aggregates the financial resources and expenditures of all entities and territories under its control.
 - c) The segregation and classification of certain contributions (for example Zakat, and Title 2 taxes) outside of the state budget is a violation of the country's tax laws.
- 6 The Panel has focused its attention on the government's revenue collection efforts during the period. The Panel compiled a set of resource streams from 2013 to 2019, segregated by tax category and then aggregated annually, this is without accounting for inflation or foreign exchange fluctuations to simply the calculations. This simplified table then shows the discrepancy in resource collection between the GoY and Houthi budgets.

Table 25.1
Discrepancies in resource collection

<i>Year</i>	<i>2019</i>	<i>2019</i>	<i>2019</i>	<i>2018</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>
<i>Statement</i>	<i>Difference Between & Panel's Houthi's Estimates</i>	<i>Panel's Estimates</i>	<i>Houthi Estimates</i>	<i>Houthi Budget</i>	<i>Houthi Budget</i>	<i>GoY Budget</i>	<i>GoY Budget</i>
Title 1: Tax Revenue	380.44	799.21	418.77	485.21	474.00	586.40	626.84
Title 2: Grants	-			-	10.60	248.20	110.25
Title 3: Revenue from income and sales of goods and services	659	735.98	76.98	471.74	568.60	1,396.70	1,399.98
Title 4: Disposal of Non-Financial Assets	-						
Title 5: disposing of financial assets and assuming liabilities	-						
Title 6: Acquisition of Financial Assets and Payments of Liabilities (Without Acquiring Financial Assets)	-						
Total (billion YER)	1,039.44	1,535.19	495.75	956.95	1,053.20	2,231.30	2,137.07

Source: Panel

- 7 Data and information were collected from the state's final accounts for the year 2013, the annual reports of the CBY on the state's public finances for the years 2014 and 2015, reports of the Central Statistics Organisation for the fiscal year 2016, and the estimated and actual budgets submitted by the Houthis to the house of representatives in Sana'a for the years 2018 and 2019.

II Revenue from Title 1, 2, and 3

- 8 One of the anomalies detected in the Houthi budget is that inflation on the price of goods and services and the deterioration of the exchange rate of the Yemeni riyal against foreign currencies did not result in an increase in revenues collected. Being heavily dependent on imports, the budget should reflect the adverse effects of these factors, and should, in theory, clearly indicate an increase in government revenue, especially in the tax and customs categories. However, the Panel believes that the effects of the war, and slowdown in business activity played a role in canceling the aforementioned effects on the budget, which is why the Panel did not include inflation and exchange rates in its calculations.
- 9 While tax revenue collected from individuals (Title 1) remained steady during the period, there is a collapse in revenue in Titles 2 and 3 (Grants & government's share of profit from SOEs, para-statals, corporate, and others) from 2015 to date. From 2013 to 2019 total revenue was quartered (in YER terms), dropping from 2,137 billion YER (9.93 billion USD) in 2013 to less than 500 billion YER (880 million USD) in 2019.
- 10 Some of the factors that have led to this sharp drop are the following:
- Zakat contributions are no longer included in the state budget because the Houthis created the General Authority on Zakat (GAZ) to manage these resources. While a government entity, the GAZ reports directly to the supreme political council, and its finances are obscure. According to documents obtained by the Panel, Zakat contributions for 2019 totaled 43 billion YER (75 million USD),¹⁴⁵ and 2020 contributions are higher. The Panel is currently investigating the GAZ, however initial findings have shown that Zakat contributions are being diverted to pay for the Houthis' war effort, and for the personal enrichment of Houthi leaders. Some reports have indicated that less than 10% of resources collected by the GAZ are redistributed to the needy.
 - Diversion of resources from profits and capital gains generated from the government's stake in SOEs and para-statals, and the application of arbitrary and illegal taxation measures are the main contributors to the collapse in tax revenue, while in some instances there are withdrawals of funds from government accounts without justification. The Houthis have been aggressively targeting the government's revenue streams by

¹⁴⁵ <https://m.yemenalghad.net/news45505.html>

controlling the management of companies and institutions, and in 2019 the Houthis stepped up their efforts to leave the government with very little profit from Title 3 (in 2018 profit stood at 471.49 billion YER, while projections of profits for 2019 showed a very sharp drop to just 76.89 billion). In the Panel's view, the Houthis diverted the difference (394.6 billion YER or 694.7 million USD) from this tax category in 2019. By controlling these companies, the Houthis impose various expenses which affect the companies' bottom lines and leave very little tax revenue for the government. Examples of expenses imposed on companies include:

- a. Charge expenditures such as salaries for martyrs and other financial allocations. All of these extra expenses are illegal and serve to negatively affect the profits and surpluses of these companies and institutions. This is subsequently reflected in the reduction of state revenues;
- b) Engaging in business ventures that benefit individuals with links to Houthi leaders, even if these ventures eventually hurt the company's bottom line; and
- c) Funding Houthi-affiliated associations.

See Annex 26 for a more detailed explanation of how Houthis exploit companies.

11. The arbitrary imposition of taxes is contrary to the country's tax laws. The Houthi government's statement to the house of representatives refers to the violation of applying an arbitrary tax of 7.5 billion YER on the CBY Sana'a's profit for 2019, an amount that is substantially lower than the standard corporate tax rate in Yemen.

Figure 25.1

Extract from the Houthi budget on arbitrary imposition of taxes

- 3- **إيرادات مصلحة الضرائب:** تم تقدير إيرادات مصلحة الضرائب المركزية في ضوء الأسس التالية:
- تم تقدير إيرادات المصلحة المركزية (بخلاف ضريبة المرتبات والأجور وما في حكمها على العاملين في الجهاز الإداري للدولة، والضريبة على فائض أرباح البنك المركزي)، في ضوء مؤشرات المحصل الفعلي.
 - تقدير إيرادات ضريبة المرتبات والأجور وما في حكمها على العاملين في الجهاز الإداري للدولة وفقاً لتقديراتها في خطة الإنفاق للنصف الأول 2019م. كون خطة الإنفاق للنصف الثاني 2019م قد استوعبت كامل مرتبات النصف الثاني.
 - تم تقدير الضريبة على فائض أرباح البنك المركزي (بخلاف الضريبة على فائض أرباح البنك من الفوائد التي تدفعها الحكومة له مقابل الاقتراض المباشر من البنك - السحب على المكشوف - كونها تعكس إيراد ونفقة)، بمبلغ (7.5) مليار ريال.
- كما تم تقدير إيرادات المصلحة المحلية للمحافظات تحت السيطرة في ضوء الفعلي للنصف الثاني 2018م. مع مراعاة ما طرأ عليه من تغيرات في الربع الأول 2019م. وفي ضوء ذلك فقد بلغت إيرادات المصلحة المركزية والمحلية في خطة الإنفاق للنصف الثاني 2019م.

Source: Confidential

- 12 This is considered a clear violation of Article No. 16 of Financial Law No. 8 of 1990, as amended by Law No. 50 of 1999., where the article stipulates that revenues are estimated without deducting any expenditures from them, and it is not permissible to allocate tax revenues to a specific item of the disbursement except by law. In 2015, the CBY paid 41.8 billion YER in taxes to the Government, as indicated in the Deloitte and Touche (Middle East) report.

Figure 26.2
Extract from CBY audited report by Deloitte and Touche

البنك المركزي اليمني صنعاء - الجمهورية اليمنية بيان الأرباح أو الخسائر للسنة المنتهية في ٣١ ديسمبر ٢٠١٥		
٢٠١٤	٢٠١٥	إيضاح
ألف ريال يمني	ألف ريال يمني	
١٤٢,٢٩٤,٧٩٩	٢٠٠,٠٥٤,١٦٠	٢٥ إيرادات فوائد
(٨,٧٩١,٨٨٢)	(٢,٢٦٤,٩١٠)	٢٦ مصاريف فوائد
١٣٣,٥٠٢,٩١٧	١٩٧,٧٨٩,٢٥٠	صافي إيرادات الفوائد
٣٠٣,٨٥٩	٧١,٣٣٢	إيرادات عمولات
(٣٤٨,١٠٠)	(٢٨٤,٥١٣)	مصاريف رسوم وعمولات أخرى
(٤٤,٢٤١)	(٢١٣,١٨١)	
٥٠,٤٠٦,٣٧٢	٥٧,٢٥٤,٥٩٥	٢٧ إيرادات إستثمارات وإيرادات أخرى
١٨٣,٨٦٥,٠٤٨	٢٥٤,٨٣٠,٦٦٤	إيرادات العمليات
(٥٠٧,١٤٥)	(٣١٨,٥٦٦)	مصاريف إتلاف عملة
(٨,٦٢٧,٩١٠)	(٨,٣١٠,٨٥٦)	٢٩ تكاليف الموظفين
(١,٨٤٠,٢٠٧)	(١,٤٩٣,٠١٣)	مصاريف إدارية وعمومية
(١٧٩,٣٣٦)	(١٥٠,٥٧٢)	١٤ إهلاك ممتلكات ومعدات
(١١,١٥٤,٥٩٨)	(١٠,٢٧٣,٠٠٨)	تكاليف العمليات
١٧٢,٧١٠,٤٥٠	٢٤٤,٥٥٧,٦٥٦	ربح العمليات
١,١٥٠,٤٦٥	١,٠٠٩,١١٢	٨ التغيير في القيمة العادلة لموجودات مالية بالقيمة العادلة من خلال الأرباح أو الخسائر
(٩,٩٦١)	١,٥٩٥	أرباح/(خسائر) استبعاد ممتلكات ومعدات
(٤١٠,٣٣١)	(٤١١,٩٥٨)	مصروف فريضة الزكاة الشرعية
-	(٣٦,١٤١,٦٠٣)	٣٠ خسائر أخرى
١٧٣,٤٤٠,٦٢٣	٢٠٩,٠١٤,٨٠٢	ربح السنة قبل خصم ضريبة الأرباح التجارية والصناعية
(٣٤,٦٨٨,١٢٥)	(٤١,٨٠٢,٩٦٠)	٢١ ضريبة الأرباح التجارية والصناعية
١٣٨,٧٥٢,٤٩٨	١٦٧,٢١١,٨٤٢	ربح السنة (وفقاً لأحكام قانون البنك المركزي اليمني)
تعديلات:		
تسوية بين ربح السنة وفقاً لأحكام قانون البنك المركزي اليمني ومعايير التقارير المالية الدولية:		
١٣٨,٧٥٢,٤٩٨	١٦٧,٢١١,٨٤٢	ربح السنة (وفقاً لأحكام قانون البنك المركزي اليمني)
(٣٥,٣٢٧,٨٩٥)	(٢٤,٤٢٨,٢٨٨)	٢٤ خسائر أرباح تقييم موجودات ومطلوبات البنك بالذهب والعملات الأجنبية
١٠٣,٤٢٤,٦٠٣	١٤٢,٧٨٣,٥٥٤	ربح السنة (وفقاً لمعايير التقارير المالية الدولية)

Source: CBY

- 13 Another example of arbitrary imposition of taxes, contrary to the country's finance laws, is noted in Title 3 revenue from property income and sales of goods and services.
- 14 The reason for the shortage in revenue is the manipulation perpetrated by the Houthis with regard to the revenues from the government's share of surplus profits of financial and non-financial public institutions. This stands in

violation of financial laws and regulations. The Houthis clearly indicated these violations in the statement of the Houthi government to the house of representatives:

Figure 26.3

Extract from the Houthi bi-annual budget for 2019

6- **حصة الحكومة من فائض الأرباح:** تم تقديرها بالاسترشاد بمؤشرات التنفيذ الفعلي ونتائج المراجعة لمشاريع موازنات الوحدات الاقتصادية في ضوء التطورات الأخيرة من قبل دول العدوان وتأثيرها على بعض هذه الوحدات (مستبعداً منها ما تم الارتباط به في خطة الإنفاق للنصف الأول 2019م). كما تم تقدير حصة الحكومة من فائض أرباح البنك المركزي اليمني (بخلاف حصة الحكومة من فائض أرباح البنك الناتج عن الفوائد المدفوعة له مقابل الافتراض المباشر من البنك المركزي - السحب على المكشوف - كونها إيراد ونفقة) بحوالي (30) مليار ريال. لتبلغ بذلك تقديرات حصة الحكومة من فائض الأرباح في خطة الإنفاق للنصف الثاني 2019م حوالي (45.6) مليار ريال، مقارنة بمبلغ (13.6) مليار ريال في خطة الإنفاق للنصف الأول 2019م.

Source: Confidential

- 15 The Panel's conservative calculations and estimates, coupled with a careful analysis of the documents collected, have revealed that the Houthis' diversion efforts, via the numerous channels and mechanisms they have set up, are allowing them to launder at least **1,039 billion YER in 2019 - the equivalent of 1.829 billion USD** (1 USD = 568 YER in 2019) originally destined to fill the government's coffers, pay salaries, and provide basic services to citizens. The Houthis have diverted this amount to fund their operations, and to enrich themselves.

III Foreign Assistance

- 16 The Houthis do not include international humanitarian aid (in kind and in cash) in its budget, as required under Financial Law No. 8 of 1990 and its amendments, where Article 6 states:

“General budgets must include:

1. Estimates of all types of revenues, including all aid, in-kind and cash donations, and withdrawals from in-kind and cash loans that may be collected or obtained during the fiscal year under consideration;
2. Estimates of all types of expenditures expected to be spent during the estimated fiscal year, including allocations for debt service or domestic and foreign loans.”

- 17 The Houthis set up an umbrella organization, the Supreme Council for the Management and Co-ordination of Humanitarian Affairs (SCMCHA) to manage foreign aid in areas under their control. A detailed breakdown of aid receipts and expenditure is unavailable, which leads the Panel to believe that similar to the GAZ, SCMCHA is potentially diverting a portion of the aid it receives or manages.

	169,927,010		8,333,393		رسوم فتح المحلات التجارية	٣	٤	١	46,651,000	19,567,831
	493,626,473		32,298,870		رسوم تراخيص مزاولة المهن المختلفة	٤	٤	١	135,518,000	61,928,666
	78,037,261		27,714,587		رسوم تراخيص الصطاد	٥	٤	١	21,424,000	120,000
	261,805,832		47,939,731		رسوم تراخيص المنشآت التعليمية والصحية الخاصة	٦	٤	١	71,875,000	56,970,358
	125,819,785		6,562,693		رسوم فتح الصيدليات والأشعة والمختبرات والمخازن بكافة أنواعها	٧	٤	١	34,542,000	16,161,868
	57,580,892		918,361		رسوم إنشاء مكاتب الإرشاد الزراعي والمنشآت والمزارع الخاصة	٨	٤	١	15,808,000	2,117,100
	1,722,910		-		رسوم تراخيص مدارس تدريب قيادة السيارات	٩	٤	١	473,000	-
	770,446,755		179,139,666		رسوم الدعاية والإعلان	١٠	٤	١	211,515,000	135,834,082
	143,875,736		15,471,984		رسوم رخص العمال الفنية	١١	٤	١	39,499,000	18,246,960
	225,835,987		3,000,000		إيرادات رخص مزاولة مهنة الاستيراد	١٢	٤	١	62,000,000	30,152,423
	6,833,360		2,000,000		إيرادات رخص مزاولة مهنة التصدير	١٣	٤	١	1,876,000	1,497,875
	20,712,605,114		19,090,041,130		رسوم استخدام أجهزة الاتصالات ذات الترددات	١٤	٤	١	4,669,101,000	2,784,385,990
	286,922,730		137,000,000		أخرى	١٥	٤	١	353,306,000	217,862,609
78,055,335,979	127,800,000,000	49,744,664,021	47,569,257,000	48,959,918,112	الضرائب على التجارة والعمليات الدولية	٦	١	٦	150,039,770,000	107,394,308,772
	125,069,640,000		46,131,136,000		الرسوم الجمركية	١	٦	١	145,499,044,000	101,801,478,474
	18,754,768,826		1,046,152,000		الرسوم الجمركية على السيارات ووسائل النقل المختلفة	١	١	٦	15,706,481,000	24,110,682,643
	3,458,341,247		1,476,536,000		الرسوم الجمركية على الآلات والمعدات والأجهزة الكهربائية	٢	١	٦	5,077,210,000	2,899,796,162
	5,457,017,170		1,122,942,000		الرسوم الجمركية على الأدوية والأجهزة والمعدات الطبية	٣	١	٦	6,620,468,000	4,575,672,646
	1,334,688		-		الرسوم الجمركية على الآلات والمعدات والأجهزة بمسآلها (الالكترونية) مسآع الكهربية والطبية	٤	١	٦	-	1,119,122
	-		-		الرسوم الجمركية على قطع الغيار	٥	١	٦	-	-
	-		-		الرسوم الجمركية على مواد البناء والكهرباء	٦	١	٦	-	-
	71,660,178,069		18,546,919,446		رسوم جمركية على المشتقات النفطية	٧	١	٦	-	-
	25,738,000,000		23,938,586,554		رسوم جمركية أخرى	٨	١	٦	118,094,885,000	70,214,207,901
	174,360,000		140,000,000		رسوم استيراد أخرى	٢	٦	١	755,093,000	379,546,054
	73,350,000		70,000,000		رسوم استيراد حيوانات حية	١	٢	٦	73,150,000	62,677,327
	101,010,000		70,000,000		رسوم استيراد أخرى	٢	٢	٦	681,943,000	316,868,727
	-		-		الضرائب على الصادرات	٣	٦	١	6,000,000	9,344,875
	-		-		الضريبة على الصادرات الأخرى	٢	٣	٦	6,000,000	9,344,875
	2,556,000,000		1,298,121,000		ضرائب أخرى على التجارة والعمليات الدولية	٧	٦	١	3,779,633,000	5,203,939,369
	2,556,000,000		1,298,121,000		إيرادات الغرامات والمصادرات الجمركية	١	٧	٦	3,779,633,000	5,203,939,369
	-		-		المنسج				123,970,073,000	110,250,858,335
	-		-		منح من حكومات خارجية				62,707,977,000	72,554,588,763
	-		-		منح جارية من حكومات خارجية				-	50,774,860,066
	-		-		منح تقنية جارية من حكومات خارجية				-	50,774,860,066
	-		-		منح عينية جارية من حكومات خارجية				-	-
	-		-		منح رأسمالية من حكومات خارجية				62,707,977,000	21,779,728,697
	-		-		منح تقنية رأسمالية من حكومات خارجية				62,662,232,000	19,296,909,991
	-		-		منح عينية رأسمالية من حكومات خارجية				-	2,453,450,882
	-		-		منح فنية واستشارية				45,745,000	29,367,824
	-		-		منح من منظمات دولية				61,262,096,000	37,696,269,572
	-		-		منح جارية من منظمات دولية				-	3,298,164,144
	-		-		منح تقنية جارية من منظمات دولية				-	3,269,039,732
	-		-		منح عينية جارية من منظمات دولية				-	29,124,412
	-		-		منح رأسمالية من منظمات دولية				61,262,096,000	34,398,105,428
	-		-		منح تقنية رأسمالية من منظمات دولية				50,827,711,000	11,128,724,087
	-		-		منح عينية رأسمالية من منظمات دولية				10,434,385,000	23,184,751,878
	-		-		منح فنية واستشارية				-	84,629,463
	735,980,553,500	76,979,616,214	86,630,133,135	471,739,223,702	إيرادات دخل الملكية ومبيعات السلع والخدمات والتحويلات المتوقعة				1,272,587,021,000	1,399,983,659,397
	705,732,401,500	57,179,296,613	67,172,522,310	456,456,147,934	دخل الملكية				1,231,476,869,000	1,301,186,058,059
	636,073,900,887	693,253,197,500	57,179,296,613	59,264,596,000	حصة الحكومة من فائض أرباح المؤسسات العامة المالية وغير المالية				235,538,093,000	167,533,293,186
	1,879,909,500		1,150,504,000		فائض أرباح الحكومة من القطاع الزراعي والسمكي				3,759,819,000	-
	2,198,013,500		200,000,000		فائض أرباح الحكومة من القطاع الصناعي				8,396,027,000	1,602,608,090
	55,989,772,500		26,751,092,000		فائض أرباح الحكومة من قطاع النقل والاتصالات				37,326,515,000	32,623,864,039
	1,500,000,000		-		فائض أرباح الحكومة من القطاع التجاري				3,000,000,000	-
	629,148,076,000		30,500,000,000		فائض أرباح الحكومة من القطاع المالي والصرفي				157,287,019,000	132,642,367,941
	565,240,000		3,000,000		فائض أرباح الحكومة من قطاع المشروبات والتعبير				282,620,000	-
	1,475,460,000		600,000,000		فائض أرباح الحكومة من قطاع النفط والمعادن				25,237,730,000	412,142,673
	-		30,000,000		فائض أرباح الحكومة من أرباح الشركات والمؤسسات العربية العاملة في الداخل والخارج				-	-
	496,726,000		30,000,000		فائض أرباح الحكومة من مؤسسات ومشاريع أخرى				248,363,000	252,310,443
	12,479,204,000		7,907,926,310		الربح				995,938,776,000	1,133,652,764,873
	-		-		مبيعات نطق خام مصدر				313,502,915,000	573,157,369,367
	-		-		مبيعات نطق خام مستهلك محليا				472,500,000,000	404,129,692,631
	-		-		مبيعات غاز مصدر				136,899,500,000	76,435,541,571
	-		-		مبيعات غاز مستهلك محليا				35,719,161,000	32,010,259,073
	-		-		منح توقيع الاتفاقيات النفطية والتعدين				-	1,074,350,000
	-		-		منح النتائج للشركات الجنبية النفطية والمعدنية والغاز				-	-
	-		-		عمولة الامتياز على عمليات النتاج النفطى والمعدنى والغاز				25,037,996,000	23,078,421,815
	4,500,000,000		4,000,000		الضريبة على الشركات في مرحلة الاستكشافات النفطية والمعدنية والغاز				4,500,000,000	1,652,537,023
	-		-		منح التدريب والدعم المؤسسي				-	196,864,999

	48,860,000		24,454,604		إيجارات الأراضي الحكومية الزراعية	#	٤	١	٣	48,860,000	32,780,119
	701,611,000		164,188,645		إيجارات الأراضي الحكومية غير الزراعية	#	٤	١	٣	701,611,000	473,451,097
	22,338,000		14,137,887		مبيعات المحاجر	#	٤	١	٣	22,338,000	5,520,017
	7,206,395,000		7,701,145,174		إيرادات أخرى	#	٤	١	٣	7,206,395,000	21,405,977,161
7,384,467,958	13,693,234,000	6,308,766,042	7,652,936,748	4,022,675,151	مبيعات السلع والخدمات	#	١	٢	٣	25,555,234,000	21,975,636,116
	1,845,956,000		442,944,199		مبيعات المنشآت السوقية	#	١	٢	٣	6,145,956,000	663,878,139
	94,722,000		-		مبيعات المحاصيل الزراعية	#	١	٢	٣	94,722,000	18,146,034
	-		-		مبيعات الدواجن والثروة الحيوانية	#	١	٢	٣	-	684,520
	470,011,000		72,944,199		مبيعات الثروة السمكية	#	١	٢	٣	4,470,011,000	254,419,770
	874,239,000		370,000,000		إيرادات أرقام وسائل النقل	#	٤	١	٣	1,274,239,000	324,553,734
	406,984,000		-		إيرادات الكتب المدرسية	#	٥	١	٢	306,984,000	65,918,831
	-		-		مبيعات منشآت سوقية أخرى	#	٦	١	٣	-	155,250
	7,087,707,000		4,909,676,763		الرسوم الإدارية	#	٢	٢	٣	10,588,707,000	7,501,748,547
	70,552,000		13,990,353		رسوم تخطيط وإستشارات	#	١	٢	٣	104,552,000	7,528,569
	305,157,000		84,293,981		رسوم تراخيص البناء وتجديدها	#	٢	٢	٣	305,157,000	138,444,812
	972,708,000		750,416,539		إيرادات السجل التجاري والصناعي	#	٣	٢	٣	472,708,000	685,572,075
	81,749,000		38,056,248		رسوم مستحقات فحص الجودة	#	٤	٢	٣	81,749,000	35,573,751
	496,473,000		468,326,929		رسوم توثيق العقود	#	٥	٢	٣	496,473,000	417,348,743
	988,521,000		471,860,943		رسوم قضائية	#	٦	٢	٣	88,521,000	60,894,100
	16,752,000		13,800,000		رسوم التواقيد والجمعيات	#	٧	٢	٣	6,752,000	7,430,720
	13,377,000		10,000,000		رسوم رخص حيازة الأسلحة	#	٨	٢	٣	377,000	854
	38,980,000		10,286,868		رسوم ري وحفر النبار	#	٩	٢	٣	38,980,000	14,983,462
	872,955,000		771,048,326		إيرادات جوازات السفر	#	٢	٢	٣	872,955,000	614,941,416
	155,012,000		135,694,000		رسوم تصاريح العمل والقائمة لغير اليمنيين وتمديداتها	#	٢	٢	٣	355,012,000	324,745,520
	292,683,000		51,024,704		رسوم سياحية	#	٢	٢	٣	292,683,000	52,991,059
	223,664,000		125,000,000		رسوم قضائية	#	٢	٢	٣	4,223,664,000	2,598,406,700
	682,886,000		588,858,063		إيرادات البطاقات الشخصية والعائلية	#	٢	٢	٣	482,886,000	607,941,300
	29,372,000		8,702,865		رسوم شهادات الامواليد والوفيات	#	٢	٢	٣	29,372,000	21,775,978
	417,896,000		393,359,646		رسوم رخص القيادة	#	٢	٢	٣	317,896,000	253,312,817
	16,043,000		12,864,085		رسوم حفر البيارات	#	٢	٢	٣	46,043,000	41,752,986
	97,617,000		74,032,448		رسوم استخدام أرضية السواق العامة والرفصة	#	٢	٢	٣	57,617,000	37,073,180
	83,217,000		24,988,347		الرسوم المضاف على رسوم خدمات المسالخ وأسواق اللحوم والسمك	#	٢	٢	٣	83,217,000	7,921,428
	1,232,093,000		863,072,418		رسوم إدارية أخرى	#	٢	٢	٣	2,232,093,000	1,573,109,077
	4,759,571,000		2,300,315,786		مبيعات عرضية للمنشآت غير السوقية	#	٣	٢	٣	8,820,571,000	13,810,009,430
	198,240,000		66,759,864		إيجارات المباني الحكومية	#	١	٢	٣	178,240,000	243,717,633
	51,711,000		1,254,110		إيجارات الآلات والمعدات	#	٢	٢	٣	51,711,000	20,702,637
	412,372,000		183,437,314		إيرادات المطبوعات الحكومية	#	٣	٢	٣	1,112,372,000	3,036,338,912
	1,594,000		-		عائدات الورش	#	٤	٢	٣	1,594,000	-
	217,340,000		115,768,003		إيرادات الطرقات	#	٥	٢	٣	217,340,000	103,918,639
	18,394,000		-		إيرادات المراكز والمعاهد العلمية	#	٦	٢	٣	18,394,000	107,744,051
	264,850,000		151,893,959		رسوم استمارات وتسجيل	#	٧	٢	٣	364,850,000	270,349,529
	236,948,000		217,319,854		رسوم امتحانات وشهادات	#	٨	٢	٣	336,948,000	252,890,825
	4,012,000		1,974,032		رسوم مبيدات ولقاحات وأسمدة	#	٣	٢	٣	4,012,000	1,213,413
	76,947,000		41,436,488		إيرادات تآكل المعالجة	#	٣	٢	٣	76,947,000	488,497,185
	72,975,000		33,984,289		إيرادات مخابر وأشعة	#	٣	٢	٣	72,975,000	1,152,056,817
	62,674,000		13,763,903		إيرادات رفود وعمليات	#	٣	٢	٣	62,674,000	1,034,914,256
	161,866,000		22,950,674		إيرادات شهادات صحية	#	٣	٢	٣	161,866,000	83,584,527
	99,723,000		52,495,826		إيرادات الحجر الصحي	#	٣	٢	٣	80,723,000	54,549,239
	6,600,000		6,950,262		رسوم النظافة	#	٣	٢	٣	6,600,000	8,864,331
	391,533,000		256,078,022		رسوم الطرود الواردة	#	٣	٢	٣	691,533,000	717,212,296
	8,127,000		342,954		رسوم المتاحف	#	٣	٢	٣	8,127,000	376,332
	65,545,000		44,042,075		رسوم التفتاح بولف سيارات نقل الركاب والبضائع	#	٣	٢	٣	65,545,000	42,703,472
	133,010,000		80,804,137		الرسوم المقررة على حمولات وسائل نقل الحجاج والحصى والرمل	#	٣	٢	٣	133,010,000	44,948,885
	237,461,000		37,152,287		الرسوم المقررة على سيارات نقل الركاب برا	#	٣	٢	٣	137,461,000	26,166,659
	756,000		261,012		الرسوم المضاف على الرسوم المقررة على الطرود البريدية	#	٣	٢	٣	756,000	143,027
	2,036,893,000		971,646,721		مبيعات عرضية أخرى للمنشآت غير السوقية	#	٣	٢	٣	5,036,893,000	6,119,116,165
3,017,411,007	5,165,171,000	2,147,759,993	3,574,127,096	758,369,757	القرامات والجزاعات والمصادرات	#	١	٣	٣	4,165,171,000	4,359,682,804
	3,295,812,000		2,829,252,703		إيرادات الجزاعات	#	١	٣	٣	-	2,704,871,522
	3,295,812,000		2,829,252,703		إيرادات الجزاعات	#	١	٣	٣	2,295,812,000	2,704,871,522
	786,935,000		432,044,006		القرامات والمصادرات	#	٢	٣	٣	786,935,000	930,166,385
	105,920,000		97,293,829		القرامات والمصادرات (محلية)	#	١	٢	٣	105,920,000	497,084,345

	157,168,000		95,935,018		غرامات المخالفات المرورية	٢	٢	٣	٣	157,168,000	95,261,527
	3,722,000		1,249,146		غرامات إيقاف العاملين لبطاقة اللياقة الصحية	٣	٢	٣	٣	3,722,000	1,640,567
	520,125,000		237,566,013		الغرامات والمصادرات المشتركة الأخرى	٤	٢	٣	٣	520,125,000	336,179,946
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصادرات الأخرى	٣	٣	٣	٣	-	724,644,897
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصادرات الأخرى	١	٣	٣	٣	1,082,424,000	724,644,897
	-	-	-	-	التحويلات الطوعية بخلاف المنح	١	٤	٣	٣	-	143,274,783
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنح	١	٤	٣	٣	-	918,859
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنح من المقيمين	١	٤	٣	٣	-	893,995
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنح من غير المقيمين	٢	١	٤	٣	-	24,864
	-	-	-	-	التحويلات الطوعية الراسمالية بخلاف المنح	٢	٤	٣	٣	-	-
	-	-	-	-	التحويلات الطوعية الراسمالية بخلاف المنح من المقيمين	١	٢	٤	٣	-	142,355,924
45,953,434	11,389,747,000	11,343,793,566	8,230,546,981	10,502,030,860	إيرادات أخرى متنوعة	٥	٣	٣	٣	11,389,747,000	72,319,007,635
	11,389,747,000	7,016,358,292	8,230,546,981		إيرادات أخرى متنوعة	١	٥	٣	٣	11,389,747,000	72,319,007,635
	8,307,148,000	-	-	-	الإيرادات العامة المشتركة المخصصة من موارد الصناديق	١	١	٥	٣	8,307,148,000	2,874,947,728
	-	-	-	-	الخرقة والتقايات	٢	١	٥	٣	-	1,014,754,830
	-	-	-	-		٣	١	٥	٣	-	270,600
	-	-	-	-	المسترد من نفقات الموازنة عن سنين سابقة	٤	١	٥	٣	-	46,244,651,275
	3,082,599,000	-	8,230,546,981		إيرادات متنوعة أخرى	٥	١	٥	٣	3,082,599,000	22,184,383,202
	-	-	-	-	التصرف في الأصول غير المالية					115,471,000	116,495,931
	-	-	-	-	التصرف في الأصول الثابتة		١	٤		33,878,000	32,399,452
	-	-	-	-	مبيعات المياني والشايات	١	١	٤		22,638,000	16,934,814
	-	-	-	-	مبيعات المياني السكنية	١	١	٤		22,638,000	16,934,814
	-	-	-	-	مبيعات المياني غير السكنية	٢	١	٤		-	-
	-	-	-	-	مبيعات الماكينات والمعدات	٢	١	٤		11,240,000	15,464,638
	-	-	-	-	مبيعات المركبات ووسائل النقل	١	٢	٤		3,550,000	1,152,938
	-	-	-	-	مبيعات أثاث ومعدات وأجهزة المكاتب	٢	٢	٤		7,690,000	192,000
	-	-	-	-	مبيعات ماكينات ومعدات أخرى	٣	٢	٤		-	14,119,700
	-	-	-	-	التصرف في الأصول غير المنتجة	٣	٤			81,593,000	84,096,479
	-	-	-	-	مبيعات الأراضي	١	٣	٤		81,593,000	84,096,479
	-	-	-	-	مبيعات أراضي زراعية	١	١	٣	٤	5,000	6,187,500
	-	-	-	-	مبيعات أراضي صناعية	٢	١	٣	٤	2,250,000	-
	-	-	-	-	مبيعات أراضي تجارية	٣	١	٣	٤	2,693,000	-
	-	-	-	-	مبيعات أراضي سكنية	٤	١	٣	٤	54,025,000	72,757,202
	-	-	-	-	مبيعات أراضي أخرى	٥	١	٣	٤	22,620,000	5,151,777
	-	-	-	-	مبيعات أصول غير منتجة أخرى	٤	٣	٤		-	-
	-	-	-	-	أخرى	٢	٤	٣	٤	-	-
	-	-	-	-	التصرف في الأصول المالية وتحمل الخصوم				٥	49,228,686,000	40,795,957,008
	-	-	-	-	متحصلات القروض المحلي والتصرف في الأصول المالية المحلية			١	٥	11,503,685,000	6,916,027,275
	-	-	-	-	متحصلات أوراق مالية محلية بخلاف الأسهم	١	١	٥		11,503,685,000	6,916,027,275
	-	-	-	-	أخرى	٣	١	٥		11,503,685,000	6,916,027,275
	-	-	-	-	متحصلات الإقراض المحلي	٢	١	٥		-	-
	-	-	-	-	متحصلات الإقراض المقدم لمؤسسات وجهات محلية أخرى	٤	٢	١	٥	-	-
	-	-	-	-	الإقتراض الخارجي وإصدار أوراق مالية خارجية بخلاف الأسهم	٤	٤	٥		-	-
	-	-	-	-	الإقتراض الخارجي	٢	٤	٥		37,725,001,000	33,879,929,733
	-	-	-	-	قروض طويلة الأجل	١	٢	٤	٥	37,725,001,000	33,879,929,733
	-	-	-	-	قروض وسلف قصير الأجل	٢	٢	٤	٥	1,665,551,436	1,665,551,436
	-	-	-	-	قروض خارجية أخرى	٣	٢	٤	٥	-	18,487,157,540

Source: Data and information were collected from the state's final accounts for the year 2013, the annual reports of the CBY on the state's public finances for the years 2014 and 2015, reports of the Central Bureau of Statistics for the fiscal year 2016, and the estimated and actual budgets submitted by the Houthis to the house of representatives in Sana'a for the years 2018 and 2019. In order to retain the accuracy of the data collated and analyzed, the Panel has chosen to retain the original language and wording presented in the official documents.

Table 25.3

Summary of Government Revenue and Expenditure (GoY: 2013 – 2015, Houthi: 2016 to date), plus Panel estimates

فارق بالنقص	2019	2019	2019	2018	2017	2016	2015	2014	2013	مليار ريال
فساد 2019م	تقديرات	فعلي وتقديرات مبيدات الحشرات الحوية	تقديرات الحوي							البیان
1,039.44	1,535.19	495.75	549.54	956.95	358.10	877.00	1,053.20	2,231.30	2,137.07	الموارد
-										
380.44	799.21	418.77	462.91	485.21	263.67	379.20	474.00	586.40	626.84	الباب الأول (1) الإيرادات الصربية
-							10.60	248.20	110.25	الباب الثاني (2) المنج
659.00	735.98	76.98	86.63	471.74	94.43	497.80	568.60	1,396.70	1,399.98	الباب الثالث (3) : إيرادات دخل الملكية ومبيعات السلع والخدمات
-										ببب الرابع (4) : التصرف في الأصول غير المالية
-										ببب الخامس (5) : التصرف في الأصول المالية وتحمل الخصوم
-										الباب الخامس (5) : اكتساب الأصول المالية وتسديدات الخصوم (بدون اكتساب الأصول المالية)
1,039.44	1,535.19	495.75	549.54	956.95	358.10	877.00	1,053.20	2,231.30	2,137.07	الاجمالي
-										
427.91-	2,198.95	1,327.07	1,771.04	1,423.91	1,026.17	1,740.67	1,909.00	2,567.00		الاستخدامات
-	772.04	472.22	772.04	158.84	295.45	682.60	915.00	927.80		الأول (1) : أجور وتمويلات العاملين
427.91-	1,256.76	740.88	828.85	1,109.64	599.86	912.91	755.20	713.70		الباب الثاني (2) : نفقات على السلع والخدمات والممتلكات
-	87.25	61.28	87.25	90.73	33.44	108.86	117.40	699.00		الباب الثالث (3) : الإعانات والمنح والمنافع الاجتماعية
-	42.61	30.15	42.61	19.05	23.44	36.29	51.40	52.70		نفقات غير مبيوبة
-	28.71	12.76	28.71	6.96	0.15	-	44.90	128.60		ببب الرابع (4) : اكتساب الأصول غير المالية
-										الباب الخامس (5) : اكتساب الأصول المالية وتسديدات الخصوم
-	11.58	9.78	11.58	38.69	73.83	-	25.10	45.20		ببب الخامس (5) : التصرف في الأصول المالية وتحمل الخصوم (بدون التصرف في الأصول المالية)
427.91-	2,198.95	1,327.07	1,771.04	1,423.91	1,026.17	1,740.67	1,909.00	2,567.00		الاجمالي
-										
557.73-	663.76-	831.32-	1,221.49-	466.97-	668.07-	863.67-	855.80-	335.70-		العجز
	568.25	568.25	568.25	541.75	370.58	287.92	230.25	214.89		سعر الصرف

Source: Panel. In order to retain the accuracy of the data collated and analyzed, the Panel has chosen to retain the original language and wording presented in the official documents.

Figure 25.4

Excerpts from the Houthi State Budget Presented to the house of representative



قال تعالى: "وَلَنبَلِّغُنَّكُمْ بِئْسَ إِيْمَانٌ كَتُمُوا وَتَخْتبُونَ عَنِ الْمَالِ وَالْبَنَاتِ وَالْمَنَاصِبِ وَالْمَنَاصِبِ وَالْمَنَاصِبِ" (سورة البقرة 155)

والصلاة وأتم التسليم على سيدنا محمد الصادق الأمين وعلى آله وصحبه

الأخ/ رئيس مجلس النواب
الإخوة/ أعضاء هيئة رئاسة المجلس
الإخوة/ أعضاء المجلس
المحترم
المحترمون
المحترمون
السلام عليكم ورحمة الله وبركاته !!!

ببالغ السرور وموقور الاحترام وبالنيابة عن الحكومة أتقدم إلى مجلسكم الموقر بمشروع خطة الإتفاق للتصيف الثاني (يوليو- ديسمبر) 2019م للموازنة العامة للدولة والموازنات المستقلة والملحقة والصناديق الخاصة.

كما يسعدني أن أتقدم إليكم بالأصالة عن نفسي وبالنيابة عن زملائي في حكومة الإنقاذ الوطني بأجل الشكر والاحترام وعظيم الامتنان لما لمسته من مجلسكم الموقر من تعاون وثيق مع الحكومة ولفهم كبير ومنصف للظروف والأوضاع والتعقيدات القائمة نتيجة لما مارسه ومازالت تمارسه دول العدوان وحكومة المرتزقة من عدوان وحصار بري وبحري وجوي على بلادنا منذ بدء العدوان في مارس 2015م. وليس هذا فحسب، فالإ جانب سيطرتهم الكلية على أهم مصادر الإيرادات للبلاد التي كانت قائمة قبل العدوان، (النقط والغاز والقروض والمنح الخارجية) ومعظم الموارد المحلية خصوصاً من الضرائب والجمارك، سعيهم الحثيث إلى تجفيف كل مصادر الإيرادات الخارجة عن نطاق سيطرتهم، حيث نجم عن ذلك فقدان ما يقارب (85%) من الموارد المحلية والخارجية المحصلة في عام 2014م، والتي أصبحت تحت سيطرة حكومة مرتزقة العدوان.

وأمام هذا الوضع المالي الصعب والمعقد، ومع ما أفرزه العدوان والحصار من تعذر التقدم بمشاريع للموازنات العامة من الناحية الفنية والقانونية والدستورية، كان لزاماً إيجاد آلية جديدة تحقق الغرض من الموازنة، من خلال إعداد خطط إتفاق.

الأخ/ رئيس المجلس

الإخوة الأعضاء

وفي هذا الصدد، وتنفيذاً لقرار مجلس الوزراء رقم (2) لعام 2016م، والذي قضى في الفقرة (أ) من البند (3) (على وزير المالية العمل على إعداد خطة إنفاق شهرية بالنفقات التشغيلية لكافة وحدات الخدمة العامة المشمولة بقوانين ربط الموازنات العامة للدولة ووفق أسس محددة تتفق مع الإمكانيات المتاحة وفي الحدود الدنيا من النفقات التي تساعد على تسيير أعمال تلك الوحدات).

فقد قامت وزارة المالية بإعداد مشروع خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) من العام المالي 2019م، والتي تم إقرارها من قبل مجلس الوزراء بالقرار رقم (40) لعام 2019م بشأن الموافقة على خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) 2019م.

وانطلاقاً من قناعاتنا المشتركة بضرورة رفع مستوى التعاون بين السلطتين التشريعية والتنفيذية، وأهمية ارتكاز العلاقة بينهما على مبادئ الشفافية والإفصاح والمشاركة الحقيقية الكفيلة بتعزيز ورفع كفاءة رسم السياسات الاقتصادية الكلية وتنفيذها وتقييم النتائج المترتبة عليها، وتضافر جهود الجميع لتجاوز التحديات القائمة، سنعرض لكم وبصورة موجزة أهم المؤشرات الاقتصادية والأوضاع المالية للدولة والتحديات التي تواجهها المالية العامة، وتحليلاً لما يهدف إليه مشروع خطة الإنفاق للنصف الثاني (يوليو- ديسمبر) 2019م، مع توضيح الأسس والمركبات التي أخذت في الاعتبار عند إعداد التقديرات.

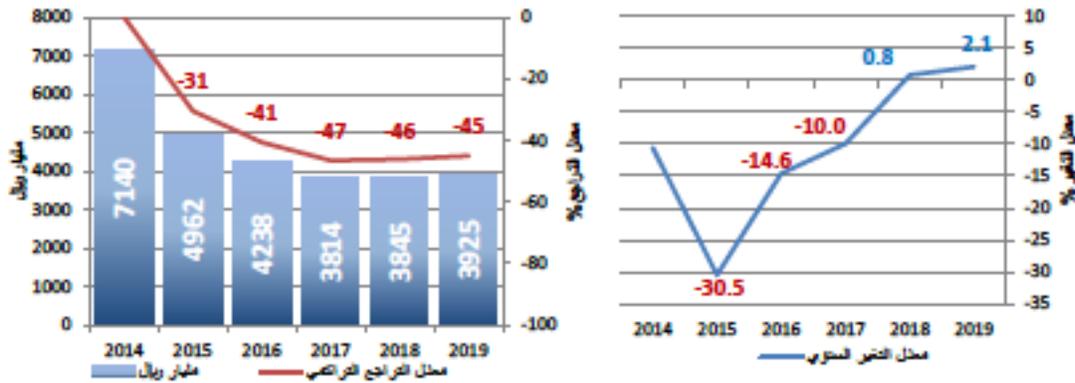
وعلى النحو التالي:

أولاً: المؤشرات الاقتصادية الكلية:

تشير بيانات المؤشرات الاقتصادية وتوقعاتها لعامي 2018م و2019م إلى الآتي:

(1) انخفاض الناتج المحلي الإجمالي الحقيقي لعام 2017م بما نسبته (47%) عن مستواه في عام 2014م. إلا إنه بفعل عوامل التكيف يتوقع بدء الاقتصاد في التحسن التدريجي من عام 2018م بمعدل نمو موجب بسيط لا يتجاوز (0.8%) عن مستواه في عام 2017م. ومع توقع تحسن أفضل في مستوى تكيف الأنشطة الاقتصادية مع تداعيات العدوان. يتوقع تحسن معدل النمو الاقتصادي في عام 2019م ليصل إلى نحو (2.1%) عما كان عليه في 2018م.

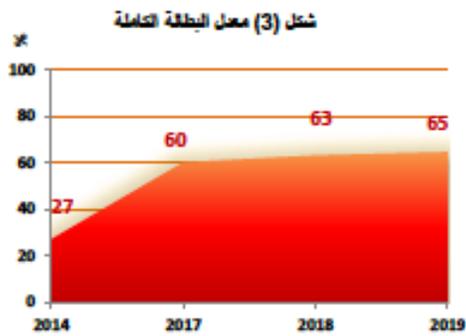
شكل (1) الناتج المحلي الإجمالي الحقيقي¹



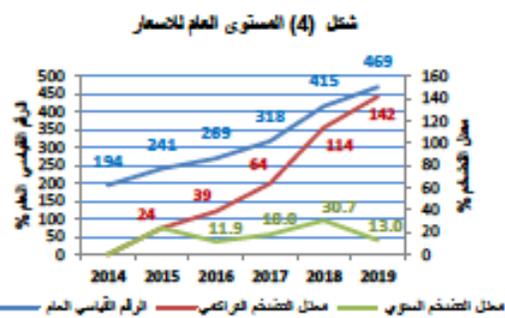
شكل (2) متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي



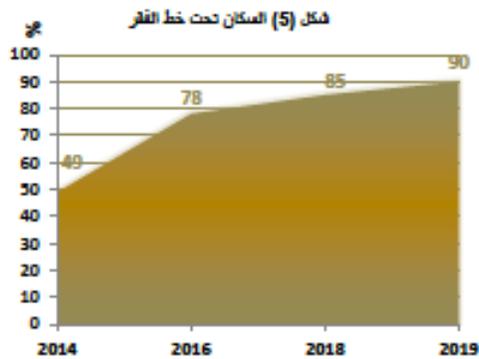
(2) في ظل ارتفاع معدل النمو السكاني الذي يصل إلى (3%)، يتوقع أن ينخفض متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي في عام 2019م عن عام 2014م بما نسبته (52.7%).



3) ارتفاع معدل البطالة الكاملة من (27%) عام 2014م إلى (60%) عام 2017م، ويتوقع أن يرتفع المعدل إلى حوالي (63%) في عام 2018م، ويتوقع استمرار ارتفاعه إلى ما بين (64 - 65%) في عام 2019م.



4) ارتفاع المستوى العام للأسعار عام 2018م عن عام 2014م بما نسبته (114%)، ويتوقع استمرار ارتفاعه في عام 2019م بمعدل (13%) عن عام 2018م.



5) ارتفاع نسبة السكان تحت خط الفقر الأعلى من (49%) عام 2014م إلى ما يزيد عن (85%) عام 2018م، ويتوقع أن تصل إلى ما يقارب (90%) في عام 2019م.

Source: Confidential

Annex 26: Case Study of Houthi Mismanagement & Diversion of Public Funds: The Kamaran Industry and Investment Company

- 1 The Kamaran Industry and Investment Company is a public joint stock tobacco company owned by the government and the private sector, with an estimated capital of seven billion riyals. The government's holding is 27.81%, the British American Tobacco Company owns 25%, the Yemen Bank for Reconstruction and Development owns 13.66%, and the remaining 33.53% is owned by private investors. The company has been generating healthy profits since its inception, paying corporate taxes in excess of 23.9 billion YER (64.7 million USD) in 2015, making it one of the largest financial contributors to the government. The company also owns many tourism investments and large farms in Al Hudaydah and other cities.
- 2 In 2017, Kamaran was seized by the Houthis, and they appointed Ahmad Al-Sadiq as its CEO. According to various sources, at the time of Mr. Al-Sadiq's appointment, Kamaran was in a very healthy financial situation with cash and bank balances of about 17.702 billion YER (45.9 million USD), 24.585 million US dollars (6.146 billion YER), and 666,000 Euros (200 million YER).

Figure 26.1

CBY Sana'a circular dated 19/11/2017 announcing the freezing of Kamaran's bank accounts

CENTRAL BANK OF YEMEN
Sana'a

البنك المركزي اليمني
صنعاء

Date :
No: ٣٩١٢٤

قطاع الرقابة على البنوك
الإدارة العامة للرقابة على البنوك
إدارة الشؤون المصرفية

التاريخ: 2017/11/19م
الرقم: ٣٩١٢٤

تعميم موجه إلى كافة البنوك العاملة في الجمهورية

المحترم
الأخ مدير عام/ المدير الإقليمي
بنككم،

بعد التحية،
استناداً إلى مذكرة وزارة المالية رقم (145-ق-وت) وتاريخ 2017/11/18م يتم إيقاف الصرف
واتخاذ الإجراءات اللازمة لنقل الحسابات الخاصة بالوحدات الموضحة أدناه :-

اسم الجهة	ح	اسم الجهة	ح
شركة ميون للصناعات المحدودة	4	شركة الخطوط الجوية اليمنية	1
شركة مارب اليمنية للتأمين	5	شركة يمن موبايل	2
شركة أساس العقارية المحدودة	6	شركة Kamaran للصناعات والاستثمار	3

وعلى مسؤوليتك وزارة المالية.

وتقبلوا تحياتنا.

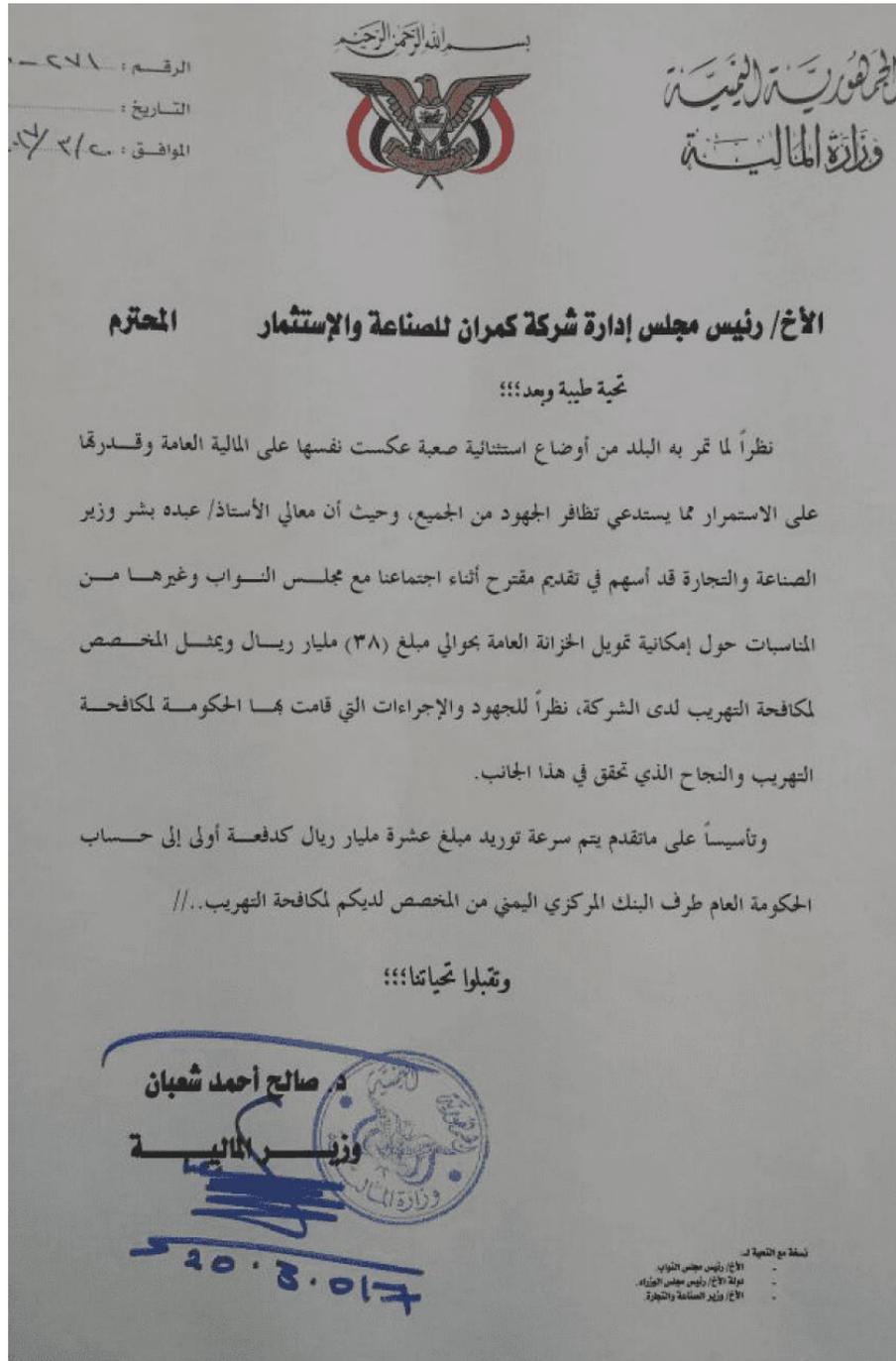
Source: Confidential

I Funding the Government's Treasury

- 3 By taking control of the company's administrative and financial functions, the Houthis could now dictate how Kamaran spent its excess cash. The Houthis began to exert pressure on the company via the ministry of finance, ministry of commerce, and parliament by asking for significant financial contributions in favor of the government's treasury. For example, in 2017, the ministry of finance asked the company to make a 38 billion YER transfer, the equivalent of 152 million USD, under the pretense of solidarity with the government during the financial crisis and to help the government counter the black-market trade in tobacco. The 38 billion YER far exceeded the company's treasury position at the time, which stood at approximately 24 billion YER (102 million USD) in cash and cash equivalent. Of that 38 billion, Kamaran was asked to make an immediate deposit of 10 billion YER.

Figure 26.2

Note from ministry of finance addressed to Kamaran Requesting 38 billion YER



Source: Confidential

II Funding Houthi Sympathizers

- 4 The company’s Houthi-appointed CEO began to spend millions of YER in disbursements, bonuses, and gifts for its loyalists, as well as leaders of the Houthi militia. The Panel has obtained several documents showing various payments made to the company’s board of directors, including to the CEO, that are in excess of 15 million YER (27,000 USD) annually. One of the documents showed that in 2019, Kamaran gave more than 8.5 million YER (15,740 USD) to members of a parliamentary committee formed to analyze a report on alleged corruption and abuses within Kamaran. Members of this committee included the speaker of parliament, his deputy and other parliamentarians, while another document shows an 11 million YER (20,370 USD) cash transfer to parliament.

Figure 26.3
Payment to parliamentarians

المعاملات مع الشركة في مجلس النواب

2,000,000	يحيى الترابي	رئيس المجلس
2,000,000	خالد السلام شلول	نائب رئيس المجلس
1,000,000	محمد أمين بلقا	عضو المجلس
1,000,000	د. عبدالباري دحوش	رئيس اللجنة
1,000,000	الخطير العزاسي	عضو المجلس

300,000	مجلس النواب	مجلس النواب
200,000	مجلس النواب	مجلس النواب
200,000	مجلس النواب	مجلس النواب
200,000	مجلس النواب	مجلس النواب
150,000	مجلس النواب	مجلس النواب
150,000	مجلس النواب	مجلس النواب
100,000	مجلس النواب	مجلس النواب

200,000	يحيى الترابي	المسكوبة
300,000	محمد العزاسي	المسكوبة
300,000	خالد القريم حسان	المسكوبة
200,000	أمين التريم	المسكوبة
150,000	محمد العزاسي	المسكوبة
100,000	الخطير	المسكوبة

Handwritten notes and signatures are present throughout the document, including a large signature on the left and a date '15/19' at the bottom left.

Source: Confidential

Figure 26.4
Payment to parliament

Kamaran Industry and Investment Company Capital Branch Sanaa Tele No : 440030 Fax No : 440033 P.O.Box : 14 Sanaa	 فيد يومية	شركة كمران للصناعة والاستثمار - الإدارة العامة الإدارة العامة صنعاء الحى الميناسى تلفون : 440030 فاكس : 440033 E-mail : info@kamaran.com
---	---	---

تاريخ السند: 05/11/2017		عدد المرفقات: 6		تسويات نقدية		رقم السند: 1307														
رقم المرجع:		المستفيد:		المستلم:		البيانات: مغاير مساعدات لآخره المتعارفين من اللجان في مجلس النواب لتعاونهم مع الشركة بموجب التوجيهات والمرفقات بهذا														
ريال	فلس	11,000,000																		
م	رقم الحساب	الحساب التحليلي	اسم الحساب	مركز التكلفة	المرج	العملة	سعر الصرف	رقم الشيك	عملة اجنبية	مدين	دائمين									
1	36210001		مساعدات نقدية		1	YER	1.00			11,000,000.00										
2	15410003	8153021	المرکز - مصارف مرفقية - الامانة		1	YER	1.00				11,000,000.00									
الإجمالي: احدى عشر مليون ريال يعنى																				
تاريخ الخرقه: 10/12/2017 06:24:15 PM مدخل التسجل: يوسف من محمد غالب الخطيب																				
<table border="1" style="width: 100%;"> <tr> <td>المحاسب</td> <td>رئيس الحسابات</td> <td>مدير مالي</td> <td>مدير ادارة المراجعة</td> <td>اعتماد الإدارة</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>											المحاسب	رئيس الحسابات	مدير مالي	مدير ادارة المراجعة	اعتماد الإدارة					
المحاسب	رئيس الحسابات	مدير مالي	مدير ادارة المراجعة	اعتماد الإدارة																
اسم الممثل: التوقيع:																				

Figure 26.6
Letter from Banan Foundation thanking Kamaran for their contribution



Source: Confidential

IV Funding Oil Imports

- 6 Given Kamaran's ability to generate a significant amount of cash flow, its CEO decided to venture into the oil trade, an activity which is outside of the company's main line of business and is in contravention of the articles of association of the company. Kamaran's CEO signed an agreement with Extra Petroleum, a Sana'a-based oil trading company, for the purchase of oil without approval from Kamaran's board. The contract clearly states the payment terms and delivery conditions (paying 30% of the value of the shipment upon signature of the contract and the remaining 70% upon the delivery of the bill of lading). In one of the import operations, records obtained by the Panel show that Kamaran agreed to purchase 8,000 metric tons of oil at a value of 1.65 million YER (4,460 USD), and paid the full amount 12 days following the signature of the contract, essentially financing the entire operation without any guarantees from the supplier. The shipment arrived on 10th September 2016, two months and twenty-two days after the signature of the contract, and the customs fees were paid by Kamaran three days before the ship's arrival. Despite the delays, and contrary to the contract's agreement, Kamaran's CEO allowed the supplier to sell the oil to local traders as opposed to transferring it to the owner – Kamaran, with Extra Petroleum keeping the profit, and without any guarantees that Kamaran will be repaid.
- 7 After a lengthy legal battle, Kamaran was finally able to recoup its investment, but at a significant financial loss of approximately 278 million YER (750,000 USD), nearly 15% of the initial investment. Extra Petroleum, on the other hand, capitalized on this transaction by making a profit on both ends of the transaction, the wholesale (import) and retail by selling to local merchants and gas stations. The Panel estimates that Extra Petroleum gained a profit of at least double the amount invested by Kamaran.

Figure 26.7

Copy of 30 % advance payment





Kamaran Industry & Investment Co.
 Head Office
 التاريخ : 2016/06/19
 عدد المرفقات :

صناديق بنوك
امر صرف شيكات

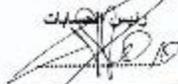
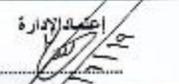
رقم المستد : 3638

بصرف للأخوة الأخ / شركة السهلي للزراعة والدواجن
 مبلغ وقدره : اربعمائة وستة وتسعين متون وسبعة عشر الف ومئة ريال بمس وثمانين فلس
 شيك رقم : 13952692
 مقابل 30% دفعة مقدمة من عقد استيراد بطرول بحسب العقد والتوجيهات المرفقة بهذا

اسم الحساب	الرقم المحاسبي	سعر التحويل	العملة الأجنبية	دالين		مدين	
				ف	ريال	ريال	ف
اعتماد استيراد 8000 طن بطرون	14826002					496,017,100	80
بنك اليمن الدولي - الإدارة - ريال رقم 01	18210703			496,017,100	80		
الإجمالي					496,017,100 80	496,017,100	80

ملاحظات :

تم الصرف على بنك : حساب رقم :

المحاسب : 
 رئيس الحسابات : 
 المدير المالي : 
 مدير المراجعة : 
 اعتماد الإدارة : 

اسم المستم :
 رقم البطاقة :
 التوقيع :
 تاريخ طباعة المستد : 19/06/2016 01:50:23 pm

Source: Confidential

Figure 26.8
Copy of Payment of Remaining Balance




Kamaran Industry & Investment Co.
 Head Office
 2016/07/01 : التاريخ
 10 : عدد المرفقات

شركة Kamaran للصناعة والاستثمار
 الإدارة العامة

صادر بنك
امر صرف شيكات

رقم المستند : 3661

البنك	رقم الشيك	المبلغ
بنك اليمن الدولي - الإدارة - ريان رقم 01	18210703	1,157,373,235 20
اعتماد استيراد 8000 طن بترول	14826002	
		1,157,373,235 20
الإجمالي		1,157,373,235 20

بصرف للأخوة/ الأخ / شركة السبالي للزراعة والدواجن
 مبلغ وقدره : مليار ومئة وسبعة وخمسين مليون و ثلاثمائة وثلاثة وسبعين ألف و مئتين وخمسة و ثلاثين ريال يمني و عشرين قس
 شيك رقم : 13952696
 مقابل: مقابل النفعة المتبقية للأخوة / شركة السبالي من عقد استيراد البترول بصف التوجيه والعقد المرفق

ملاحظات :

تم الصرف على بنك :

حساب رقم :

المعاسب
 رئيس الحسابات
 المدير المالي
 مدير المراجعة
 اعتماد الإدارة

اسم المستلم :
 رقم البطاقة :
 التوقيع :
 تاريخ طباعة المستند : 20/06/2018 11:21:07 am

P.O.Box: 14 Sana'a , Republic of Yemen - Tel.: +967 1 440034 / 440044 - Fax : +967 1 440043 - E-mail : info@kamaran.com

Source: Confidential

Figure 26.9
Copy of Payment of Customs Fees



Source: Confidential

Annex 27: Illegal Seizure of Assets by the Judicial Custodian and the Specialised Criminal Court

- 27 The Panel continues to investigate cases of illegal seizures of assets perpetrated by the Houthis against Yemeni citizens. The judicial custodian, headed by Saleh Mosfer Alshaer (See S/2020/326 Annex 26), has been aggressively confiscating assets (including companies, bank accounts and real estate) of people considered as “enemies” by the Houthis. The Panel has compiled the following list of individuals and companies whose assets have been illegally confiscated by the judicial guard for the past three years. The list will be regularly updated by the Panel as more information on Alshaer’s involvement in looting, theft and appropriation of assets is collected. The Panel considers that unlawful appropriation is a violation of applicable human rights norms and IHL.¹⁴⁶

Table 27.1

List of Persons whose assets were seized by the judicial guard

Names	Comment
1) President Abd Rabbo Mansour Hadi	His homes and bank accounts were confiscated
2) Vice President Ali Mohsen Al-Ahmar	His homes and bank accounts were confiscated
3) Yasser Al-Awadi	Real estate and bank accounts were seized
4) Brigadier General Nasser Al-Shajni	Commander of the Dhamar Axis. His home in the Madbah area of Sana’a was confiscated
5) Ali Muhammad Mujawar	Yemen’s permanent representative to the United Nations. His home in the Al-Nahda neighborhood in Sana’a was confiscated
6) Abdul Majeed Al-Zindani	His home, as well as his sons’ and daughters’ homes were confiscated
7) Nadia Abdul Aziz Al-Saqqaf	Her funds were confiscated, and she was sentenced to death
8) Abdul Razzaq Al-Hajri	Member of Parliament, his home and bank accounts were confiscated
9) Saleh Al-Sanabani	Member of Parliament, His home and bank accounts were confiscated
10) Sheikhan Abd al-Rahman Muhammad al-Debai	His home and bank accounts were confiscated
11) Sultan Hizam Al-Atwani	Member of Parliament. His home and property were confiscated
12) Rashad Al-Alimi	His home and property were confiscated
13) Riyadh Yasin Abdullah	Yemen Ambassador to France. His bank account was confiscated.

Source: Panel based on analysis of documents

- 2 The Panel received information from various sources that the judicial custodian is preparing a court order to confiscate the homes and properties of the former President Ali Abdullah Saleh (Yei.003), in Sana’a and Sanhan, and the farms he owned in Al Hudaydah, Hajjah and other cities. The judiciary guard is also plotting to confiscate the properties and funds of Saleh’s children: Tariq Muhammad Abdullah Saleh, Ahmed Ali Abdullah Saleh (Yei.005), Ammar Muhammad Abdullah Saleh. The Panel is actively investigating these cases.

Table 27.2

List of entities’ whose assets were confiscated by the judiciary guard

Names	Comment
1) The General People’s Congress	The headquarters and the funds deposited in local banks were confiscated

¹⁴⁶ Article 17 of the UDHR (1948); article 25 of the Arab Charter on Human Rights (1994); article 4 (2) (g) of the Additional Protocol II (1977); and rules 50 and 52 of the ICRC study on customary IHL (https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul)

See article 11, UDHR, article 14 ICCPR, and articles 7 and 9 Arab charter.

2) The Al-Saleh Foundation	Renamed “Al Shaab Foundation” is now managed by Ahmed Al-Kabsi (Kibsi)
3) Yemen Armored	Confiscated from Ahmed Ali Saleh Al-Rahbi. Now managed by Alshaer’s brother, Abdullah
4) Shibam Holding Company	A holding company which used to run Al-Yaman Al-Youm television channel and Al-Yemen Al-Youm newspaper
5) Twintech University	Alshaer appointed his nephew, Raed Mosfer Alshaer, as Director
6) University of Science and Technology	
7) Azal University	
8) Hospital of Science and Technology	
9) Sabafon Telecom Company	Alshaer appointed his brother Abdullah as one of the Directors
10) Saba Islamic Bank	
11) InTime Corporation	Saleh Mosfer Al-Shaer appointed Osama Sari, undersecretary of the ministry of youth and sports, as his representative for these companies
12) Ed Simo Corporation	Managed by Osama Sari
13) FlexTrack Corporation	Managed by Osama Sari
14) Agrayss Corporation	Managed by Osama Sari
15) Almaz Corporation	Managed by Osama Sari
16) Aram Radio FM	Managed by Osama Sari
17) Tocast Company	Managed by Osama Sari
18) Minar Vaz Company	Managed by Osama Sari
19) The Orphans’ Development Foundation	Run by Hamid Zayad

Source: Panel, based on analysis of documents

I Alshaer’s network of collaborators and facilitators

- 3 AlShaer has setup an extensive network of collaborators to assist him in his efforts to illegally seize assets. Key figures in Alshaer’s network include:
- a) Khaled Al-Madani: deputy governor of Sana’a, and the direct supervisor of associations and organizations confiscated by Alshaer;
 - b) Major General Muhammad Ahmad al-Talbi: director of procurement at the ministry of defense, and assistant to Saleh Mosfer Alshaer;
 - c) Abdullah Alshaer. Saleh Mosfer’s brother, appointed legal representative of several companies confiscated by the judiciary guard; and
 - d) Osama Sari. Undersecretary of the ministry of youth and sports, and legal representative for several companies confiscated by the judiciary guard.
- 4 To assist the judicial custodian in its mission to illegally seize assets, and to give more legitimacy and legality to these actions, the Houthis are using a court called “the specialised criminal court.” The Panel received additional evidence showing that the specialised criminal court in Sana’a has designated Alshaer as the judicial custodian of funds and assets appropriated from Houthi opponents. The court is using its powers and position to add legitimacy and legality to the looting, theft and appropriation of assets for the benefit of Alshaer, the judicial custodian. Judges heading this court are:
- a) Judge Abdo Ghaleb Rajeh, president of the specialized criminal court;
 - b) Judge Khaled Saleh Al-Maori, lead criminal prosecutor;
 - c) Judge Mujahid Ahmed Al-Amdi;
 - d) Judge Abdullah Ali Al-Kameem;
 - e) Judge Abdullah Ali Farhan Al-Najjar;

- f) Judge Hussein Abdel-Rahman Al-Azi;
- g) Judge Mohamed Mufleh;
- h) Judge Ibrahim Al Izani; and
- i) Judge Khaled Mansour.

- 5 Since its formation, the specialised criminal court has issued the following rulings:
- a) Ruling issued against 75 military leaders, whereby the court approved the precautionary seizure of all funds and their movable and immovable property inside and outside the country;
 - b) Ruling issued against 35 parliamentarians participating in the House of Representatives session in Seyoun – Hadramaut. The court ordered the provisional seizure of all the funds of the aforementioned MPs and their movable and immovable property inside and outside the country;
 - c) Ruling issued by the court against at least 100 political leaders, where it ordered the precautionary seizure of all their assets inside and outside the country; and
 - d) Ruling issued by the court against: President Abd Rabbo Mansour Hadi, Riyadh Yassin Abdullah, Abdulaziz Jabari, Ahmed Awad bin Mubarak, Ali Hassan Al-Ahmadi, Sultan Hizam Al-Atwani, and Abdel Wahab Al-Ansi. The court ordered the seizure of all their assets inside and outside the country.
- 6 The Panel continues to investigate these rulings, their impact on the accused, and if the judiciary guard is executing the court's orders to confiscate the assets. The Panel is also investigating the financial windfall from these seizures, how these assets are seized and managed, and if this money is being used to fund the Houthis' war effort or for personal enrichment.

Figures 27.1

Pictures of Specialized Court Judges



Judge Ibrahim Al Izani (Right)



Judge Mujahid Ahmed Al Amdi (Right)



Judge Khaled Saleh Al-Maori (Right)



Judge Mohamed Mufleh (Center)



Judge Abdo Ghaleb Rajeh

Source: Confidential

Annex 28: Case Study on the Saudi Deposit: embezzlement of 423 million USD

- 1 With an economy that was reeling from years of conflict and instability and food shortages starting to affect the population, the country sought foreign financial assistance to redress the country's economy, and secure much-needed foreign reserves in order to fund the import of basic food commodities. To assist the Yemenis, the KSA, under its "Saudi Development and Reconstruction Program for Yemen," deposited 2 billion USD in January 2018 with the CBY in Aden. According to the agreement between both countries, the Saudi deposit is to be used to fund Letters of Credit (LCs) for the purchase of food commodities such as rice, sugar, milk, wheat, cooking oil, and flour to help alleviate the food shortage situation in the country, and provide greater food security to Yemenis. The 2 billion USD assistance program was titled the "Saudi Food Commodity Support Program".
- 2 Under this program, a total of 38 "batches" or payment installments were made by the KSA in favor of the CBY in Aden.

Figure 28.1

Announcement of the 21st financial support to Yemen from KSA



Source: KSA Ministry of Finance

I CBY Management of the Saudi Funding Mechanism

- 3 With the new funding mechanism in place, traders were allowed to finance their imports via local commercial banks, and the latter would handle all administrative requirements with the CBY directly in order to benefit from the Saudi deposit. While in principle this operation is straightforward and should follow standard trade finance

principles, the Panel's investigations have revealed that the CBY, in collusion with local banks and traders, broke the CBY's foreign exchange rules, manipulated the foreign exchange market, and laundered a substantial part of the Saudi deposit via a very sophisticated money-laundering scheme.

- 4 The CBY, headed by Governor Muhammad Mansour Zammam, violated all procedures and laws regarding the coverage of LCs from the Saudi deposit. By funding LCs at an exchange rate that is substantially lower than the market's, the CBY was incurring significant losses from this trade, weakening its balance sheet, and depleting its foreign reserves at an accelerated pace. The Panel's analysis of data provided by the CBY has revealed that to date, losses have exceeded 250 billion YER through the manipulation of Cabinet decrees 75, 76, and 77 for the year 2018 pertaining to the deposit, and Law 14 of 2000 pertaining to foreign exchange regulation.
- 5 The Panel's investigation has shown that there were 38 payment batches made by the Saudis from 31 July 2018 to 08 September 2020, totalling 1.89 Billion USD, equivalent to 863,174,530,344.41 YER. In analysing the exchange rates applied to every batch, we can see that **the spread between the CBY and market's exchange rates is very wide, averaging 29% for the 38 batches**. The Panel's calculations showed that the average exchange rate applied to the LCs was 455.57 YER per USD, while the average exchange rate in the market during the same period was 587.93 YER, a difference between the bank and market price of 132.36 YER per USD (representing a differential of 29%). In USD and YER terms, this trade has cost the CBY 250 billion YER, the equivalent of 423 million USD.

Table 28.1

Details of the 38 payment batches, exchange rates used, and CBY losses in both YER and USD

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total in YER</i>	<i>Market Rate</i>	<i>Bank Rate</i>	<i>Amount in USD</i>	<i>Date</i>	<i>Batch</i>
2,591,651.27	1,736,406,350.00	11,950,561,350.00	670	585	20,428,310.00	31/07/2018	1
1,635,889.64	1,120,584,400.00	6,555,418,740.00	685	585	11,205,844.00	27/09/2018	2
1,115,401.29	834,320,166.69	2,994,339,248.55	748	585	5,118,528.63	03/11/2018	3
8,177,572.17	6,116,823,982.50	21,953,018,587.50	748	585	37,526,527.50	03/11/2018	4
13,552,010.00	10,136,903,476.44	36,380,911,249.80	748	585	62,189,591.88	03/11/2018	5
8,092,652.10	5,826,709,512.00	22,141,496,145.60	720	570	38,844,730.08	07/11/2018	6
1,946,893.38	1,158,401,560.84	13,506,469,262.56	595	548	24,646,841.72	20/11/2018	7
1,368,700.78	752,785,428.00	13,048,280,752.00	550	520	25,092,847.60	23/11/2018	8
2,508,045.37	1,191,321,552.40	14,976,613,801.60	475	440	34,037,758.64	03/12/2018	9
933,357.83	443,344,970.25	5,573,479,626.00	475	440	12,666,999.15	03/12/2018	10
734,465.05	348,870,900.00	4,385,805,600.00	475	440	9,967,740.00	03/12/2018	11
4,580,891.44	2,327,092,850.24	15,057,659,619.20	508	440	34,221,953.68	21/12/2018	12
8,922,039.11	4,657,304,415.34	24,990,413,935.96	522	440	56,796,395.31	07/01/2019	13
4,245,790.97	2,313,956,078.70	9,696,577,853.60	545	440	22,037,676.94	24/01/2019	14
7,188,028.99	3,917,475,801.75	16,416,089,074.00	545	440	37,309,293.35	24/01/2019	15
25,370,763.37	15,222,458,019.20	41,861,759,552.80	600	440	95,140,362.62	18/02/2019	16
13,984,256.26	8,040,947,346.90	26,207,532,093.60	575	440	59,562,572.94	24/02/2019	17

20,967,925.02	12,496,883,313.72	35,247,619,602.80	596	440	80,108,226.37	14/03/2019	18
15,853,265.25	8,925,388,338.09	31,928,218,445.20	563	440	72,564,132.83	25/03/2019	19
13,989,263.57	8,197,708,450.92	24,705,422,728.80	586	440	56,148,688.02	08/04/2019	20a
14,131,448.74	7,786,428,257.52	30,865,121,020.80	551	440	70,148,002.32		20b
5,812,725.40	2,999,366,308.92	17,364,752,314.80	516	440	39,465,346.17	22/04/2019	21
6,586,422.57	3,477,631,118.72	17,388,155,593.60	528	440	39,518,535.44	28/04/2019	22
4,821,945.98	2,565,275,261.00	12,268,707,770.00	532	440	27,883,426.75	11/05/2019	23
2,840,281.94	1,590,557,887.32	5,832,045,586.84	560	440	13,254,649.06	17/06/2019	24
16,471,586.34	9,882,951,801.60	27,178,117,454.40	600	440	61,768,448.76	23/06/2019	25
33,068,022.38	19,212,521,005.02	59,953,966,256.80	581	440	136,259,014.22	14/07/2019	26
19,640,601.94	11,509,392,739.52	34,685,841,132.80	586	440	78,831,457.12	05/08/2019	27
9,752,733.10	5,715,101,596.08	17,223,593,851.20	586	440	39,144,531.48	05/08/2019	28
25,066,666.67	15,040,000,000.00	41,360,000,000.00	600	440	94,000,000.00	10/09/2019	29
6,303,871.32	3,593,206,653.40	12,161,622,519.20	570	440	27,640,051.18	21/11/2019	30
12,771,929.82	7,280,000,000.00	24,640,000,000.00	570	440	56,000,000.00	21/11/2019	31
							32
							33
57,534,781.53	33,945,521,100.00	99,573,528,560.00	590	440	226,303,474.00	23/01/2020	34
							35
							36
34,419,851.53	20,755,170,471.34	56,026,227,039.20	603	440	127,332,334.18	01/04/2020	37
							38
16,182,430.12	9,660,910,782.06	27,075,163,975.20	597	440	61,534,463.58	09/08/2020	38
423,164,162.2	250,779,721,896.4	863,174,530,344.41	587.93	455.57	1,894,698,755.		Total

*Spread between CBY & Market Rate (Average)

Source: CBY Aden & Panel

- 6 The preferential rates given to traders for the funding of their imports have resulted in losses that exceed 423 million USD for the CBY – by incurring such losses, the bank essentially converted an asset into a liability on its balance sheet, a simple accounting manipulation with serious financial implications for the bank. Traders, on the other hand, received a 423 million USD windfall by simply applying for the LC mechanism representing a bonanza for their business and personal wealth. In the Panel’s view, this represents a clear case of money laundering and diversion of funds perpetrated by a government institution, in this case the CBY, to the benefit of a select group of privileged traders and businessmen.

II Examples of CBY Violations

- 7 By reviewing the details of the disbursement from the Saudi Deposit, the following is found:

- a) CBY Governor Muhammad Mansour Zammam violated Cabinet Decree No. 75 of 2018, Paragraph (2-a) concerning the commitment of the Government and the CBY to provide the foreign currency necessary to cover all credits and documentary transfers required for the five basic and declared commodities (flour, sugar, rice, baby milk and vegetable oil) **at the market price for all traders and across all banks.**

Figure 28.2
Cabinet Decree No. 75 of 2018

الجمهورية العربية السورية
رئاسة الوزراء (الأمانة العامة)
المسائل العامة
الرقم: ٧٥/٢٠١٨
التاريخ: ١٤/٩/٢٠١٨
للرفقات: ٢



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية العربية السورية
مجلس الوزراء
الأمانة العامة

المحترم	الأخ/ نائب رئيس الوزراء وزير الداخلية
المحترم	الأخ/ وزير الصناعة والتجارة
المحترم	الأخ/ وزير المالية
المحترم	الأخ/ وزير النقل
المحترم	الأخ/ وزير النفط والمعادن
المحترم	الأخ/ محافظ البنك المركزي
المحترم	الأخوة/ اللجنة الاقتصادية
المحترم	الأخ/ رئيس جهاز الأمن السياسي
المحترم	الأخ/ رئيس جهاز الأمن القومي

تحية طيبة وبعد،،،

الموضوع: قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨

بشأن حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات والحوالات المستندية

مرفقاً لكم نسخة قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨م المشار إليه أعلاه، المتخذ في الجلسة (٢٣) بتاريخ ٣-٤ سبتمبر ٢٠١٨م.

وذلك للإطلاع واتخاذ إجراء اتكم التنفيذية وموافقتنا بنتائج التنفيذ حتى تتمكن من عرضه على مجلس الوزراء.

هذا وتقبلوا خالص التحية والتقدير،،،

عبدالمجيد منصور
أمين عام مجلس الوزراء



نسخة مع التحية: الديوان الملكي

- مدير مكتب رئاسة الجمهورية
- مدير مكتب رئيس الوزراء
- سكرتير مجلس الوزراء
- رؤساء الوزار
- رئيس دائرة المتابعة وتقييم الأداء

from dealing with highly rated banks in order to obtain the highest possible return while observing the safety factor. And dealing with the Bank for International Settlements, the Arab Monetary Fund, and the World Bank to manage part of these reserves.” Central banks throughout the world are, in theory, profit-making institutions for their Governments. However, the CBY in Aden is clearly not acting in the best interests of the GoY in this case.

- 8 An exchange rate was adopted for the first five payments of the deposit at a price of 585 YER per USD, while the exchange rate in the market was 670, 685 and 748 YER per USD, as is evident in the table, thus the bank incurred losses of 19.9 billion YER, equivalent to 27 million USD. This confirms the substantial violation of the government’s decision No. 75 for the year 2018.

Table 28.2

Exchange rate differentials in 2018

<i>Difference in US</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY Rate</i>	<i>Amount USD</i>	<i>Date</i>	<i>Batch</i>
2,591,651.27	1,736,406,350.00	11,950,561,350.00	670	585	20,428,310.00	31/07/18	1
1,635,889.64	1,120,584,400.00	6,555,418,740.00	685	585	11,205,844.00	27/09/18	2
1,115,401.29	834,320,166.69	2,994,339,248.55	748	585	5,118,528.63	03/11/18	3
8,177,572.17	6,116,823,982.50	21,953,018,587.50	748	585	37,526,527.50	03/11/18	4
13,552,010.00	10,136,903,476.44	36,380,911,249.80	748	585	62,189,591.88	03/11/18	5

Source: CBY and Panel

- 9 For this batch, the CBY issued a circular announcing the exchange rate the CBY will use for the funding of LCs, a decision that is contrary to Cabinet Decree No. 75:

Figure 28.3

The CBY's announcement of its exchange rate.



البنك المركزي اليمني
 للمركز الرئيسي - عدن

المرجع:
 التاريخ:

CENTRAL BANK OF YEMEN
 Head Office - Aden
 Ref.: 530/CBY/2018
 Date: 9/18/2018

الأخوة / البنوك التجارية والإسلامية في الجمهورية اليمنية
 المحترمون
 تحية طيبة وبعد ...

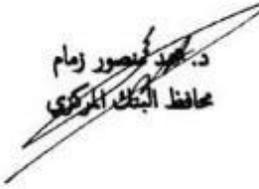
الموضوع/ سعر صرف الاحتياجات العلاجية

إشارة إلى الموضوع أعلاه بحسب قرار مجلس الوزراء رقم (٧٦) لعام ٢٠١٨م والتعميم الصادرة من البنك المركزي اليمني فقد تقرر سعر صرف الاحتياجات العلاجية ، كما هو موضح في الجدول أدناه :

سعر البيع	رمز العملة	العملة
585	USD	الدولار الأمريكي

وعليه تؤكد أهمية الالتزام بتنفيذ التلغيات الصادرة بهذا الخصوص وسببنا البنك المركزي في مدى الالتزام به.

وفضلوا فائق الاحترام والتقدير ...


 د. أحمد منصور زمام
 محافظ البنك المركزي



هاتف: 00967 2 252 445 فاكس: 00967 2 252 727
 P.O.Box 452, Center-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 252 727
 ص.ب. 452 عدن - الجمهورية اليمنية

Source: Confidential

10 The CBY continued to issue similar Circulars for the funding of LCs at below-market rates.

Figure 28.4

Another CBY announcement of its exchange rate.

CENTRAL BANK OF YEMEN
Head Office - Aden

Ref. : 941/CBY/2018
Date: 5/11/2018

بنك المركزي اليمني
المركز الرئيسي - عدن

المرجع:
التاريخ:

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية
المحترمون
تحية طيبة وبعد ...

الموضوع / سعر صرف الاحتياجات العلاجية

إشارة إلى الموضوع أعلاه ، وإلى قرار مجلس الوزراء رقم (76) لعام 2018م وإلى التعميم الصادر من البنك المركزي اليمني ونظرا للتحسن الملحوظ مؤخرا في قيمة الريال اليمني فقد تقرر سعر صرف الاحتياجات العلاجية كما هو موضح في الجدول أدناه ابتداء من 5 نوفمبر 2018م:

سعر البيع	رمز العملة	العملة
570	USD	الدولار الأمريكي

وتفضلوا بقبول فائق الاحترام والتقدير ...

د. محمد منصور زمام
محافظ البنك المركزي



00967 2 252 445 Fax: 00967 2 255 727
Box 452, Crater-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 255 727
ص.ب. 452 كرياتة- عدن الجمهورية اليمنية

Source: Confidential

- 11 The exchange rate of 570 YER per USD was applied, while the market price was 720 YER per USD. In this transaction, the CBY lost 5.8 billion YER, the equivalent of eight million USD.

Table 28.3

The losses incurred by the CBY for batch 6 of the Saudi Deposit

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Rate</i>	<i>CBY Rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
8,092,652.10	5,826,709,512.00	22,141,496,145.60	720	570	\$38,844,730.08	07/11/18	6

Source: Panel

Table 28.4

The losses incurred by the CBY for batch 7, showing a narrower spread

<i>Difference in USD</i>	<i>Difference in YER</i>	<i>Total Amount in YER</i>	<i>Market Price</i>	<i>CBY Rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
1,946,893.38	1,158,401,560.84	13,506,469,262.56	595	548	\$24,646,841.72	20/11/18	7

Source: Panel

12. The CBY incurred a loss of 1.15 billion YER, equivalent to 1.9 million USD.

Figure 28.5

A Circular showing the rate fixed by the CBY for batch 7

CENTRAL BANK OF YEMEN
Head Office - Aden

Ref: 867/CBY/2018
Date: 19/11/2018

بنك المركزي اليمني
المركز الرئيسي - عدن

المرجع:
التاريخ:

الأخوة/ البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية المحترمون
تحية طيبة وبعد ،

الموضوع/ سعر صرف الاعتمادات لشهر نوفمبر 2018م

بالإشارة إلى الموضوع أعلاه، وبموجب الإجراءات المتخذة من قبل البنك وفيها حسن إدارة الكتلة النقدية. تم تعديل سعر المصارفة لتغطية الاعتمادات المستندية المغطاة من الوديعة السعودية للمواد الأساسية وبدءاً من الدفعة الثامنة ومن تاريخ (20 نوفمبر 2018م)، والسعر كالتالي:

سعر البيع	رمز العملة	العملة
548	USD	الدولار الأمريكي

وتفضلوا بقبول فائق التحية والتقدير.

د. محمد منصور زمام
المحافظ

سلسلة مع الصيغة:
فلاح الرقبة على البنك
فلاح السجلات المصرفية الخارجية
فلاح الصناديق العمومية المحلية

المستوفون
المعتمدين
المخوون

0967 2 252 445 Fax: 0967 2 255 727

0967 2 252 445 Fax: 0967 2 255 727

Source: Confidential

Table 28.5

The losses incurred by the CBY for batch 8

Difference USD	in Difference YER	in Total YER	Amount in Market Rate	CBY Rate	Amount	Date	Batch
1,368,700.78	752,785,428.00	13,048,280,752.00	550	520	\$25,092,847.60	23/11/18	8

Source: Panel

Figure 28.6

A circular showing the rate fixed by the CBY for batch 8

CENTRAL BANK OF YEMEN
Head Office - Aden
Ref: 664/CBY/2018
Date: 21/11/2018

بنك اليمن المركزي
المركز الرئيسي - عدن

البنك المركزي اليمني
المركز الرئيسي - عدن

الموضوع / تعديل سعر صرف الاعتمادات المستندية
تحيية طيبة وبعد،

بالإشارة إلى الموضوع أعلاه، ونظراً للنحس الملحوظ في أسعار صرف العملات الأجنبية مقابل الريال اليمني وانطلاقاً من مسئولية البنك المركزي ونوره في إدارة السياسة النقدية تم تعديل سعر المصارفة لتعطية الاعتمادات المستندية المعطاة من الوديعة السعودية للسلع الأساسية وذلك بدءاً من تاريخ (22 نوفمبر 2018م) على النحو التالي:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	520

وتفضلوا بقبول فائق التحية والتقدير!!!

محمد طه زمام
المحافظ

البنك المركزي اليمني
Head Office - Aden

تلف: 00967 2 251 447 فاكس: 00967 2 251 727
P.O.Box 452, Center Aden, Republic of Yemen

تلف: 00967 2 251 727 فاكس: 00967 2 251 447
Head Office - Aden, Republic of Yemen

Source: Confidential

Figure 28.7

A CBY circular showing the rate fixed by the CBY for batches 10 to 38.

CENTRAL BANK OF YEMEN
Head Office - Aden
 Ref. : 955/CBY/2018
 Date: 3/12/2018

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

البنك المركزي اليمني
 المركز الرئيسي - عدن

المرجع:
 التاريخ:

الأخوة/ البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية
 المحترمون
 تحية طيبة وبعد ،

الموضوع/ الموافقة على الدفعات (التاسعة والعاشر والحادي عشر)
 للاعتادات المغطاة من الوديعة السعودية

بالإشارة إلى الموضوع أعلاه ووصول الموافقة على طلبات الدفعات الجديدة (التاسعة والعاشر
 والحادية عشر) من الاعتادات المستندة التي يتم تغطيتها من الوديعة السعودية فقد تقرر اعتماد سعر مصارفه
 مبالغ اعتادتها كالتالي:

- (440) أربعائة وأربعون ريال يمني للدولار الأمريكي الواحد.

مع عدم الإخلال بالشروط والإجراءات التي تم اقرارها من البنك المركزي لفتح الاعتادات والتوريد النقدي
 للريال اليمني من قبل البنوك التجارية والإسلامية والتغطية بالخارج من قبل البنك المركزي.

شاكرين تعاونكم وحسن تفهمكم.

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام
 المحافظ

Tel: 00967 2 252 443 Fax: 00967 2 251 727
 P.O. Box 452, Center-Aden, Republic of Yemen

هاتف: 00967 2 252 443 فاكس: 00967 2 251 727
 ص.ب. 452 عدن - الجمهورية اليمنية

Source: Confidential

14 For the following batches, the CBY set the exchange rate at 440 YER to the dollar, and this is where losses started to rapidly mount for the CBY, which as a result led to an acceleration in the depletion of the Saudi Deposit. From March 2019 to August 2020, the CBY, through its policy of maintaining a fixed rate for importers benefitting from the Saudi deposit, incurred losses which totaled 384.6 million USD.

Table 28.6

Details of batches 9 to 38, giving the exchange rates used, and CBY losses in both YER and USD

<i>Difference USD</i>	<i>in</i>	<i>Difference in YER</i>	<i>Total Amount YER</i>	<i>in</i>	<i>Market Rate</i>	<i>CBY rate</i>	<i>Amount</i>	<i>Date</i>	<i>Batch</i>
2,508,045.37		1,191,321,552.40	14,976,613,801.60		475	440	\$34,037,758.64	03/12/2018	9
933,357.83		443,344,970.25	5,573,479,626.00		475	440	\$12,666,999.15	03/12/2018	10
734,465.05		348,870,900.00	4,385,805,600.00		475	440	\$9,967,740.00	03/12/2018	11
4,580,891.44		2,327,092,850.24	15,057,659,619.20		508	440	\$34,221,953.68	21/12/2018	12
8,922,039.11		4,657,304,415.34	24,990,413,935.96		522	440	\$56,796,395.31	07/01/2019	13
4,245,790.97		2,313,956,078.70	9,696,577,853.60		545	440	\$22,037,676.94	24/01/2019	14
7,188,028.99		3,917,475,801.75	16,416,089,074.00		545	440	\$37,309,293.35	24/01/2019	15
25,370,763.37		15,222,458,019.20	41,861,759,552.80		600	440	\$95,140,362.62	18/02/2019	16
13,984,256.26		8,040,947,346.90	26,207,532,093.60		575	440	\$59,562,572.94	24/02/2019	17
20,967,925.02		12,496,883,313.72	35,247,619,602.80		596	440	\$80,108,226.37	14/03/2019	18
15,853,265.25		8,925,388,338.09	31,928,218,445.20		563	440	\$72,564,132.83	25/03/2019	19
13,989,263.57		8,197,708,450.92	24,705,422,728.80		586	440	\$56,148,688.02	08/04/2019	20a
14,131,448.74		7,786,428,257.52	30,865,121,020.80		551	440	\$70,148,002.32		20b
5,812,725.40		2,999,366,308.92	17,364,752,314.80		516	440	\$39,465,346.17	22/04/2019	21
6,586,422.57		3,477,631,118.72	17,388,155,593.60		528	440	\$39,518,535.44	28/04/2019	22
4,821,945.98		2,565,275,261.00	12,268,707,770.00		532	440	\$27,883,426.75	11/05/2019	23
2,840,281.94		1,590,557,887.32	5,832,045,586.84		560	440	\$13,254,649.06	17/06/2019	24
16,471,586.34		9,882,951,801.60	27,178,117,454.40		600	440	\$61,768,448.76	23/06/2019	25
33,068,022.38		19,212,521,005.02	59,953,966,256.80		581	440	\$136,259,014.22	14/07/2019	26
19,640,601.94		11,509,392,739.52	34,685,841,132.80		586	440	\$78,831,457.12	05/08/2019	27
9,752,733.10		5,715,101,596.08	17,223,593,851.20		586	440	\$39,144,531.48	05/08/2019	28
25,066,666.67		15,040,000,000.00	41,360,000,000.00		600	440	\$94,000,000.00	10/09/2019	29 30
6,303,871.32		3,593,206,653.40	12,161,622,519.20		570	440	\$27,640,051.18	21/11/2019	31

12,771,929.82	7,280,000,000.00	24,640,000,000.00	570	440	\$56,000,000.00	21/11/2019	32
							33
57,534,781.53	33,945,521,100.00	99,573,528,560.00	590	440	\$226,303,474.00	23/01/2020	34
							35
34,419,851.53	20,755,170,471.34	56,026,227,039.20	603	440	\$127,332,334.18	01/04/2020	36
							37
16,182,430.12	9,660,910,782.06	27,075,163,975.20	597	440	\$61,534,463.58	09/08/2020	38

Source: Panel

III Decision to Give Traders Preferential Rates

- 15 The Panel believes that CBY management did not act unilaterally throughout the process. For example, in October 2018, the Government issued Decree 76 allowing medical patients traveling abroad for treatment to benefit from a ten YER discount when purchasing USD.

Figure 28.8
Decree 76 concerning the discount for medical travel



 جمهورية الأردن الهاشمية
 مجلس الوزراء
 الأمانة العامة

قرار مجلس الوزراء رقم (٧٦) لعام ٢٠١٨
بشأن توفير العملات الصعبة للاحتياجات العلاجية في الخارج

- ناقش مجلس الوزراء في اجتماعه رقم (٢٣) لعام ٢٠١٨م المنعقد في جلستين على التوالي يومي الإثنين والثلاثاء ٣-٤ سبتمبر ٢٠١٨ موضوع توفير العملات الصعبة للاحتياجات العلاجية في الخارج المقدم من اللجنة الاقتصادية المشكلة بقرار جمهوري رقم ١٧٥ لعام ٢٠١٨م، وأقر الحاضرون الآتي:

١- يحق لأي مواطن يمني مسافر لغرض العلاج في الخارج شراء ما قيمته ألفين دولار أمريكي من العملات الأجنبية بسعر السوق ناقصاً عشرة ريالات للدولار الواحد من أي بنك محلي شريطة توفيره الوثائق التالية:

أ. جواز سفر ساري المفعول لمدة لا تقل عن ستة أشهر.
 ب. تذكرة سفر.
 ج. تقرير طبي.

٢- على البنك المركزي واللجنة الاقتصادية تنفيذ ما ذكر أعلاه ووضع الضوابط الإجرائية والرقابية المناسبة والتي تضمن تنفيذ القرار وتحقيق أهدافه لصالح استقرار العملة المحلية.

٣- ينفذ القرار بالوسائل الإدارية المناسبة.

المستلمون	لمستلمين	لمستلمين	لمستلمين
مشاركة	رئيسي	١٠٥٦	١٠٥٦
	- وزارة الصحة العامة وسكان - وزارة المالية - البنك المركزي اليمني - اللجنة الاقتصادية		

القرار ينفذ
 من القرار: التنفيذي
 القرار: عام
 تنفيذاً بشارحة

الأصحاح رقم (٢٣)، ٤-٣-٢٠١٨/٩ (الاصحاح الأول)

Source: Confidential

- 16 This confirms to the Panel that there is a prior agreement between the CBY Governor and the GoY with regards to the application of a special YER to USD exchange rate for certain cases. In the Panel's opinion, the CBY's circulars were issued with approval from the Cabinet.

IV Main Beneficiaries of the Saudi Deposit

- 17 The Panel’s analysis shows that the number of commercial companies importing food commodities via the Saudi LC mechanism totaled 91. Of these, nine companies obtained 48% of the 1.8 billion USD Saudi deposit for their import activities. The nine companies all belong to a single holding company called the Hayel Saeed Anam Group (HSA).¹⁴⁷

Table 28.7

The nine companies operating under the Hayel Saeed Anam Group.

<i>Company</i>	<i>Total USD</i>	<i>Total YER</i>	<i>Difference in USD</i>
Aden Silos & Mills	32,546,000	4,475,640,000	7,214,524
Alsaeed Trading	175,751,812	22,475,056,401	36,952,725
Hodeidah Milling	73,784,700	9,461,823,250	15,922,320
NATCO	15,710,049	2,251,274,653	3,855,049
National Dairy & Food	4,588,873	160,610,545	338,127
Yemen Co. for Flour Mills and Silos, Aden	228,468,212	30,787,271,683	50,518,352
Yemen CO. for Flour and Silos, Hodeidah	83,952,000	11,337,667,000	19,017,336
Yemen Co. for Ghee and Soap	52,477,238	7,534,606,160	12,432,306
Yemen Co. for Sugar Refining	204,849,275	28,482,981,163	47,961,692
Total	872,128,158	116,966,930,854	194,212,433

Source: CBY Aden

- 18 The table shows that HSA received a total of 872.1 million USD from the Saudi deposit. The Panel understands that HSA benefits from the following strengths: a vast presence in the country via numerous businesses in different sectors, years of know-how, the ability to access foreign markets and suppliers, recruit top Yemeni talent, and place ex-employees in key Government roles (including in top positions at the CBY, and in the Cabinet of Ministers), all of which gives it a comparative and competitive advantage versus other importers, thus its ability to capture a large share of the deposit.
- 19 The Panel’s analysis shows that HSA made a profit of approximately 194.2 million USD from the LC mechanism alone, this is excluding profits made from the import and sale of the commodities. The preferential exchange rate given by the CBY to importers resulted in significant “pre-import” profits to HSA and other traders, reaching nearly 423 million USD over the two-year period, in which HSA captured nearly half of the Saudi deposit.

V Food Security

- 20 The CBY and GoY’s management of the Saudi deposit was not very effective in A) providing food security to Yemenis – food supplies remained problematic, in B) controlling the depreciation of the YER - the CBY tried to keep the exchange rate artificially low but that strategy did not work in the long run, and C) reversing the rise in price of some of the commodities prioritized by the LC mechanism. Inflation continued to increase at a double-digit pace.
- 21 In reviewing the WFP’s Food Security and Price Monitoring Reports,¹⁴⁸ one can see a positive correlation between the USD to YER exchange rate and food prices in Yemen. For example in 2019, the YER depreciated by 23% versus the USD, and as a result, the consumer price for the Minimum Food Basket (MFB) increased by 21%. The basket’s price was affected by the following commodities: vegetable oil and sugar which together increased by 47 % and 40% respectively. Traders importing these two commodities received preferential exchange rates from the CBY. However, it is very clear that this discount was not passed on to consumers. Furthermore, the international

¹⁴⁷ <https://www.hsagroup.com/>

¹⁴⁸ <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>

price of cereals was trading at multi-year lows, with vegetable oil traded at an 11-year low in 2019,¹⁴⁹ yet their price still increased in Yemen.

- 22 An assessment¹⁵⁰ published by the WFP on 2 November, 2020 found the cost to consumers of the MFB had increased “remarkably” during the first half of September 2020 to exceed the 2018-level crisis benchmark by 23% to reach 6,755 YER per person per month in areas under GoY control. Higher food prices meant that around 70 per cent of surveyed households were forced to employ coping mechanisms, like shifting to less-preferred and cheaper food or limiting the size of the portion of the meal adopted.

VI Conclusion

- 23 The 423 million USD is public money, illegally transferred to private corporations without a clear explanation. Documents provided to the Panel by the CBY fail to explain why they adopted such a destructive strategy. The Panel views this case as an act of money laundering and corruption perpetrated by government institutions, in this case the CBY and GoY, in collusion with well-placed businesses and political personalities, to the benefit of a select group of privileged traders and businessmen, at the expense of poor Yemenis, which impacted their access to adequate food supplies for Yemeni civilians, in violation of the right to food.¹⁵¹

¹⁴⁹ <https://news.bio-based.eu/fao-vegetable-oil-price-index-at-eleven-year-low/>

¹⁵⁰ <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>

¹⁵¹ International Covenant on Economic, Social and Cultural Rights. On the issue of the right to food in armed conflict see, inter alia, A/72/188. On the applicability of the Covenant in armed conflict, see, inter alia, E/2015/59. <https://www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx>

Annex 29: Case studies of Airstrike in Yemen in 2020

1. In this annex, the Panel presents case studies of airstrikes investigated since January 2020.
2. The Covid-19 pandemic affected the capacity of the Panel to have access to all information needed in respect to its investigations on airstrikes. The Panel's sources were unable to undertake as many visits to incident sites as in previous years, to meet with victims and witnesses and to take pictures immediately after the incidents.
3. The Panel was able to conclude its investigation in two cases (the incidents of 14 February and 12 July).
4. The Panel continues to investigate the incidents of 2 May, 15 July and 6 August. Appendix 3 presents preliminary findings on the incident of 15 July.
5. The Panel sent letters to KSA requesting information about these incidents. In respect to the incidents of 14 February and of 2 May, the Panel was informed by KSA in November that their investigations are still ongoing.
6. In November 2020, the Panel also received public information from KSA about eight airstrikes investigated by the Panel between 2016 and 2019. The Panel presents the information in appendix 4 of the present annex.

Table 29.1

Cases of airstrikes in 2020

Case	Date	Location	Impact point	Victims/damage
1	14 February	16°11'18.7"N, 44°33'15.2"E	Residential area, Al Jawf	32 dead and 21 injured. The majority of victims were women and children
2	2 May	14°16'23.6"N 45°16'46.3"E	Customs point, Afar, Al Baydah	Damage to trucks
3	12 July	around 16°18'48.3"N 43°24'54.7"E	Civilian house, Washahah, Hajjah	9 dead, including 5 women and 4 children, and 3 injured including one woman and 2 children
4	15 July	15°59'19.4"N 45°12'02.2"E	Civilian house, Al Musaefa village, Al Hazm, Al Jawf	Allegedly 12 dead and 6 injured
5	6 August	16°45'14.5"N 44°44'53.1"E (for 2 cars) and 16°45'07.3"N 44°44'51.9"E (for the third one)	3 cars, Khub Washaf district, Al-Jawf	8 children killed and 15 people injured, including 8 children

Source: Panel

Appendix 1: Case Study of an airstrike against civilians and civilian houses in Al Masloub, Al Jawf, 14 February 2020

I. Background

1. On the night of 14-15 February 2020 between 23:45 and 02:00, at least 4 explosive devices launched from at least one aircraft (see figure 29.1) hit a residential area in al Saida village, (16°11'18.7"N, 44°33'15.2"E, see figure 29.2), in Al-Maslub district, Al-Jawf (see figure 29.3). The incident resulted in the death of approximately 32 people, the majority of whom were female, including 19 children, and the injury of 21 others, again mostly females, including 12 children.
2. According to reports and testimonies received by the Panel, the first strike hit a civilian house, the second strike fell near another house. The third strike hit civilians who were running away. A fourth explosive device failed to explode.

II. JIAT's findings

3. In a press released published in November 2020, JIAT confirmed that one of the Coalition aircraft crashed in the area. After a group of Houthis approached the wreckage of the fighter plane aircraft, on Saturday afternoon (15 February 2020) the location was hit by one guided bomb.
4. JIAT stated that it: “ believes is it likely that damage to civilians and civilian objects occurred as a result of the shooting down of the fighter plane by Al-Houthi armed militia, which caused some parts of it to fall near (Al-Haijah) village. Through the evaluation and investigation JIAT found that one of the military operations carried out by the Coalition Forces caused collateral damage to a small traditional building east of the crash site, as a result of the targeting of a gathering of Al-Houthi armed militia that were seizing parts of the aircraft and loading it into a pick-up truck.”
5. JIAT also found that: “ Due to the inability of land forces to reach and rescue the air crew, because of the clashes and the intense presence of Al-Houthi armed militia fighters around the crash site of the fighter plane and the whereabouts of the air crew, and due to the acceleration of the operational situation during the handling of military targets, where a number of vehicles and personnel are present at the wreckage of the aircraft late at night, in a military operations area free of civilian objects, loading parts of the wreckage of the aircraft, which led to the exposure of the air controller to the effects of the urgent need to take the decision to try to rescue the air crew before they were captured by Al-Houthi armed militia, and prevent them from obtaining parts of the aircraft, which caused inaccuracies by assessing the possibility of entering the non-military environment within the side effects of targeting, in accordance with the Coalition Forces rules of engagement.”
6. JIAT recommended that the air controller be held accountable for breaching the rules of engagement of the Coalition Forces, due to the inaccuracy of his assessment of the possibility of entering the non-military environment. JIAT also recommended that the Coalition provide ‘assistance’ for human losses and material damage caused by the collateral damage to the building.

III. Legal analysis

7. According to information and testimonies received by the Panel, there were no Houthi military present in the area and no civilians who had lost their protection under IHL. The Panel has received information that there was a Houthi security point approximately 3-4km away to the North-East of the targeted area. The Panel has not received the specific location indicating where the Coalition aircraft crashed.
8. Under IHL, parties to the conflict must at all times distinguish between civilians and combatants, and direct attacks only against combatants.¹⁵² They also have the obligation to take all feasible precautions to avoid or minimize incidental loss of civilian life, injury to civilians and damage to civilian objects.¹⁵³
9. JIAT concluded that the residential area was not the intended target, and it was possible that attacks on the residential areas were also caused by Houthis' shelling. Based on the pictures of the debris found at the site of the incident and received by the Panel (see figure 29.1), the Panel concludes this debris is not consistent with rocket-

¹⁵² See CIHL, rule 1 at https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul.

¹⁵³ CIHL rule 16 at https://ihl-databases.icrc.org/customary-ihl/eng/docs/v1_rul.

type explosive devices as used by Houthis. Therefore, the Panel concludes that at least one of the explosive devices which hit the area came from a Coalition aircraft.

4. The Panel did not have access to the information and evidence reviewed by JIAT. The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects.
10. The Panel also recalls that under IHL, reprisals against persons not participating or no longer participating in hostilities, are prohibited.¹⁵⁴

Figure 29.1

Debris found on the site of the incident



Source: Confidential

¹⁵⁴ Common article 3, article 4 Additional Protocol II to the Geneva Conventions of 1949, and CIHL, rule 148. Collective punishment is also prohibited, see CIHL rule 103.

Appendix 2: Case Study airstrike against civilians and civilian house in Washahah district, Hajjah governorate, 12 July 2020

I. Background

1. On 12 July at approximately 13:20 an explosive device launched from at least one aircraft (see figure 29.4) hit an isolated civilian house in a rural area on Washahah, Hajjah (around 16°18'48.3"N 43°24'54.7"E).¹⁵⁵ The incident resulted in the death of nine people, five adult women and four children, and the injury of three including two children and one woman. The house was completely destroyed (see figure 29.5) and the survivors had to leave the area.

II. JIAT's findings

2. According to JIAT's press release, JIAT reviewed the incident and found that: "[b]roken clouds around the target area appeared during the targeting phase, and broken clouds reached over the military target approximately (15) seconds after the bomb is released [sic].
 - The bomb did not fall on the specified military target.
 - Al-Houthi Armed militia elements flee the site and disperse in a (deployment) manner after the targeting operation.
 - The surveillance and reconnaissance system were unable to locate the bomb and assess the results of the mission, due to the entry of clouds over the area where the bomb was hit.
 - A post-targeting survey and assessment was conducted the following day on site where the bomb was hit, and traces of damage from an air targeting were observed on (a building) (780) meters away from the military target.
 - By reviewing what was published in the media about the damage to (a building) at the foot of a mountain in the target area, it was the same building that was (780) meters away from the military target.
 - JIAT believes that the bomb did not fall on the military target due to the entry of (broken clouds) into the target area, (15) seconds after the bomb was released, affecting the bomb's response to the laser guidance and it fell short of the military target. (...)"
3. JIAT recommended that: "The coalition states to provide assistance for human and material losses, caused by the accidental fall of the bomb on the site of the claim" and that the "Coalition Forces to study the reasons for the failure of the bomb to hit its target, and to take a corrective measure to prevent this from happening in the future."¹⁵⁶

III. Legal analysis

4. According to evidence received by the Panel, the house is located in a remote area not accessible by road and there were no Houthis, military facilities or activities, nor civilians having lost their protection under IHL in the house or the surrounding area. Only women and children were present in the house at the time of the attack. It was the first time the area was hit by an airstrike. JIAT stated that the house was not the intended target.
5. The Panel did not have access to the information and evidence reviewed by JIAT. The Panel notes that the house in an isolated position in a rural area,¹⁵⁷ thus the chances of hitting the house by accident appear to be low. The Panel sent a letter to KSA requesting more information on this incident and is awaiting a reply.

¹⁵⁵ The Panel continues to investigate to identify the specific location of the house.

¹⁵⁶ See <https://www.spa.gov.sa/viewstory.php?lang=en&newsid=2161528>.

¹⁵⁷ See video on: <https://news.sky.com/story/yemen-evidence-of-potential-war-crime-by-saudi-coalition-12083413>

6. The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects. This includes all necessary verification of the material, aircraft and explosive devices to be used, as well as meteorologic conditions at the time and location of the attack.

Figure 29.4

Fragments of explosive device found on the site after the incident



Source: confidential

Figure 29.5

House after this incident



Source: confidential

Appendix 3: Preliminary information on an airstrike on a civilian house in Al Musaefa village, Al Hazm district, Al Jawf governorate, 15 July 2020

I. Background

1. The information presented here is preliminary, and the Panel continues to investigate.
2. On 15 July 2020, at approximately 06:30, a first explosive device launched by an aircraft hit a civilian house in Al Musaefa village, Al Hazm district, Al Jawf (15°59'19.4"N 45°12'02.2"E). This incident allegedly resulted in the death of 12 people, including two women and seven children, and injuries to six more, comprising one woman and five children. The house was also destroyed (see figure 29.6).
3. According to information received by the Panel, there was a family celebration around the time of the attack.
4. According to information received by the Panel, few minutes after the first strike, a second explosive device was launched from an aircraft and hit another house which was empty. This second incident resulted in the destruction of the house.
5. The Panel received information that there is a Houthi military camp five kilometers North of the village.
6. The Panel continues to investigate.

Figure 29.6

Damage to the house and a truck



Source: Confidential

Appendix 4: Information provided by JIAT to the Panel in November 2020

1. In this appendix, the Panel presents the information provided by the Joint Investigation Assessment Team (JIAT) in November 2020 and its impact on the Panel's previous findings. This information was contained in JIAT's previous press releases, but the Panel did not receive the evidence on which JIAT based its findings.

Table 29.2

JIAT findings in respect to Panel findings

<i>Incident</i>	<i>Panel's report</i>	<i>JIAT findings/information</i>	<i>Panel's finding</i>
Al Khamees market, Mastaba, Hajjah, 15 March, 2016.	Annex 49, S/2018/193	<p>"Confirmed intelligence data shows that the target was a large gathering of armed Houthi militia recruits. The gathering was near a weekly market where the only activity takes place on Thursday each week. The operation took place on a Tuesday, and the target was a legitimate, high-value military objective that conferred a strategic advantage. It was also located 34 kilometers from the Saudi Arabian border, and therefore posed a threat to the troops positioned there".</p> <p>"No proof of the claims that there was civilian casualties was provided, and the JIAT found no proof of any fault made by the coalition forces, in the process, and that the Coalition forces have abided by the rules of international humanitarian law".</p>	<p>KSA send this press release to the Panel in 2016.</p> <p>Evidence of civilian casualties are available, the UN verified that 116 individuals, including 22 children, were killed by the air strike. MSF also recorded over 40 wounded.</p> <p>The Coalition did not provide to the Panel information or evidence on the presence of a "large gathering of armed Houthis militia recruits" at the time of the incident.</p> <p>In absence of such evidence, the Panel is not in a position to review its previous findings.</p>
House, T'baisha, Tai'zz, 25 March 2016.	Annex 49, S/2018/193	<p>JIAT verified the incident and, after reviewing all the documents, including the procedures; rules of engagement, the schedules of daily air missions, and the satellite images. After assessing gathered evidence, JIAT found that during clashes between one of the coalition's ground units and a group of Houthi armed militia that were taking shelter inside a house with a submachine gun on its roof, in the village of (Tabisha) in (Taiz) governorate. The ground unit called for close air support, to target the building after being subjected to heavy fire from it. Coalition air forces attacked the target using one guided bomb that hit the target.</p> <p>In light of this, JIAT concludes that the procedures of Coalition Forces were correct, and in accordance with international humanitarian law and its customary rules.</p>	<p>The Panel found that the house was in a remote location. There was no indication of any military activity. The Panel welcomes satellite images demonstrating that existence of a submachine gun on its roof.</p>

Market,
Saddah, 1st
November
2017

Appendix C,
Annex 58,
S/2018/594

The JIAT vetted the incident, and reviewed all documents, including procedures and rules of engagement, daily mission schedule, after mission report, satellite images, provisions and principles of International Humanitarian Law and its customary rules, and assessment of evidences, JIAT found that on Wednesday (01/11/2017), intelligence information from reliable sources were available to the Coalition Forces on the presence of a group of operators, technicians and ballistic missile experts, one of whom was identified as (Qais Al-Qimantar) at a specific location, in (Sohar) directorate of (Saada) governorate, which is considered to be a legitimate military target of high value, that the destruction of it would achieve a military advantage based on Article (52), paragraph (2) of the First Additional Protocol to the Geneva Conventions.

Verification degrees were also available through intelligence information about the presence of a high-value military target which is (a building in which a group of operators, technicians and ballistic missile experts) in a specific location, and through the implementation of the (reconnaissance and surveillance) operation, which confirmed the intelligence information received, based on customary rule (16) of customary International Humanitarian Law.

The legal protection of the civilian objects (a building in which a group of operators, technicians and ballistic missile experts) lost due to the effective contribution to military actions, and the fact that the target was of high value, in accordance with Article (52), of the First Additional Protocol to the Geneva Conventions.

Accordingly, the Coalition Forces carried out a reconnaissance mission on the target, and at (02:00) AM on Wednesday (01/11/2017), the Coalition Forces targeted (a building in which a group of operators, technicians, and ballistic missile experts), using one guided bomb that hit its target, the Coalition Forces took all feasible precautions to avoid accidental loss of or damage to civilian objects, or to reduce them in any case to a minimum, by choosing the appropriate time to target at (2:00) AM, as markets closes and civilians movement is least, as well as using a single guided bomb which proportional to the size of the target, in accordance with Article (57) of the First Additional Protocol to the Geneva Conventions, and customary rules No. (15) and No. (17) of customary international humanitarian law.

The targeting resulted in the killing of the ballistic missile expert (Qais Ali Al-Qimantar) and several operators, technicians, and ballistic missile experts, , thereby achieving the desired military advantage.

By analyzing the satellite images of the military target site and comparing it with what was published in the media and the reports issued, JIAT found the following:

(1) The target site corresponds to the photos published in the media, as well as the photos attached to the reports issued by

The Panel received information from one witness that two vehicles belonging to Houthi fighters were regularly present, approximately 1,000m from the market and that Houthi fighters frequent the market to buy Qat and other commodities.

The Panel notes, contrary to JIAT's findings, that at the impact point, there was no building, but rather simple structures.

The Coalition did not provide evidence of the presence of Houthi operators, technicians and ballistic missile experts, including Mr. Qais Al Qimantar.

In the absence of such evidence, the Panel is not in a position to review its previous findings.

international organizations, which is (a building in which a group of operators, technicians, and ballistic missile experts).

(2) The bomb struck the military target directly.

(3) The buildings adjacent to the targeted military target were not affected.

In light of that, JIAT found that the procedures taken by Coalition Forces, in dealing with the legitimate military target (a building in which a group of operators, technicians, and ballistic missile experts) were correct and in accordance with the International Humanitarian Law and its customary rules.

Wedding,
Bani Qais,
Hajjah, 22
April 2018

Appendix B,
S/2019/83

JIAT vetted the incident and reviewed all related documents, including procedures and rules of engagement, the daily tasks schedule, the air mission command, after mission report, mission video recordings, satellite images, and assessment of evidences, the rules of engagement of the coalition forces, interviewing and listening to statements by those involved in the operation carried out, and the principles and provisions of international humanitarian law and its customary rules and after the evaluation of the evidence, the joint team found that on Sunday evening, 22 April 2018, the coalition forces received intelligence information from inside Yemen confirming the presence of foreign ballistic missile experts with one of the known Houthi leaders in a specific location in Hajjah governorate.

Coalition forces had previous information on the arrival of ballistic missile experts to Yemen through the port of Hodeidah. Since the province of Hajjah saw seven cases of ballistic missile firing on Saudi territories, the coalition forces carried out a reconnaissance mission to the coordinates from the source. 3 persons, two vehicles and one thermal source were observed beside a building, which was a legitimate military target. The building was targeted at 8:10 pm in the evening with a single guided bomb which hit the targeted building. after seeing the videos of the mission, JIAT did not find the tent of the target area and no signs of civilian gatherings that suggest that there is a celebration ceremony in the target area.

In light of this, the Joint Team concluded that the coalition forces did not target the claimed wedding tent at the place. After reviewing the results of the operation and the actions of the coalition forces, the Joint Team found a number of errors indicating non-compliance with some of the Rules of Engagement procedures to minimize damage which caused collateral damage to the tent in the claim as a result of the bombing of the target building. The Joint Panel recommends that legal measures be taken to hold perpetrators accountable and provide assistance for the damage and losses resulting from this operation.

The Coalition did not provide details about the “number of errors indicating non-compliance with some Rules of Engagement procedures”.

The Panel maintains its finding.

Bus, Dahyan, Appendix F,
Sa'ada, 9 S/2019/83
August 2018

JIAT found that on Thursday morning (9 August 2018) the Coalition Forces received intelligence of the presence of several Houthi leaders and elements at a specific coordinate in (Magz) directorate, (Sa'ada) governorate, including the (Houthi leader/ Muhammed Abdulhafed Steen) the responsible of training the recruits in using weapons, and field skills.

The Coalition Forces monitored the situation, and approximately at (08:00) a (vehicle), and a (bus) were observed, and intelligence sources confirmed that the observed bus at the location was transferring leaders and elements of the Houthi armed militia. During the movement in vacant areas of civilians and civilian objects an order was issued twice to target the bus, but the target was not attacked because the fighter aircraft was not available at the right time and location. The bus then stopped at two locations but none of its occupants got out of the bus, and approximately at (08:20) the bus stopped in front of a building for approximately (5) minutes, the occupants again did not get out of the bus. The Coalition Forces executed an air mission at (08:25) Thursday (9 August 2018) on the (bus) in (Dahyan) town, (Magz) directorate, (Sa'ada) governorate with one guided bomb hit its target.

JIAT found that after interviewing those involved in the operation, the targeting order was issued on more than one occasion during the movement of the bus while passing in open areas, which were vacant of civilians and civilian objects, but were not targeted due to the none availability of the fighter aircraft at the right time and location. when the bus stopped, an order was issued to abort the attack due to the presence of civilians and civilian objects. However, the order was late. The bus was bombed based on the previous repeated orders.

After reviewing the video recordings of the executed mission JIAT found that the target was identified before the targeting.

JIAT found that based on reliable intelligence that the bus was carrying leaders and elements of Houthi armed militia, which considered to be a legitimate military target which its destruction achieves a military advantage based on article (52) clause (2) of the first additional protocol of Geneva Convention. But the targeting was incompatible with the Rules of Engagement of the Coalition that requires minimizing the damage to the civilians and civilian objects, also the target did not pose an immediate threat on the Coalition Forces, and the order to abort the mission was not issued in a sufficient time, also the air controller did not comply with the Rules of Engagement of the Coalition to notify the decision maker of the possibility and level of collateral damages, and regarding to the circumstances related to the delay of the execution of the military operation due to the absence of the aircraft in the location

The Coalition did not provide evidence that the targeted bus was "transferring leaders and elements of Houthis armed militia".

The evidence and testimonies received by the Panel did not indicate the presence of Houthis armed militia in the bus.

In the absence of such evidence, the Panel is not in a position to review its previous findings.

and time to target, that caused not to target in an isolated areas that lead to the reduction of collateral damage to the minimum.

In light of this, JIAT found that although the bus was a legitimate military target which its destruction achieves military advantage, the Rules of Engagement were not followed to minimize collateral damages as the target was bombed in an inappropriate location, based on that JIAT believes that legal procedures should be taken against those responsible for the following errors:

1. The delay issuing the order of aborting the targeting until the target reaches an isolated area, to minimize collateral damages to the minimum in accordance with the Rules of Engagement of the Coalition Forces.
2. The delay in providing an aircraft in the right time, and location.
3. Not informing the decision maker about the possible collateral damage based on the Rules of Engagement approved by the Coalition Air Force.

JIAT recommends the offer of support for the human losses and the damages of the civilian objects caused by the targeting, and the Coalition Forces to immediately review the application of the Rules of Engagement to ensure its been committed.

Regarding to the video recordings and images shown in the media, JIAT found that its source is Houthi armed militia, and their credibility, relation to the time and location of the incident has not been ascertained, especially as they contradict the facts reached by JIAT.

JIAT vetted the incident and, reviewed all documents, including interviewing and listening to the statements of those involved in the military operation carried out, and after studying the air tasking order, daily mission schedule, after mission reports, satellite images of the target site, video recording of the tasked and supporting flights, video recording of the surveillance system, rules of engagements of the Coalition Forces, the principles and provisions of International Humanitarian Law and its customary rules, and after the assessment of evidences, JIAT found that, based on an intelligence information received by the Coalition Forces about (weapons, ammunition, and combat elements of Al-Houthi armed militia) to support Al-Houthi armed militia to attack the legitimate Yemeni forces in the area of operations in the Kitaf axis, which is moving towards

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The Panel took into account the declaration made by JIAT in its analysis.

The Panel maintains its findings.

the village of Kitaaf to free it from the grip of Al-Houthi armed militia, and near the axis of progress of the legitimate forces, which is witnessing combat confrontations with light and heavy weapons.

On the basis of this information, a surveillance operation was carried out on Tuesday (26/03/2019), which spotted an intensive activity of vehicles, motorcycles and fighters of Al-Houthi armed militia northeast of the village of (Kitaaf) in (Saada) governorate including a vehicle carrying weapons, ammunition and combat elements. The vehicle stopped under a tree in a location that is about (430) meters from the hospital. Coalition Forces examined the Collateral Damage Estimation (CDE), the military target was approximately (430) meters from the site of the hospital, which is on the No Strike List (NSL) of the Coalition Forces, the distance between them does not affect that protected location, the tasked flight had experienced a defect in the Laser Designation Pod (LDP) just before the implementation of the targeting operation, which required a support aircraft to guide the bomb to the target, meanwhile the military target (a vehicle carrying Weapons, ammunition and combat elements of Al-Houthi armed militia) moved from its location and stopped next to another armed vehicle carrying (10) fighter elements, the two vehicles then moved to another location (a building used by the Houthi as a distribution and supply point) known to the Coalition Forces and previously included in the observation and reconnaissance list, when the supporting aircraft arrived at the site to support the operation by guiding the bomb, the two vehicle moved away from the building, (distribution and supply point), one of them was parked near a building in the village of (Kitaaf), the other vehicle went into hiding under a tree, the fighters on board left the vehicle and hid under another tree that was about (125) meters away from the hospital, the moving target which hid under the trees in the latest location, was re-evaluated, however the fierce clashes between the legitimate forces and the Al-Houthi armed militia in the area of operations, and the continued military necessity, hastened the work procedures to ensure that the military advantage is not lost, which result in imprecision evaluation of the likely hood that the none military surrounding could be inside the effect of the targeting.

JIAT through the study of the after-mission report, the analysis of satellite and intelligence images, and the open source of the Coalition Force's target location, found that a support aircraft was used to guide the bomb from the other fighter aircraft to the specific military target using one guided bomb, a malfunction in the bomb caused it to fall about (100) meters away from the military target, causing damage to an entrance and a small building inside the hospital wall of the claim, and the destruction of a gas station.

The video of the fighter aircraft confirmed the precise aiming on the military target (Al-Houthi armed militia) hiding under a tree, and showed that the bomb had been diverted and dropped at another location approximately (100) meters from the designated military target.

The video of the aircraft that guided the laser bomb showed that the targeting was aimed at the military target (Al-Houthi armed militia) hiding under a tree in a building-free area, laser guidance continued on the specific military target until the bomb impact, which was drifted about (100) meters away from the designated military target, an explosion was seen north of the military target near Kitaaf hospital, which confirms the bomb malfunction.

In light of that, JIAT reached the following:

a. The validity of what was referred to JIAT by the Coalition Forces for collateral damage as a result of an accidental incident during a targeting operation, in the area of operations northeast of the village of (Kitaf) in (Saada) governorate on (26/03/2019).

B. Kitaf rural hospital the place of the claim is on the NO Strike List (NSL) of the Coalition Forces.

C. The availability of intelligence information about a military, enforcements (weapons, munitions, and Al-Houthi armed militias) to support the Al-Houthi armed militia in the attack on Yemeni legitimate forces in the area of operations (the Kitaf axis), which is considered to be a legitimate military target whose destruction achieves a military advantage based on Article (52) Paragraph 2 of Additional Protocol (I) to the Geneva Conventions.

D. Verification degree is achieved by executing (monitoring and surveillance) operation by the surveillance system, which discovered (two vehicles carrying weapons, ammunition, and combat elements) of Al-Houthi armed militia, based on customary rule No. (16).

E. The legal protection of the civilian objects (a vehicle carrying weapons, ammunition, and combat elements) of the Al-Houthi armed militia was lost, due to the use of it to support the war effort, in accordance with article 52 (3) of Additional Protocol (I) to the Geneva Conventions.

F. The bomb drifted away and fell about (100) meters from the location of the specific military target, due to a technical defect in the bomb.

G. The validity of the actions taken by the Coalition Forces in dealing with the legitimate military target, in accordance with the International Humanitarian Law and its customary rules.

H. The mission commander hastened the work procedures to ensure that the military advantage is not lost, which resulted in inaccuracies in the assessment of the possibility of entering the non-military environment within the side effects of targeting.

I. The commander of the mission did not request a re-targeting despite the lack of achieving the military advantage due to the deviation of the bomb, and its fall in another location due to a defect, in order to protect the safety of civilians and civilian objects.

JIAT recommends the following:

a. The Coalition Forces to study the reasons for the failure of the bomb to hit its target, and to take a corrective measures to prevent this from happening in the future.

B. Accountability of the Task Commander for breaching the rules of engagement of the Coalition Forces, due to the inaccuracy in the assessment of the possibility of entering the non-military environment within the side effects of targeting.

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Raqas,
Sana'a, 16
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C. It is appropriate for Coalition states to provide assistance as a result of an accidental incident during the targeting of a legitimate military target, resulting in human and material damage caused by the deviation of the bomb.

After the assessment of evidences, JIAT found that based on intelligence information received by the Coalition Forces of a specific location belonging to Al-Houthi armed militia, and is used to support the war effort, which is a multi-storey building located north of (Sana'a) city in an isolated location, and is about (300) meters away from the closest civilian object.

With the availability of verification (intelligence information) based on customary rule 16 of customary international humanitarian law, at (8:15) am on Thursday (16/5/2019), Coalition Forces conducted an aerial mission on the military target using two guided bombs, the first bomb hit its target,

while the second bomb did not hit the target, the air crew could not spot where it fell.

By studying the planning stages of the mission, JIAT found that the task was within the pre-planned task, which means the availability of full planning, and the planners took into account several factors including the targeting angle of attack, type of ammunition, timing and the type of the target to be targeted.

JIAT also studied the stages of implementation, and analyzed satellite and reconnaissance images, video recordings of the task carried out, and what was highlighted by the various media reports and found the following:

1. By reviewing the video recordings of the executed task, JIAT found that the target area is free of individuals movement.
2. The targeting designation Pod for the first bomb was directed to the specified military target before and during the targeting where the bomb directly hit the target.
3. The targeting designation Pod for the second bomb was directed at the specified military target before and during the targeting.
4. The air crew could not spot the second bomb impact point, although the targeting designation Pod was aimed on its specified target, which concludes that the defect was in the second bomb. knowing that the bomb did not fall on its target, the air crew decided to stop the targeting.
5. The air crew also conducted a post-targeting assessment (BDA), and photographed the target area and was unable to determine the location where the bomb fell.

In light of the JIAT findings that the incident was due to a defect in the second bomb launched and that the civilian building was not the target, the Panel stands ready to review its findings if the relevant evidence on which JIAT's findings was based, is shared with the Panel.

The Panel takes note of the recommendation made by JIAT that Coalition forces should study the reason why the guided bomb did not fall on its target and ensure that this will not be repeated in the future.

The Panel recalls that IHL requires military commanders and those responsible for planning and executing decisions regarding attacks, to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects. This includes all necessary verification of the material, aircraft and explosive devices to be used.

By analyzing satellite and reconnaissance images, JIAT found:

A. The military target is located in an isolated area away from civilian objects.

B. Damages to the military target as a result of an aerial targeting from the first bomb.

C. Damages to several buildings which are not close to each other and in different places, and partial effects which are inconsistent at the claimed location about (2500) meters away from the military target.

By analyzing Aerial and photographic pictures and open sources images by specialists, JIAT found that the size of the damage in the buildings (of the claim) does not reflect the impact of aerial targeting with one bomb, the effect of a single bomb is limited to the surrounding of the point of impact, while the Aerial and photographic and open sources images showed damages to several buildings which are not close to each other and even in different places, and partial effects which are inconsistent with the effects of a single bomb.

Based on the above JIAT found the following:

A. The timing of the claim corresponds to the timing of the task performed.

B. The location of the claim was in the vicinity of the course of the attack.

C. The second bomb did not fall on the military target.

D. The executing air crew was unable to determine where the second bomb fell.

E. The executing air crew decided to stop completing their mission after it was proved that the second bomb did not hit its target.

F. The procedures followed by the executing air crew were correct.

In light of that, JIAT reached the following:

a. The actions taken by Coalition Forces in targeting the legitimate military target were correct and in accordance with the International Humanitarian Law and its customary rules.

B. JIAT see that it is likely that the second bomb fell on the site of the claim, which is about (2500) meters away from the military target, due to a technical defect.

JIAT recommends that:

1. The Coalition States provide assistance for human and material losses, as a result of a bomb likely to have accidentally fell away from the legitimate military target.

2. Coalition Forces study the reasons why the guided bomb does not fall on its target, and address it to ensure that it will not be repeated in the future.

JIAT vetted the incident, and reviewed all documents, including Procedures And Rules Of Engagement, Air Task Order, Daily Mission Schedule, After Mission Report, video recordings of the mission, satellite images, provisions and principles of International Humanitarian Law and its customary rules, and assessment of evidences, JIAT found that, based on the availability of reliable intelligence information to the Coalition Forces, confirmed through monitoring by the air reconnaissance systems for the buildings complex (formerly Community College) in the city of (Dhamar), which was seized by Al-Houthi armed militia, and used to store drones and air defence missile, the observation also showed the presence of military vehicles belonging to Al-Houthi armed militia in the same location, which is considered to be a legitimate high-value military target that its destruction would achieve a military advantage according to Article (52), paragraph (2) of the First Additional Protocol to the Geneva Conventions.

The availability of degrees of verification through the reconnaissance system of the Coalition Forces based on customary rule No. (16) of the International Humanitarian Law, showed Al-Houthi armed militia taking over a compound (formerly the Community College) and using it to store drones and air defence missile, and the presence of military vehicles to support the war effort and effective contribution to military actions, and accordingly, the complex (formerly Community College) lost its legal protection for civilian objects, in accordance with Article (52) paragraph (3) of the first additional protocol to the Geneva Conventions.

Accordingly, in the late night of Saturday (31/08/ 2019), the Coalition Forces carried out an air mission on (drones stores, air defence missile stores, and military vehicles) in a building complex.

The Coalition did not provide the Panel with evidence of storage of drones (UAVs) and air defense missiles by the Houthis at the Dharmar Community College.

In respect to the claim that the Coalition forces were not aware that the complex was used as a detention center, the Panel recalls that this was mentioned in its report S/2018/68 at paragraph 176. It was also reported by the National Commission to Investigate Alleged Violations of Human Rights, in its report *Prisons and detention centers in Yemen during the war*, issued 2018.

The obligation to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects requires military commanders and others responsible for planning, deciding upon, or executing attacks to assess information from all sources available to them and to obtain the best intelligence possible.

The Panel notes that the protection of the prison does not depend upon it displaying any emblem or marking and in addition, Article 83 of the 4th Geneva Convention does not apply to non-international armed conflict.

In the absence of evidence provided by the Coalition, the Panel maintains its findings that even if some Houthi fighters were present

Dharmar Community College, 31 August 2019
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The Coalition Forces also took all feasible precautions to avoid accidental loss of or damage to civilian objects, or to reduce them in any case to a minimum, by ensuring that no civilians were present before and during the targeting, and choosing the appropriate timing of targeting, late at night to ensure limited movement around the site, using guided bombs commensurate with the size of the target, as well as ensuring that the side effects of weapons stored on the site do not reach civilian objects as they are a safe distance within the (compound), according to Article (57) of Additional Protocol I to the Geneva Conventions and customary rule (15) and (17) Of International Humanitarian Law.

By reviewing the satellite imagery, as well as studying the documents of the Coalition Forces and watching the targeting video of the military target, the following was found:

1. The claimed location was formerly a (Community College), located in the city of (Dhamar) in an isolated area from the buildings, south of the city of (Sanaa).
2. No residential buildings adjacent to the target complex (formerly Community College).

3. The Coalition Forces were not aware of the use of a building in the compound as a detention site, and therefore the site was not on the Coalition Forces No Strike List (NSL).

4. No emblems on any of the buildings of the site of the claim (the former Community College) to distinguish it as a concentration camp (IC), according to Article (83) of the Fourth Geneva Convention.

5. No civilians were present around the site before and during the targeting.

In light of that, JIAT reached the following:

1. The procedures taken by Coalition Forces, in dealing with the legitimate military target (drones armouries, air defence missile armouries, and military vehicles) in a building complex (formerly Community College) which was captured by Al-Houthi armed militia were correct and in accordance with the International Humanitarian Law and its customary rules.

2. It is appropriate for humanitarian considerations that the coalition countries to provide humanitarian assistance to those detainees who have been proven to have been harmed, as a result of targeting the legitimate military target.

on the site, as well as weapons, considering the high number of people killed in the incident, and the fact that several buildings on the site were directly targeted, it is unlikely that the principles of proportionality and precautions were respected.

Annex 30: Violations in the context of detention by members of the Coalition

The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.

Annex 31: Violations in respect to detention and extrajudicial killing attributed to the Government of Yemen

The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.

Annex 32: Violations in the context of detention attributed to the STC

The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.

Annex 33: The use of explosive ordnance against civilian populated areas attributed to Houthi forces

- 1) The Panel investigated nine incidents showing cases of the indiscriminate use of explosive ordnance in populated areas by Houthi forces in Ad Dhale, Ma'rib and Ta'izz which together caused the deaths of 22 people and the injuries to approximately 186 others (see table 33.1). The Panel has also received evidence of additional cases which occurred in November 2020 in Hodeidah and Tai'zz and continues to investigate.
- 2) According to the testimonies and evidence received by the Panel, all these incidents are attributable to Houthi forces. The Panel sent a letter to the Houthi authorities in this respect and is awaiting a reply.
- 3) The Panel's investigation is based on interviews with victims and witnesses, reports, pictures and videos, and information available in the public domain. If the Houthi political or military leadership can provide information concerning these attacks that may counter the Panel's preliminary findings, the Panel stands ready to review this material.

Table 33.1

Cases of indiscriminate use of explosive ordnance in populated areas by Houthi forces investigated by the Panel between December 2019 and November 2020.

<i>Appendix</i>	<i>Date</i>	<i>Location</i>	<i>Impact point</i>	<i>Victims/damage</i>
1	28 December 2019	13°42'19.3"N 44°44'11.1"E	Al Samoud stadium, Ad Dhale	4 killed Approximately 30 injured
2	22 January 2020	15° 29' 23" N 45° 19' 6" E	MP's house, Marib city	2 females killed, including one minor 7 injured, including one woman
3	5 March 2020	13°35'12.16"N 44° 1'25.01"E	Medical laboratory, Al Tharwah hospital, Ta'izz	2 females injured
4	5 April 2020	13°34'35.78"N 43°57'20.84"E	Ta'zz central prison, women's section	8 killed all female, incl. 2 children 6 people injured
5	8 April	15°27'59.66"N 45°19'18.02"E	Governor's house, Marib city	2 people injured
6	26 June 2020	13° 35'24,49" N 43° 59'19,026" E	Leprosis hospital, Ta'izz	3 male patients injured
7	28 August 2020	15° 28' 13.90" N 45° 18' 21.74" E	Mosque, security forces compound, Marib city	7 killed, approximately 120 injured, including minor injuries
8	21 September 2020	13° 34' 34.39" N 44° 01' 30.05" E	House, Hawd Al Ashraf, Ta'izz	1 woman killed, 10 injured including 5 children
9	25 September 2020	15°27'45.18"N 45°19'13.73"E	Al Methaq School, Marib city	8 people with minor injuries

Source: Panel

Appendix 1: Al-Samoud football stadium, Ad Dhale, 28 December 2019

I. Background

1. On 28 December 2019 at approximately 10:15 an explosive device hit the Al Samoud football stadium in Ad Dhale city (13°42'19.3"N 44°44'11.1"E) (see figure 33.1), resulting in the death of 4 people, including one child, and the injury of 30 others.
2. According to information received by the Panel, a military parade had taken place approximately an hour before the incident. Several civilians had gathered to attend the event and many were still in the stadium at the time of the incident.

II. Analysis of IHL violations

3. According to information received by the Panel, military were present at the location of the incident on that day for a military parade. However, they had left about an hour before the incident and only civilians were killed and injured by the attack.
4. According to the information received by the Panel, the explosive device was launched from Damt, Ad Dhalee.
5. Under IHL, parties to the conflict must at all times distinguish between combatants and civilians.¹⁵⁸ As circumstances are always changing, military commanders also have the obligation to verify prior to the attack, that the objective is still a military objective and that combatants are still at the location of the attack. They also have the obligation to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects.¹⁵⁹
6. The Panel concludes that in this case the principle of distinction between combatants and civilians was not respected.

Figure 33.1

Picture of the stadium stands after the impact.



Picture of the stadium stands after the impact.



¹⁵⁸ See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

¹⁵⁹ See CIHL rules 14 and 15.

Picture of the impact point in the stadium.



Source: Confidential

Appendix 2: House of Mossad Hussein Al Sawadi, Marib city, 22 January 2020

I. Background

1. On 22 January 2020 at approximately 17:30, the house of Mossad Hussein Al Sawadi, a member of parliament, was hit by a rocket in Marib city (15° 29' 23" N 45° 19' 6" E).
2. The incident resulted in the death of two female members of his family, including a minor and the injury of seven more people, including Mossad Hussein al Sawadi and a woman. The house was also severely damaged (see figure 33.2).

II. Analysis of IHL violations

3. The Panel visited the location of the incident and met with two witnesses, including one who was injured.
4. Political leaders and members of the parliament are civilians and are protected under IHL, unless and for such a time as they take a direct part in hostilities.¹⁶⁰
5. According to information received by the Panel, there were no military activities in the house at the time of the attack.
6. Under IHL, civilians and civilian objects should not be the object of attack.¹⁶¹
7. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects.
8. The Panel concludes that the principle of distinction was not respected.

Figure 33.2

Damage to the house



Source: Panel

¹⁶⁰ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rules 1 and 6.

¹⁶¹ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rule 1.

Appendix 3: Laboratory in Al Tharwah hospital compound, Ta'izz, Al Qahirah, 5 March 2020

I. Background

1. On 5 March 2020, at approximately 09:00, an explosive device hit the National Center for Central Public Health Laboratories located in the compound of the Al Tharwah hospital in Ta'izz (13°35'12.16"N 44° 1'25.01"E) (see figures 33.3 and 33.4). It resulted in injuries to female medical staff and caused damage to the center. Work at the center was suspended for three days as a result.

II. Analysis of IHL violations

2. Under IHL, hospitals and medical centers exclusively assigned to medical purposes must be respected and protected in all circumstances. Hospitals only lose their protection if they are being used outside their humanitarian function to commit acts harmful to the enemy. Furthermore, protection of hospitals and medical units may cease only after a warning has been given that includes a reasonable time-limit.¹⁶²
3. According to information received by the Panel, the explosive device came from the North of Tai'zz where the Houthis occupy a mountain.
4. The Panel concludes that the principle of distinction was not respected¹⁶³ nor the protection afforded to a medical unit.

Figure 33.3:

Location of the impact



Source: google earth

Figure 33.4:

Damage to the medical center

¹⁶² Article 3 common to the Geneva Convention, article 11 Additional Protocol II to the Geneva Conventions of 1949 and CIHL rule 28.

¹⁶³ See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.



Source: Confidential

Appendix 4: Central prison, womens' section, Ta'izz, 5 April 2020

I. Background

1. On 5 April 2020 at approximately 16:30 an explosive device hit the Tai'zz Central prison. A few minutes later another explosive device hit the outside of the prison resulting in the injury of a civilian. Approximately five minutes later a third explosive device hit the women's section (13°34'35.78"N 43°57'20.84"E). The incidents resulted in the immediate death of five female detainees and one child and the injuries to approximately six others, including one man who was outside the prison. In the following days, a second child and a female guard who were badly injured during the incident also died. The incident caused some damage to the prison (see figure 33.5). At approximately 18:00, two other explosive devices hit the prison compound without causing any more victims.
2. On the same day, between 08:00 and 14:00, people from the Prosecutor's office and human rights NGOs had gone to the prison to prepare the release of some prisoners in the context of the Covid-19 pandemic. They had all left by the time of the incident.
3. According to information received by the Panel,¹⁶⁴ the explosive devices came from the North-East region around Street 50, about 2.5km away from the prison, an area under Houthi control. The prison has been hit several times by explosive devices since 2017, but this was the first time an incident resulted in the deaths and injuries of people.

Figure 33.5

Damage to the wall surrounding the prison resulting the attack



Images of the women's section of the prison



Source: Confidential

¹⁶⁴ The Panel received one report and had contacts with five sources. It also received pictures of the damages and victims and video imagery.

III. Analysis of IHL violations

4. According to information received by the Panel, there were no military activities nor military personnel or civilians who had lost their protection under IHL present at the time of the attack in the compound of the prison.
5. Targeting civilians and civilian objects is a violation of IHL. The Panel concludes that the principle of distinction was not respected.¹⁶⁵
6. In addition, mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in civilian populated areas such as the city of Ta'izz.

¹⁶⁵ See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

Appendix 5: Governor's house, Ma'rib City, 8 April 2020

I. Background

1. On 8 April 2020, a rocket hit the official residence of the Mr Sultan al-Aradah, Governor of Ma'rib (15°27'59.66"N 45°19'18.02"E).
2. Two members of his family who were inside the house at the time of the attack suffered minor injuries. Later that night, a second rocket hit the kitchen area in the backyard of the house (see figure 33.6). Neighbouring houses were also damaged.
3. In July, a third rocket hit the house causing major damage (see figure 33.7) to the building and minor injuries to five people.
4. The Panel visited the location of these incidents in October 2020 and met with two witnesses.

II. Analysis of IHL violations

5. Political leaders are civilians and are protected under IHL unless and for such a time as they take a direct part in hostilities.¹⁶⁶
6. According to information received by the Panel, at the time of the attack, the Governor was not directly taking part in hostilities and there were no military activities in the house.
7. Under IHL, civilians and civilian objects should not be the object of attack.¹⁶⁷
8. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects.
9. The Panel concludes that the principle of distinction was not respected.

Figure 33.6:
Damages to the house



Source: Panel

¹⁶⁶ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rules 1 and 6.

¹⁶⁷ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

Figure 33.7
Remnants of rockets found at the location of the incident



Source: Panel

Appendix 6: Leprosy hospital, Ta'izz, 26 June 2020

I. Background

1. On Friday 26 June 2020 between 15:30 and 17:00, the back wall of the main section of the Leprosy hospital in Ta'izz (13° 35' 24,492" N 43° 59' 19,026" E) was hit by two explosive devices (see figure 33.8). As a result, three male patients suffered injuries caused by broken windows. Two had to be transferred to another hospital to be treated.

II. Analysis of IHL violation

2. Under IHL, hospitals and medical centers exclusively assigned to medical purposes must be respected and protected in all circumstances. Hospitals only lose their protection if they are being used outside their humanitarian function to commit acts harmful to the enemy. Furthermore, protection of hospitals and medical units may cease only after a warning has been given that includes a reasonable time-limit.¹⁶⁸
3. According to information received by the Panel, the hospital was not used for any military purpose.
4. The Panel concludes that the principle of distinction was not respected¹⁶⁹ nor the protection afforded to a medical unit.

Figure 33.8

Pictures of the damage to the hospital



Source: Confidential

¹⁶⁸ See Article 3 common to the Geneva Convention, Article 11 Additional Protocol II to the Geneva Conventions of 1949 and CIHL rule 28.

¹⁶⁹ See Article 3 common to the Geneva Conventions, Article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

Appendix 7: Mosque, in the Security Forces compound, Marib city, 28 August 2020

I. Background

1. On Friday 28 August 2020 during the Al Fajr prayer, at approximately 04:00, a rocket hit the outside part near the washing area of the security forces' mosque (15° 28' 13.90" N 45° 18' 21.74" E) (see figure 33.9). The incident resulted in the death of seven people and the injury of approximately 120 others (in majority minor injuries).

II. Analysis of IHL violations

2. The Panel visited the location of the incident and met with victims and witnesses.
3. According to information received by the Panel, the security forces belong to the Ministry of Interior and are in charge of ensuring security in the city, including markets and roads. They are not part of the military armed forces of Yemen and do not take part in fighting against Houthis forces. Therefore, they are civilians and should be protected by IHL¹⁷⁰ unless and for such a time as they take a direct part in hostilities.¹⁷¹ The Panel stands ready to review its findings if contrary information is provided to the Panel.
4. In addition, special care must be taken in military operations to avoid damage to buildings dedicated to religion.¹⁷²
5. The Panel concludes that the principle of distinction was not respected.

¹⁷⁰ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

¹⁷¹ See Customary IHL, rule 6.

¹⁷² See Customary IHL, rule 38.

Figure 33.9
Pictures of damages to the mosque



Source: Panel

Appendix 8: House, Hawd Al Ashraf, Ta'izz, 21 September 2020

I. Background

1. On 21 September 2020 between 16:15 and 16:20, an explosive device hit a civilian house in Hawd al Ashraf, Ta'izz. The incident resulted in the death of a woman and the injury of ten people, including five minors. The house was also damaged (see figure 33.10).
2. The explosive device was launched from the hill on which the 'Sofitel Hotel' building sits, in the North-East part of Ta'izz city (see figure 33.11).

II. Analysis of IHL violation

3. According to information received by the Panel, there was no military presence in the house or nearby.
4. Under IHL, civilians and civilian objects should not be the object of attack.¹⁷³
5. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects, and especially in civilian populated area such as the city of Ta'izz.
6. The Panel concludes that the principle of distinction was not respected.

Figure 33.10

Damage to the building



Source: Confidential

¹⁷³ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II to the Geneva Conventions of 1949 and Customary IHL, rule 1.

Figure 33.11
Remnants found at the location of the incident



Appendix 9: Al Methaq school, Ma'rib city, 25 September 2020

I. Background

1. On 25 September 2020 at approximately 20:00 a rocket hit the compound of the al-Methaq school in Ma'rib city (15°27'45.3"N 45°19'13.5"E). This resulted in minor injuries for seven people and one security guard and damage to the main building, a smaller building used as classroom, the school cafeteria and some neighbouring houses (see figure 33.12). Earlier that evening, an event had taken place in the compound of the school to celebrate the 1962 Yemeni Revolution on 26 September. People had left the location approximately 15 minutes before the attack took place.

II. Analysis of IHL violation

2. The Panel was able to visit the location and to interview witnesses. According to information gathered by the Panel, the event that took place on the evening of the 25 September was of a civilian nature and was attended by civilians.
3. The Panel also received information that the rocket was came from the West.
4. Schools are civilian buildings protected by IHL.¹⁷⁴ In addition, the targeting of schools may affect the right to education.¹⁷⁵
5. The Panel concludes that the principle of distinction between combatants and civilians was not respected.

Figure 33.12

Pictures of the damage caused to the school and of the impact point



¹⁷⁴ See Article 3 common to the Geneva Conventions, art. 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

¹⁷⁵ See Article 26 of the Universal Declaration of Human Rights and Articles 13 and 14 of the International Covenant on Economic, Social and Cultural Rights. See also the Safe Schools Declaration: <https://ssd.protectingeducation.org/>.



Source: Panel

Annex 34: Violations in the context of detention attributed to the Houthis

The Panel has determined that the publication of this annex may pose a threat to individuals and entities, and their activities in Yemen. Therefore, the information in this annex is not for publication.

Annex 35: Arrest of Radwan al Haashdi, former media office manager of Abu al Abbas

I Background

1. This details the arrest, disappearance and torture of Radwan Qasim Said al Haashdi, who had been the media office manager for the Abu al Abbas brigade until around July 2018. According to testimonies received by the Panel these incidents occurred because of his previous position with the Abu al Abbas group. The incident falls within the Panel's mandate because it contains potential violations of IHL and Human Rights.¹⁷⁶
2. Since 2017, the Panel has documented significant tensions between Abu al Abbas group, 35th Brigade, 22nd Brigade, and the Military Axis in Ta'izz. In March and April 2019, renewed efforts were made to curtail the influence of this group by the Ta'izz Security Committee, when they named several leaders of the group in a Ta'izz most-wanted list (see paragraph 42 and annex 8 of the midterm update of the Panel of Experts on Yemen, 2019). Al Haashdi was not on the list in the procession of the Panel.
3. The Panel does not normally identify affected individuals in published documents for protection concerns. However, the Panel includes this information in this report, at the request of al Haashdi

II Details of arrest

4. Al Haashdi was the media office manager for Abu al Abbas Brigade until around July 2018. He had travelled to Cairo in September 2018 to seek medical treatment. According to information received by the Panel, on 8 June 2020, five civilian-clothed individuals entered his apartment, searched it, and arrested al Haashdi. When his family asked who the individuals were and where they were taking al Haashdi, the family was told to seek this information from the Yemeni Embassy in Cairo.
5. The family sought information from the Yemeni Embassy in Cairo and was informed that the Yemeni authorities could not do anything to find his whereabouts. The Yemeni authorities denied that they held him or knew his whereabouts. On 6 July, a representative from the Yemen Embassy in Cairo contacted the family and informed them of the deportation of al Haashdi to Aden and asked for USD 300 to pay for his flight. The family paid for the flight, which was scheduled for 7 July, according to Yemeni officials.
6. On the night of 7 to 8 July, they received another call from the Yemeni Embassy in Cairo and were informed that al Haashdi had been taken to Sayoun, instead of Aden. The family informed the Panel that they feared for his safety upon his potential release in "Islah-dominated Marib" due to the repeated confrontations between Yemeni Military, who they perceived as Islah-affiliated, and the Abu al Abbas forces in Ta'izz.

III Alleged violations of human rights and IHL

7. The information in this section is based on the interview held by the Panel with al Haashdi. On the 7th of July day he was deported to Yemen. When he arrived in Sayoun, he was taken by armed men to the political security prison in Sayoun. After two days, he was transferred to the political prison in Ma'rib. There he was interrogated about his hostility to Islah, he was placed in a stress position, denied medication for a period, threatened with the use of electric-shock torture and ill-treated. He was finally released from Government of Yemen custody 12 days after arriving in Ma'rib, but asked to sign a confession, which he did not have the opportunity to read. A day after his release, he met with a senior political security official in Ma'rib, who apologized for his arrest and detention and offered to pay money for al Haashdi to stay silent about his treatment in Ma'rib.
8. The Panel has not received a response from the Government of Yemen in relation to this incident and continues to investigate.

¹⁷⁶ At the time of the arrest of al Haashdi, Abu al Abbas forces are a part of the 35th Brigade of the Yemeni Armed Forces: The Panel considers them to be a State entity (see table 2 of Final Panel Report S/2020/326). Individuals within this group received their salaries from the Government of Yemen and are considered a part of the Government of the Yemeni Armed Forces.