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Les membres du Groupe d'experts sur le Yémen ont l'honneur de vous faire tenir ci-joint le rapport final qu'ils ont établi en application du paragraphe 8 de la résolution [2511 \(2020\)](#).

Ce rapport a été soumis le 22 décembre 2020 au Comité du Conseil de sécurité créé par la résolution [2140 \(2014\)](#), qui l'a examiné le 22 janvier 2021.

Nous vous serions reconnaissants de bien vouloir porter le texte de la présente lettre et du rapport à l'attention des membres du Conseil de sécurité et de le faire distribuer comme document du Conseil de sécurité.

Coordonnatrice
du Groupe d'experts sur le Yémen
(*Signé*) Dakshinie Ruwanthika **Gunaratn**

(*Signé*) Mourad Sami **Baly**
Expert

(*Signé*) Henry **Thompson**
Expert

(*Signé*) Marie-Louise **Tougas**
Experte

(*Signé*) Wolf-Christian **Paes**
Expert

* Deuxième nouveau tirage pour raisons techniques (9 juillet 2021).



Rapport final du Groupe d'experts sur le Yémen

Résumé

Le Gouvernement yéménite a perdu des territoires stratégiques au profit tant des houthistes que du Conseil de transition du Sud, ce qui porte atteinte aux objectifs énoncés par le Conseil de sécurité dans sa résolution [2216 \(2015\)](#). Les houthistes ne sont donc pas la seule force à laquelle s'appliquent les dispositions du paragraphe 1.

Les activités du Conseil de transition du Sud, menées sous la direction d'Aydarus al-Zubaydi et de Hani Bin Brik, ont constitué une violation des dispositions des paragraphes 1 et 6 de la résolution [2216 \(2015\)](#), d'après lesquelles toutes les parties yéménites doivent s'abstenir de mesures unilatérales qui compromettent la transition politique. La déclaration unilatérale d'autonomie du Conseil de transition du Sud d'avril 2020 a entraîné une déstabilisation importante à Abiyan, Aden, Chaboua et Socotra.

L'absence de stratégie cohérente de la part des forces anti-houthistes, comme l'indiquent les luttes intestines au sein du mouvement, et les désaccords parmi les acteurs régionaux qui les soutiennent, ont eu pour effet de renforcer les houthistes. De fortes rivalités sont néanmoins apparues au niveau de la direction du mouvement, personnifiées par Mohammed Ali al-Houthi, Ahmed Hamid et Abdulkarim al-Houthi.

Dans les territoires contrôlés par le Gouvernement yéménite, il existe un risque de désintégration du pouvoir entre une mosaïque de factions rivales, comme cela a été observé à Taëz. L'opacité caractérise les relations entre les groupes armés non étatiques et le Gouvernement yéménite, comme en témoigne le recrutement illégal de combattants par Hamoud Saeed al-Mikhlaifi. Les affrontements à Chaboua entre le Gouvernement yéménite, le Conseil de transition du Sud et les forces affiliées continuent de menacer la stabilité.

Les négociations de paix n'ont guère progressé, exception faite d'un échange de 1 056 prisonniers dans le cadre de l'Accord de Stockholm. L'élaboration d'initiatives de paix nationales, tandis que se déroulent des luttes régionales plus larges, continue d'être une gageure. Les conflits au Yémen sont éclipsés par les tensions entre la République islamique d'Iran et les États-Unis d'Amérique.

Le degré d'appui extérieur aux parties au conflit au Yémen reste indéterminé. Les Émirats arabes unis sont membres de la Coalition en appui à la légitimité au Yémen, mais leur appui au Conseil de transition du Sud porte atteinte au Gouvernement yéménite. Des preuves de plus en plus nombreuses indiquent que des personnes ou des entités en République islamique d'Iran fournissent des quantités considérables d'armes et de composants aux houthistes. Le Groupe d'experts enquête également sur des individus qui s'étaient rendus à Oman dans le cadre de vols « humanitaires » en 2015, puis en République islamique d'Iran. L'un d'entre eux a déclaré publiquement avoir suivi une formation navale à Bandar Abbas et facilité par la suite des actes de contrebande maritime pour le compte des houthistes.

Les houthistes continuent d'attaquer des cibles civiles en Arabie saoudite, à l'aide de missiles associés à des drones, et de poser régulièrement des engins explosifs improvisés flottants en mer Rouge. Si la plupart des attaques sont déjouées par l'armée saoudienne, la capacité du groupe d'exercer son pouvoir au-delà du Yémen menace la stabilité régionale et toute négociation de paix future. Les attaques contre

des navires civils se sont intensifiées dans les eaux au large du Yémen, en 2020 ; l'identité des assaillants reste pour le moment indéterminée.

Le Groupe d'experts a confirmé plusieurs filières d'approvisionnement aux houthistes à l'aide de bateaux traditionnels (boutres) en mer d'Arabie. Les armes et le matériel sont transbordés dans les eaux omanaises et somaliennes vers des bateaux plus petits, tandis que la cargaison est acheminée vers des ports situés sur la côte sud du Yémen et transportée clandestinement par voie terrestre jusqu'aux houthistes et livrée dans quelques cas par Bab-el-Mandab, directement dans les zones tenues par les houthistes. La faiblesse des capacités de la garde côtière yéménite et la corruption en cours dans les zones tenues par le Gouvernement yéménite sont des facteurs qui permettent à la contrebande d'essaimer, malgré bon nombre de saisies très médiatisées.

L'économie du Yémen a continué de se contracter et a été plombée par une inflation d'au moins 10 % et un effondrement de la monnaie nationale, ce qui a un effet dévastateur sur la population. Les parties au conflit demeurent impassibles, face à cette évolution, ne se souciant guère de la détresse des Yéménites et continuant de détourner les ressources économiques et financières du pays. Les houthistes s'acquittent de fonctions qui sont exclusivement du ressort du Gouvernement yéménite, comme la collecte d'impôts et d'autres recettes publiques, dont une large part sert à financer l'effort de guerre. Le Groupe d'experts estime que les houthistes ont détourné au moins 1,8 milliard de dollars en 2019 pour financer leurs opérations, alors que cet argent était destiné à remplir les coffres du Gouvernement yéménite, à verser les traitements et à fournir des services de base aux citoyens.

Le Gouvernement yéménite participe dans certains cas à des pratiques de blanchiment d'argent et de corruption qui compromettent l'accès des Yéménites à des quantités de nourriture suffisantes, en violation du droit à l'alimentation. Le Gouvernement yéménite recourt à un stratagème pour détourner des fonds du dépôt saoudien, au moyen duquel des deniers publics d'un montant de 423 millions de dollars ont été transférés illégalement à des négociants, dont 48 % ont été perçus par le Groupe Hayel Saeed Anam¹.

Toutes les parties ont continué de commettre des violations particulièrement graves du droit international humanitaire et du droit international des droits de l'homme, notamment des attaques indiscriminées contre les civils, des disparitions forcées et des actes de torture. L'emploi généralisé de mines terrestres par les houthistes menace les civils en permanence et contribue aux déplacements. Les houthistes continuent de recruter des enfants. Des migrants subissent régulièrement des atteintes graves à leurs droits humains.

Le Groupe d'experts a étayé une tendance alarmante relative à la répression des journalistes et des défenseurs des droits humains par le Gouvernement yéménite, le Conseil de transition du Sud et les houthistes, dans le cadre de violations flagrantes de la liberté d'expression qui entravent leur capacité de répertorier et de signaler les violations du droit international humanitaire et du droit international des droits de l'homme, ce qui peut contribuer à la protection des civils.

Depuis le début du conflit, aucune initiative d'envergure n'a été prise pour demander aux personnes qui ont commis des violations de répondre de leurs actes. La

¹ Au vu des informations reçues par le Groupe d'experts après la publication du présent rapport, la section IX.B de l'annexe 28, le texte s'y rapportant au tableau 1 et la recommandation figurant au paragraphe 161 font l'objet d'un examen. Il ne faut donc pas en tenir compte, en attendant une évaluation finale.

défaillance de l'état de droit et le dysfonctionnement du système judiciaire donnent libre cours à l'impunité et favorisent la répétition des violations.

Malgré les quelques progrès accomplis ces derniers mois, des obstacles de taille compromettent l'action humanitaire dans les zones contrôlées par les houthistes. Le Groupe d'experts a également confirmé les entraves à l'assistance humanitaire à Aden.

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* Les annexes sont distribuées uniquement dans la langue de l'original et n'ont pas été revues par les services d'édition.

I. Introduction

1. Le présent rapport, soumis au Conseil de sécurité en application du paragraphe 8 de la résolution [2511 \(2020\)](#), couvre la période du 1^{er} janvier au 5 décembre 2020 et comprend des conclusions actualisées à partir des enquêtes qui avaient été citées dans le rapport final du Groupe d'experts du 27 janvier 2020 ([S/2020/326](#)).
2. Le Groupe d'experts s'est conformé au paragraphe 12 de la résolution [2511 \(2020\)](#) concernant les meilleures pratiques et méthodes recommandées par le Groupe de travail informel du Conseil de sécurité sur les questions générales relatives aux sanctions (voir [S/2006/997](#)). Il a mis l'accent en particulier sur le respect des normes relatives à la transparence, à l'objectivité et aux sources, preuves documentaires et allégations corroborées par des sources indépendantes et vérifiables, et le fait de donner un droit de réponse aux interlocuteurs².
3. Conformément au paragraphe 9 de la résolution [2511 \(2020\)](#), le Groupe d'experts a coopéré avec l'Équipe d'appui analytique et de surveillance des sanctions et avec le Groupe d'experts sur la Somalie.
4. En 2020, les membres du Groupe d'experts se sont rendus dans les pays suivants : Allemagne, Arabie saoudite, Djibouti, Espagne, Israël, ainsi qu'à Mareb et à Moukalla au Yémen³. Le Groupe d'experts a mené des inspections des armes saisies et des débris de missiles, de drones et d'engins explosifs improvisés flottants dans plusieurs pays de la région, dont le Yémen.
5. La maladie à coronavirus 2019 (COVID-19) a considérablement entravé la capacité du Groupe d'experts de voyager et d'enquêter. Bon nombre d'individus et d'entités, notamment étatiques, ne communiquent d'informations sensibles qu'en personne. La maladie a également entravé le processus d'établissement du rapport.
6. Le Groupe d'experts a eu des échanges avec ses interlocuteurs à distance, notamment avec ceux au Yémen. Il s'est entretenu virtuellement avec des représentants d'États Membres, notamment des membres du Comité du Conseil de sécurité créé par la résolution [2140 \(2014\)](#) et des responsables en Arabie saoudite, aux Émirats arabes unis et au Yémen. Il a eu également un débat virtuel avec les dirigeants politiques du Conseil de transition du Sud.
7. Le Groupe d'experts a adressé 117 lettres officielles, dont 88 aux États Membres et 29 à des organisations, entités et sociétés ; il attendait encore 45 réponses au 10 décembre 2020 (voir annexe 3).

II. Aperçu général des menaces contre la paix, la sécurité et la stabilité au Yémen en 2020

8. En 2020, les divers conflits se sont poursuivis sans relâche et ont évolué vers un schéma de mercantilisme économique généralisé, perpétré par des réseaux de commandants, de négociants, de personnalités politiques et de dirigeants locaux.
9. Le degré de mercantilisme s'est répercuté considérablement sur la situation humanitaire (voir par. 90 à 117). Les combats se sont intensifiés sur certains fronts, notamment à Jaouf, Mareb, Nehm, Taëz, Hodeïda, Beïda et Abiyan. Des violations des droits humains se sont poursuivies à grande échelle, tandis que leurs auteurs étaient rarement appelés à rendre compte de leurs actes. À l'effet de la COVID-19 est

² Voir annexe 1 pour des informations sur la méthode suivie et le droit de réponse.

³ Les lieux au Yémen sont épelés selon les transcriptions utilisées par le Système d'information géographique des Nations Unies figurant à l'annexe 2.

venue s'ajouter la perte d'envois de fonds au Yémen, en particulier d'États du Conseil de coopération du Golfe. On trouvera au tableau 1 le schéma des menaces contre la paix, la sécurité et la stabilité au Yémen durant la période considérée.

Tableau 1
Menaces contre la paix, la sécurité et la stabilité

<i>Menace</i>	<i>Description</i>	<i>Liens avec l'extérieur</i>
Mercantilisme et contrôle des ressources économiques par des personnes et des entités	Le conflit touche tous les Yéménites. Les houthistes ont étendu de manière agressive leur contrôle sur les structures économiques de l'État pour financer leur effort de guerre. Le Gouvernement yéménite a du mal à recouvrer les recettes internes et à attirer un financement externe (voir par. 90 à 117).	La corruption au sein du Gouvernement yéménite a entraîné une baisse de l'apport de liquidités de l'extérieur (voir par. 103 à 112). Le détournement des encaissements de l'étranger a entamé sa crédibilité.
Violations généralisées du droit international humanitaire et du droit international des droits de l'homme par toutes les parties en toute impunité	Persistance des violations graves du droit international humanitaire et du droit international des droits de l'homme commises par les houthistes, le Gouvernement yéménite, le Conseil de transition du Sud, l'Arabie saoudite et les Émirats arabes unis. Aucune mesure importante n'a été prise pour demander des comptes aux auteurs de ces actes. La défaillance de l'état de droit et le dysfonctionnement du système judiciaire donnent libre cours à l'impunité.	Cinq ans après l'intervention de la Coalition en appui à la légitimité au Yémen, huit affaires dans le cadre de raids aériens sont jugées en Arabie saoudite. Le Groupe d'experts ne sait si d'autres procédures juridiques ont été entamées par d'autres membres de la Coalition, dont les Émirats arabes unis (voir par. 125).
Poursuite des combats entre les forces houthistes et anti-houthistes	Les houthistes ont enregistré des gains militaires, tandis que les luttes intestines parmi les forces anti-houthistes ont gravement entravé leur capacité de répondre (voir annexes 4 et 5).	La République islamique d'Iran fournit une assistance politique et militaire aux houthistes (voir par. 20 à 22). L'Arabie saoudite et les Émirats arabes unis apportent une aide militaire et politique aux forces antihouthistes.
Combats entre les forces affiliées aux forces du Conseil de transition du Sud et celles du Gouvernement yéménite	Persistance des désaccords sur l'application de l'Accord de Riyad. Le Conseil de transition du Sud tient encore des territoires et a étendu son contrôle à Socotra (voir annexe 6).	Le Conseil de transition du Sud est une entité qui est épaulée politiquement par les Émirats arabes unis (voir par. 31).
Intensification des attaques commises par les houthistes en Arabie saoudite	Les houthistes ont augmenté la fréquence des raids aériens à l'aide de missiles balistiques contre des cibles en Arabie saoudite et continuent de	Ces attaques sont rendues possibles par l'afflux d'armes et de composants d'armes, en violation de l'embargo sur les armes ciblé.

<i>Menace</i>	<i>Description</i>	<i>Liens avec l'extérieur</i>
	commettre des attaques au moyen d'engins explosifs improvisés flottants (voir par. 69).	
Entrave à la réponse humanitaire par les houthistes	En 2020, une dégradation des relations de travail a été constatée entre les houthistes et certains organismes des Nations Unies. Des améliorations ont été notées mais d'importants obstacles subsistent (voir par. 156 et annexe 8).	Du fait des conditions nouvellement unifiées imposées par les donateurs, les houthistes ont fait des progrès, quoique de manière inégale.
Augmentation des attaques maritimes	Cinq attaques graves contre des navires marchands pouvant être liées au conflit ont été consignées. La situation de l'unité flottante de stockage et de déchargement <i>Safer</i> n'a toujours pas été réglée (voir par. 62).	Une attaque grave pourrait entraîner une catastrophe écologique sans précédent et une flambée des cours de pétrole mondiaux.

Sources : Diverses.

III. Résumé de la visite du Groupe d'experts au Yémen en 2020

Conclusions du Groupe d'experts à l'issue de sa visite à Mareb

Du 15 au 20 octobre, le Groupe d'experts s'est rendu à Mareb et s'est entretenu avec le Ministre de la défense, le Gouverneur et d'autres dirigeants locaux, ainsi qu'avec des représentants des forces de sécurité, d'organisations internationales et de la société civile. Il a inspecté des débris de drones aériens et de roquettes qui avaient été déployés par les houthistes pour attaquer la province. Il a également visité un centre de réadaptation d'enfants touchés par le conflit et le siège du projet Masam^a.

Tout au long de 2020, Mareb était au cœur du conflit. Les forces houthistes ont cherché à encercler la province et ont effectué au début d'importantes avancées territoriales à Jaouf, sachant que la chute de la province, riche en pétrole, serait décisive. Les forces du Gouvernement yéménite et leurs alliés tribaux se sont regroupés en vue d'un « combat ultime » et ont réussi, avec la puissance aérienne de la Coalition en appui à la légitimité au Yémen, à empêcher la progression des houthistes dans la ville de Mareb.

La ville de Mareb a changé depuis 2015. Sa population est passée de 40 000 à 1,8 million d'habitants^b, en majorité des personnes déplacées à l'intérieur de leur propre pays, venant des zones contrôlées par les houthistes. Cela a été source de préoccupations croissantes, sur le plan de la sécurité, et plusieurs violations du droit international humanitaire et du droit international des droits de l'homme ont été commises, dans le cadre des détentions (voir par. 128). Des secteurs de la province contrôlés par le Gouvernement yéménite comptent plus de 130 camps de déplacés. La majorité des personnes déplacées à l'intérieur de leur propre pays vivent néanmoins dans des communautés d'accueil. Cet afflux, tout comme le nouveau statut de Mareb en tant que capitale de fait du territoire contrôlé par le Gouvernement yéménite, a

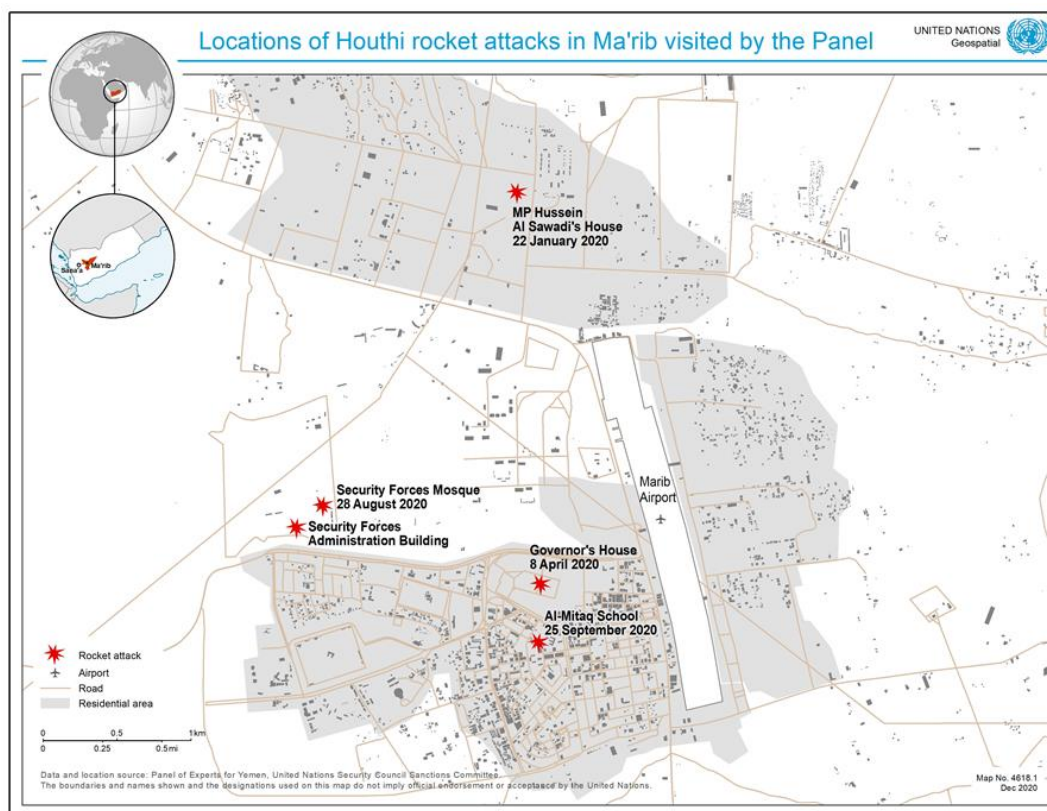
suscité un essor sur le plan du développement, tout en mettant à rude épreuve les services de santé et d'éducation dans la ville.

Contrairement à d'autres régions du Yémen, Mareb dispose de structures étatiques opérationnelles, quoique faibles, et ses dirigeants restent fidèles au Gouvernement yéménite. Le Gouverneur, Sultan al-Aradah, s'est toutefois plaint de l'appui limité du Gouvernement central lors des combats contre les forces houthistes, citant le non-paiement des soldes militaires depuis plusieurs mois et l'insuffisance des primes versées aux combattants tribaux. Les autorités gouvernementales se sont également plaintes de la faible présence des organisations internationales humanitaires dans la province, qui se trouve à proximité des lignes de front et ne dispose pas d'un aéroport opérationnel.

Le Groupe d'experts a visité bon nombre de bâtiments civils à Mareb, tels que des habitations, une mosquée et une école qui avaient été attaquées au moyen de « missiles balistiques », depuis le début de 2020 (voir carte 1). La direction des attaques porte à croire qu'elles ont été menées par les forces houthistes. Le Groupe d'experts estime que les débris ont des spécifications techniques conformes à des roquettes non guidées, ce qui indique que leur présence au Yémen est probablement antérieure à l'imposition de l'embargo sur les armes ciblé ou qu'elles ont été fabriquées localement. Voir annexe 33 pour plus de détails.

Carte 1

Lieux des attaques à la roquette menées par les houthistes



Conclusions du Groupe d'experts à l'issue de sa visite à Moukalla

Du 20 au 23 octobre, le Groupe d'experts a visité Moukalla et s'est entretenu avec les autorités de la province, des responsables des forces armées et de sécurité, du Centre de lutte antimines du Yémen et de la garde côtière yéménite, des représentants des différents partis politiques et des membres de la société civile. Il a également procédé à une inspection du boutre *Bari-2*, qui est actuellement retenu à Chehr (voir par. 74).

Comparées à d'autres régions du Yémen, les zones côtières du Hadramout ont été relativement pacifiques, depuis que le secteur a été libéré d'Al-Qaida dans la péninsule arabique en avril 2016. Cependant, des menaces de violence à motivation politique subsistent, comme le montre la tentative d'assassinat récente sur la personne du Gouverneur Faraj al-Bahsani en juin, à Moukalla. Le Groupe d'experts a été informé que 12 personnes avaient été arrêtées dans le cadre de cette affaire.

Les autorités tant civiles que militaires se sont plaintes du non-versement des soldes dans la région depuis février^c, ce qui fait courir le risque d'un affaiblissement de la loyauté et de l'efficacité des forces de sécurité dans le Hadramout. Durant une réunion à Riyad, le Premier Ministre, Maeen Abdulmalek Saeed, a informé le Groupe d'experts que la crise de liquidités globale avait conduit le Gouvernement yéménite à verser en priorité les soldes de ceux qui se trouvaient sur des fronts militaires actifs et qu'il existait une corruption certaine dans les forces de sécurité, notamment des états de paie gonflés^d.

Des personnes interrogées se sont plaintes de retards dans le dédouanement des cargaisons (qui peut durer des semaines) au port de Moukalla du fait de tracasseries administratives au niveau du Ministère des transports basé à Riyad et de l'exigence d'inspections de sécurité. Un autre problème souvent cité concernait les pénuries de courant à Moukalla qui, conjuguées à la dévaluation du rial yéménite, ont déclenché bon nombre de manifestations ces derniers mois.

Une doléance commune des autorités locales était le sentiment d'être marginalisées, sur le plan politique, renforcé par l'attribution à cette province riche en pétrole d'un siège « unique », dans le nouveau cabinet, et par les 20 % de recettes, part anormalement faible, perçue à la suite des ventes par le Gouvernement de produits pétroliers. Leurs plaintes portaient sur l'absence de transparence des exportations de pétrole.

Le Groupe d'experts a également obtenu des informations concernant les violations des droits humains et du droit humanitaire international dans le cadre de la détention, notamment à la base de la Coalition près de Riyan^e et la menace constante des engins explosifs laissés par Al-Qaida dans la péninsule arabique (voir par. 141 et 142).

^a Voir www.projectmasam.com/fra.

^b Autorités de la province.

^c Les états de paie ont été présentés au Groupe d'experts.

^d Au cours d'une visite, le Vice-Gouverneur a évoqué la présence de 10 000 soldats dans le Hadramout. Les autorités militaires ont montré au Groupe d'experts des états de paie concernant 35 000 membres.

^e Voir annexe 30.

IV. Négociations de paix

10. Le Groupe d'experts continue de surveiller les obstacles à la paix, à la sécurité et à la stabilité au Yémen. Comme noté dans le précédent rapport du Groupe d'experts (S/2020/326), le conflit au Yémen n'est pas binaire ; les négociations de paix devraient comprendre plus d'entités que celles répertoriées dans la résolution 2216 (2015) du Conseil de sécurité et en intégrer des côtes sud et ouest (voir par. 52).

A. Accord de Stockholm

11. En octobre, après des mois de négociations, 1 056 prisonniers ont fait l'objet d'un échange, dont des civils détenus par les houthistes. Le Groupe d'experts a confirmé que dans certains cas, des civils détenus par les houthistes étaient instrumentalisés à des fins d'échange (voir par. 138). La détention de civils comme moyen de pression aux fins d'échanges de prisonniers équivaut à une prise d'otages et est proscrite en droit international humanitaire. Les parties participant à de futurs échanges devraient garder cela à l'esprit.

12. En mars, le Gouvernement yéménite s'est retiré du Comité de coordination du redéploiement⁴. En avril, un agent de liaison du Gouvernement yéménite auprès du Comité est décédé des suites de blessures subies durant la fusillade du 11 mars à Hodeïda. Si les deux parties appuient verbalement la Mission des Nations Unies en appui à l'Accord sur Hodeïda, le Comité reste inactif. Les conditions de sécurité autour de Hodeïda se sont dégradées en octobre. Le redéploiement des troupes par toutes les parties, énoncé dans l'accord, doit être mis en œuvre.

13. En mars, les houthistes ont détourné 50 milliards de rials yéménites de la Banque centrale à Hodeïda, en violation de l'Accord de Stockholm, qui énonce que les recettes tirées des ports doivent être déposées à la Banque centrale du Yémen et utilisées par la suite pour verser les traitements des fonctionnaires. Le Groupe d'experts a été informé que seule une infime fraction des fonds avait servi à verser les salaires.

14. Le Groupe d'experts ne note aucun progrès sur le volet Taëz de l'Accord.

B. Accord de Riyad

15. L'Accord de Riyad du 5 novembre 2019 était ambitieux de par sa portée et son calendrier (voir S/2020/326, par. 35 et 44 à 46). Malgré la pression de l'Arabie saoudite et les gesticulations politiques constantes du Conseil de transition du Sud et du Gouvernement yéménite, son application a peu progressé dans les faits, le Conseil de transition du Sud s'en étant retiré à maintes occasions⁵. Un nouveau Gouverneur et un nouveau Directeur de la sécurité générale pour Aden ont été désignés mais seul le premier est entré en fonctions. Les forces affiliées au Conseil de transition du Sud continuent de raffermir leur contrôle sur la population civile, au moyen notamment d'un recours excessif à la force⁶. Les troupes du Gouvernement yéménite qui se trouvaient à Aden avant août 2019⁷ combattent désormais le Conseil de transition du Sud à Abiyan. Aucun redéploiement véritable des forces affiliées au Conseil de

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

⁵ Voir annexe 6.

⁶ Par exemple, les entités de sécurité à Aden ont fait appliquer strictement une interdiction des motocyclettes, qui avaient entraîné bon nombre de morts parmi les civils.

⁷ Dont les première, troisième et quatrième brigades de la Garde présidentielle et la trente-neuvième brigade blindée.

transition du Sud ou celles du Gouvernement yéménite et de leur matériel ne s'est produit, comme le veut l'Accord. De même, le statu quo militaire qui existait avant août 2019 à Abiyan, Aden et Chaboua n'a pas été rétabli.

C. Déclaration conjointe

16. À compter d'avril 2020, le Bureau de l'Envoyé spécial du Secrétaire général pour le Yémen s'est attelé à une série de négociations en prévision d'une déclaration conjointe qui sera signée par les houthistes et le Gouvernement yéménite. Les négociations portent sur trois domaines : un cessez-le-feu à l'échelon national, des mesures économiques et humanitaires et la reprise des processus politiques visant à mettre fin au conflit de manière globale. Le Groupe d'experts note que les conditions préalables dans la proposition des houthistes du 8 avril comprennent des éléments qui, s'ils étaient acceptés par les parties, nécessiteraient des garanties supplémentaires pour veiller au respect de la résolution 2216 (2015) : a) le libre accès à tous les ports et aéroports au Yémen en vue de vols et d'expéditions directs, respectivement ; b) le partage des recettes tirées des hydrocarbures.

17. Pour garantir le libre accès aux ports et aux aéroports, il faudrait un système de vérification solide, faisant l'objet d'un contrôle international, pour veiller au respect du paragraphe 2 de la résolution 2511 (2020). Dans les deux cas, les navires et les aéronefs devraient être soumis à des inspections hors des zones contrôlées par les houthistes, pour veiller au respect.

18. Un mécanisme indépendant et transparent de partage des recettes pétrolières et gazières pourrait comprendre la création d'un compte séquestre dans une juridiction étrangère, géré par un conseil d'administration inclusif, sous la surveillance d'un organisme international.

V. Menaces régionales contre la paix, la sécurité et la stabilité du Yémen

19. Pour ce qui est du Yémen, les principaux acteurs extérieurs demeurent l'Arabie saoudite, les Émirats arabes unis, Oman et la République islamique d'Iran. Si certaines allégations laissent entendre que d'autres États de la région, dont le Qatar et la Turquie, sont directement actifs au Yémen, le Groupe d'experts n'a pas obtenu à ce jour de preuves crédibles pour les corroborer, et poursuit son enquête. L'effet de la désignation éventuelle des houthistes comme organisation terroriste étrangère par les États-Unis d'Amérique est important à cet égard.

A. République islamique d'Iran

20. Le 22 septembre, le général de division Abolfazl Shekarchi, porte-parole des forces armées iraniennes, a déclaré en parlant des Yéménites : « nous leur avons fourni de l'expérience dans le domaine de la technologie de la défense »⁸, un acte qui placerait la République islamique d'Iran en contravention du paragraphe 14 de la résolution 2216 (2015).

⁸ Voir www.tasnimnews.com/en/news/2020/09/22/2354460/iran-has-supplied-Yemen-with-defense-know-how-spokesman. Le général de division a ajouté : « nous leur fournissons une aide consultative. Nos forces chevronnées y vont pour fournir un appui intellectuel au peuple yéménite et lui faire part de notre expérience ».

21. À la suite d'une demande du Groupe d'experts, la République islamique d'Iran a précisé que le général de division Shekarchi faisait allusion aux capacités de l'armée yéménite et d'Ansarallah pour concevoir et fabriquer des missiles et des drones aériens localement et aux compétences professionnelles techniques iraniennes dans ce domaine. Il a également cité la coopération qui existait entre la République islamique d'Iran et le Yémen avant l'adoption de la résolution 2216 (2015) et le transfert de compétences liées à la défense avant l'imposition par le Conseil de sécurité de sanctions contre le Yémen⁹. Le Groupe d'experts a néanmoins constaté qu'il existe une accumulation de preuves (voir par. 76, 84, 85 et 88) montrant que des personnes et des entités en République islamique d'Iran participent à l'envoi d'armes et de composants d'armes aux houthistes en violation du paragraphe 14 de la résolution 2216 (2015).

22. Le 17 octobre, la République islamique d'Iran a mis en place un nouvel « ambassadeur » de remplacement au Yémen, témoignage de sa reconnaissance de l'autorité houthiste, un acte qui compromet l'intégrité et la stabilité du Yémen et est contraire à l'esprit de la résolution 2216 (2015), comme indiqué en détail au paragraphe 25.

23. En 2020 à Sanaa, la mémoire de dirigeants iraniens tués a été honorée¹⁰ sur des panneaux d'affichage bien visibles, et plusieurs dirigeants houthistes de haut rang ont affirmé faire partie de « l'axe de la résistance »¹¹, commençant lentement à dévoiler leur proximité politique avec les dirigeants iraniens, en particulier à Sanaa, où l'idéologie houthiste est visiblement alignée sur celle de la République islamique d'Iran.

B. Oman

24. Le souhait d'Oman de rester résolument neutre et de se distancier des conflits est mis à l'épreuve. Depuis 2015, bon nombre de vols « humanitaires » ont été effectués entre Sanaa et Mascate pour transporter des Yéménites malades ou blessés, à des fins de traitement médical. Si les vols sont à vocation humanitaire, le Groupe d'experts craint qu'ils soient utilisés à mauvais escient. Il a appris que parmi les quatre individus qui s'étaient rendus par avion d'Oman en République islamique d'Iran en 2015, l'un d'entre eux avait déclaré par la suite publiquement qu'ils avaient suivi une formation navale à Bandar Abbas et participé à l'envoi clandestin, par voie maritime, d'armes aux houthistes (voir annexe 17). Au sujet du vol le plus récent effectué le 14 octobre, qui concernait l'échange de citoyens des États-Unis contre des Yéménites à Mascate, le Gouvernement yéménite a informé le Groupe d'experts qu'il avait reçu la liste des passagers à la dernière minute et n'avait pas pu vérifier l'identité des passagers. Les préoccupations relatives à un accès libre à Sanaa au moyen de vols directs est une question centrale, concernant l'élaboration d'une déclaration conjointe (voir par. 17).

⁹ Lettre adressée par la République islamique d'Iran au Groupe d'experts en date du 19 novembre 2020.

¹⁰ Dans les semaines qui ont suivi l'assassinat de Qassem Soleimani, plusieurs larges panneaux d'affichage officiels ont fait leur apparition à Sanaa, faisant l'éloge funèbre de Soleimani comme suit : « Nous poursuivrons ta marche vers Jérusalem ». En février, à la faculté d'éducation de l'Université de Sanaa, on voyait sur les bannières, côte à côte, Mohammed Ali al-Houthi, Hassan Nasrallah et Ali Khamenei (voir https://twitter.com/Ali_Albukhaiti/status/1228807992482631681?s=20).

¹¹ Voir <https://youtu.be/NIs6Dbe8hYk>, https://youtu.be/VqvmcwFgc_0, <https://youtu.be/pIIUNWTSrE>, <https://youtu.be/NIs6Dbe8hYk> et <https://www.google.com/amp/s/ar.irna.ir/amp/83625875/>.

25. Outre la saisie d'armes et de composants d'armes passés en contrebande, qui sont arrivés au Yémen par voie terrestre de Salala en 2019 (voir S/2020/326, par. 62), les données GPS relevées à bord de boutres en 2020 laissent à penser que les contrebandiers avaient transféré des armes entre navires dans les eaux territoriales omanaises (voir par. 73). Le Groupe d'experts n'a pas obtenu de preuves selon lesquelles les autorités omanaises s'étaient rendues complices de ces activités, ce qui pourrait dénoter la faiblesse de leurs moyens de répression.

C. Arabie saoudite

26. La dépendance constante du Yémen à l'égard de l'Arabie saoudite ne se limite pas aux dépôts répétés de devises fortes qu'elle injecte dans les comptes détenus par le Gouvernement yéménite. Plus fondamentalement, elle s'étend aux millions de Yéménites qui tirent profit des fonds que leur envoient leurs compatriotes en Arabie saoudite. En revanche, l'Arabie saoudite a principalement besoin d'un État voisin stable, qui ne constitue pas une menace. Il convient de noter que tout au long du conflit avec les houthistes, l'Arabie saoudite n'a pas modifié le statut des Yéménites vivant à l'intérieur de ses frontières¹².

27. L'influx d'argent s'étant globalement réduit, le Yémen est de plus en plus tributaire des envois de fonds, et la dépendance à l'égard de l'Arabie saoudite n'a jamais été aussi grande. L'Arabie saoudite constate cependant que l'accaparement par les houthistes des envois de fonds, au moyen de la taxation de la population et des négociants qu'ils contrôlent, devient de plus en plus efficace, ce qui constitue un casse-tête (voir par. 93).

28. Le Groupe d'experts constate que la Coalition en appui à la légitimité au Yémen ne parvient pas à exercer un contrôle unifié sur les forces anti-houthistes. En dépit de l'Accord de Riyad, les combats entre le Conseil de transition du Sud et le Gouvernement yéménite témoignent de divisions constantes entre les objectifs de l'Arabie saoudite et ceux des Émirats arabes unis au Yémen. Bien que le Gouvernement yéménite, les forces de la côte ouest et le Conseil de transition du Sud soient tributaires de l'appui de la Coalition, l'Arabie saoudite n'est pas encore parvenue à mettre un terme à la désunion apparente, qui continue de menacer l'intégrité territoriale du Yémen.

29. L'Arabie saoudite cherche clairement une issue de sortie du Yémen, mais s'est ralliée à son gouvernement pour demander aux États-Unis de désigner les houthistes comme organisation terroriste étrangère. À court terme, cela éloigne encore plus les houthistes d'un accord de paix futur (voir par. 34)¹³.

¹² Le Ministère saoudien des ressources humaines et du développement social a lancé une initiative de réforme à l'intention des travailleurs du secteur privé, qui réduit les disparités entre les Saoudiens et les expatriés. Voir https://twitter.com/HRSD_SA/status/1323912538883559425?s=20 (en arabe) et https://twitter.com/HRSD_SA/status/1323913000395427840?s=20 (en anglais).

¹³ L'Arabie saoudite a fait cette désignation en février 2014 (voir www.reuters.com/article/us-saudi-security/saudi-arabia-designates-muslim-brotherhood-terrorist-group-idUSBREA260SM20140307). Les Émirats arabes unis l'ont fait en novembre 2014 (voir www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037). Le Gouvernement yéménite a demandé au Conseil de sécurité de désigner les houthistes comme groupe terroriste en 2017 (voir www.spa.gov.sa/viewfullstory.php?lang=en&newsid=1615541).

D. Émirats arabes unis

30. Les Émirats arabes unis semblent soucieux de combattre trois entités au Yémen : les houthistes, les éléments du parti Islah au sein du Gouvernement yéménite et les groupes terroristes. Ils ont informé le Groupe d'experts qu'ils continuaient d'appuyer les forces yéménites antiterroristes, mais ce dernier a confirmé que les Émirats arabes unis soutenaient toujours le Conseil de transition du Sud, certaines forces qui lui étaient affiliées ainsi qu'une partie des forces de la côte ouest (voir annexe 5).

31. Les Émirats arabes unis avaient au départ recruté, entraîné et rémunéré la plupart des forces affiliées au Conseil de transition du Sud, une situation qui a évolué depuis 2015. Ces forces affiliées participent à une bataille militaire contre le Gouvernement yéménite à Abiyan et, dans une moindre mesure, à Socotra et à Chaboua. Les dirigeants politiques du Conseil de transition du Sud n'ont pas réussi à y mettre un terme et ont pris des mesures répétées pour compromettre l'autorité du Gouvernement yéménite et l'intégrité territoriale du Yémen. Les Émirats arabes unis fournissent toutefois un appui politique constant aux dirigeants du Conseil de transition du Sud. Ils soutiennent une entité qui menace la paix, la sécurité et la stabilité du Yémen et dont les agissements contreviennent à l'esprit de la résolution [2216 \(2015\)](#), dans laquelle le Conseil demande « aux États Membres de s'abstenir de tout acte susceptible de porter atteinte à l'unité, à la souveraineté, à l'indépendance et à l'intégrité territoriale du Yémen, ainsi qu'à la légitimité du Président du Yémen ». Les Émirats arabes unis ont déclaré au Groupe d'experts qu'ils ne soutenaient aucun acte unilatéral de la part des parties au conflit (voir annexes 5 et 6).

32. Au second semestre de 2020, le Gouvernement yéménite a cherché à attribuer aux Émirats arabes unis la responsabilité des actes commis par le Conseil de transition du Sud. Le Groupe d'experts constate que les Émirats arabes unis ont desserré le degré de contrôle direct qu'ils exerçaient sur la plupart des forces affiliées au Conseil de transition du Sud¹⁴. Le Gouvernement yéménite a cependant affirmé qu'ils continuent de fournir un appui financier et militaire aux Forces de la Ceinture de sécurité et aux Forces d'élite de Chaboua¹⁵. Cela, conjugué au soutien politique qu'ils apportent au Conseil de transition du Sud, alimente l'hostilité du Gouvernement yéménite à l'égard des Émirats arabes unis.

E. États-Unis d'Amérique

33. Le Groupe d'experts note que les États-Unis envisagent actuellement de désigner les houthistes comme organisation terroriste étrangère. L'Arabie saoudite et les Émirats arabes unis les ont déjà qualifiés d'organisation terroriste, mais les États-Unis ne l'ont pas encore fait ; la désignation éventuelle reflète les tensions en cours entre les États-Unis et la République islamique d'Iran.

34. La désignation des houthistes comme organisation terroriste étrangère : a) risque de porter préjudice à l'aide et aux importations commerciales d'aliments dans les parties du Yémen contrôlées par les houthistes, ce qui pourrait à son tour aggraver la malnutrition dans le pays ; b) complique la logistique d'élaborer et d'étendre le processus de paix.

¹⁴ Le Groupe d'experts estime que les Émirats arabes unis contrôlent directement les forces de la garde côtière dans les principales bases émiriennes à Balhaf et Riyan. Voir [S/2020/326](#), tableau 2.

¹⁵ Voir annexe 5.

VI. Entraves à l'application de la résolution 2216 (2015) du Conseil de sécurité

35. Le Groupe d'experts estime que l'application dans son intégralité de la résolution 2216 (2015) est devenue de plus en plus improbable, du fait des changements opérés dans la dynamique du pouvoir et le contrôle territorial. Il fonde son évaluation sur les mesures prises par toutes les parties au conflit qui compromettent les objectifs énoncés dans la résolution 2216 (2015).

36. Durant la période considérée : a) le Gouvernement yéménite, les houthistes et le Conseil de transition du Sud ont torpillé toute transition pacifique en recourant à des hostilités et à des gesticulations militaires ; b) les houthistes et le Conseil de transition du Sud ont employé la force pour acquérir des territoires ; c) le Conseil de transition du Sud et les houthistes ont continué d'exercer des fonctions gouvernementales ; d) ni le Conseil de transition du Sud ni les houthistes n'ont retiré leurs forces ; au contraire, ils ont fortifié les secteurs saisis ; e) les forces de la côte ouest ont consolidé leur contrôle sur le littoral ouest. Les houthistes ne sont plus le seul groupe armé non étatique auquel s'appliquent les exigences énoncées aux alinéas a) à d) du paragraphe 1 de la résolution. Depuis qu'elle a été adoptée, le Gouvernement yéménite n'a cessé de perdre de son autorité et de son territoire.

A. Montée des hostilités

37. En 2020, les hostilités se sont considérablement intensifiées. Les houthistes ont gagné des territoires stratégiques à Nehm, Jaouf, Beïda et Mareb, aux dépens principalement du Gouvernement yéménite (voir annexe 4). Ils sont entrés à Doureïhimi après un siège de deux ans. Le Conseil de transition du Sud a conservé Aden et des secteurs d'Abiyan, Lahj et Dalea et obtenu le contrôle de Socotra.

38. Les luttes intestines, les intérêts locaux et régionaux et la rivalité autour des ressources parmi les diverses forces anti-houthistes ont empêché la présentation d'un front uni contre les houthistes. Pour ces derniers, cela constitue probablement le plus grand avantage stratégique dans le conflit en cours (on trouvera à l'annexe 5 une classification des forces anti-houthistes). Les houthistes mettent à profit l'arrivée de recrues, les capacités de déploiement rapide, la répression rapide de toute dissension et les mesures diverses, voire contradictoires, adoptées par les États de la région pour régler le conflit (voir par. 20 à 23 et 26 à 32). Les raids aériens de la coalition perdront en efficacité, au fur et à mesure que les combats se rapprocheront des zones d'habitation.

B. Consolidation du pouvoir par le Conseil de transition du Sud

39. Le Groupe d'experts constate que les activités du Conseil de transition du Sud en 2020 ont constitué une violation des dispositions des paragraphes 1 et 6 de la résolution 2216 (2015), dans lesquels toutes les parties yéménites doivent s'abstenir de tout acte unilatéral de nature à compromettre la transition politique. Le 25 avril, le Conseil de transition du Sud a déclaré unilatéralement l'autonomie, faisant valoir que le Gouvernement yéménite « n'avait plus le mandat ou la légitimité requis pour administrer le Sud »¹⁶. Le Conseil de transition du Sud est revenu sur sa déclaration le 28 juillet.

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

40. Les hostilités entre le Conseil de transition du Sud et le Gouvernement yéménite se sont intensifiées à Abiyan et Socotra. Le Conseil de transition du Sud a assumé ses fonctions administratives à Socotra autour du 20 juin (voir annexe 6). Depuis lors, ni l'Arabie saoudite ni le Gouvernement yéménite n'ont réussi à rétablir le contrôle de ce dernier à Socotra. En novembre, le Conseil de transition du Sud a annoncé la mise en place à Socotra d'une salle d'opérations conjointes avec les « forces du sud »¹⁷. À Abiyan, des hostilités sporadiques graves se poursuivent et l'Arabie saoudite n'a pas réussi à garantir un cessez-le-feu, quel qu'il soit, qui puisse tenir sur la durée. Dans deux cas au moins, de graves affrontements ont éclaté alors que l'équipe de surveillance du cessez-le-feu de l'Arabie saoudite était à Abiyan¹⁸. Le Gouvernement yéménite et le Conseil de transition du Sud ont tous deux dépêché des renforts sur le front d'Abiyan, ce qui a exclu toute possibilité d'imposer un cessez-le-feu à court terme. En l'absence de règlement politique mutuellement acceptable, le Conseil de transition du Sud et le Gouvernement yéménite semblent avoir commencé une guerre d'usure, portant sur Abiyan.

41. À Aden, les opérations de sécurité sont menées par des forces affiliées au Conseil de transition du Sud. Ce dernier a également recouru à la force pour s'approprier quelque 80 milliards de rials yéménites (125 millions de dollars) du Gouvernement yéménite durant sa période d'autonomie. Le Groupe d'experts en conclut que même si les chefs du Conseil de transition du Sud dont Aydarus al-Zubaydi, Hani Bin Brik et Shallal Ali al-Shaye, se voient interdire par la Coalition tout retour à Aden¹⁹, ces derniers continuent d'influencer les événements sur le terrain. Leurs actes, individuellement et collectivement, ont porté atteinte à la paix, à la sécurité et à la stabilité au Yémen (voir annexes 5 et 6).

42. La création de la Coalition nationale du Sud semble être une tentative d'ouvrir un front politique contre le Conseil de transition du Sud à Aden et à Chaboua. Son chef, Ahmed Saleh Alessi, est l'un des négociants en pétrole les plus importants du Yémen²⁰. Son soutien financier à la Coalition nationale du Sud en fait un opposant majeur au Conseil de transition du Sud. En tant que proche associé du Président du Yémen, Abdrabuh Mansour Hadi, Alessi a une influence décisive sur la gouvernance au Yémen. Le Groupe d'experts continue de suivre l'évolution de la situation, qui pourrait constituer une menace contre la paix au Yémen.

C. Faits nouveaux survenus dans les zones contrôlées par les houthistes

43. La réinterprétation de la loi dite *khoms* en juin 2020, qui a permis aux houthistes de percevoir 20 % de la valeur des ressources publiques et des biens privés et de les « redistribuer aux Hachémites », a suscité une opposition, même de la part de fidèles houthistes. Des frappes aériennes continuent de donner aux houthistes l'occasion d'unifier la population contre leurs ennemis. D'autres facteurs qui les aident à empêcher des soulèvements de grande ampleur comprennent des structures de plus en plus autocratiques et la répression effective de toute dissidence, au moyen des services de sécurité préventive et du renseignement (voir S/2020/326, par. 13 à 16).

44. Dans les zones tenues par les houthistes, les conditions de sécurité continuent de faire l'objet d'un strict contrôle. L'expulsion de ceux qui sont perçus comme soutenant l'ennemi, par l'appareil militaire, de sécurité et du renseignement, s'est

¹⁷ Voir <https://www.almashhadalaraby.com/news/231748> et <https://aden24.net/news/62247>.

¹⁸ En juillet et en novembre 2020.

¹⁹ Sources confidentielles.

²⁰ Voir https://snycoalition.org/?page_id=314.

poursuivie²¹. Le 27 octobre, le ministre de la jeunesse et des sports, Hassan Zaid, a été assassiné à Sanaa. Il s'agissait de l'assassinat le plus médiatisé depuis l'annonce du meurtre d'Ibrahim al-Houthi, en août 2019.

45. Le Groupe d'experts estime que la principale menace à la direction d'Abdulmalik al-Houthi (YEi.004) pourrait émaner du mouvement houthiste. Au-delà du vernis d'unité, ceux au sommet de la hiérarchie politique se livrent à une concurrence acharnée pour s'enrichir en puisant dans les ressources et les deniers publics limités de l'État. Mohammed Ali al-Houthi, Ahmed Hamid et Abdul Karim al-Houthi ont érigé des bases de pouvoir rivales, sécurisées par des structures de sécurité et de renseignement séparées (voir annexe 8). L'apparition de ces blocs de pouvoir distincts, mus par des intérêts économiques, porte atteinte aux efforts humanitaires et de paix. Les militaires houthistes ont à ce jour résisté aux luttes intestines politiques.

Ahmed Hamid

46. Ahmed Mohammed Yahyah Hamid (Abou Mahfouz)²² (voir fig. I) est actuellement le directeur du cabinet du président du conseil politique suprême et le chef du conseil suprême de la direction et de la coordination des affaires humanitaires, ayant des liens avec le bureau de la sécurité préventive, de la sécurité et du renseignement. Le Groupe d'experts a été informé que Hamid exerçait une influence sur les désignations à des postes civiles, intimidait ses adversaires et trempait dans des activités de corruption et notamment de détournement de l'aide humanitaire, et qu'il avait aidé Sultan Zabin à la suite d'allégations faisant état de l'implication de ce dernier dans la répression des femmes (voir annexe 8)²³.

47. En janvier, le ministre de l'éducation et frère d'Abdulmalik al-Houthi, Yahyah al-Houthi, a contacté directement Hamid, l'accusant de susciter des tensions avec des acteurs humanitaires par l'entremise du conseil suprême de la gestion et de la coordination des affaires humanitaires (voir annexe 7). Hamid a néanmoins consolidé son pouvoir²⁴.

Figure I

Ahmed Hamid



Source : www.alyqyn.com/3917.

²¹ Voir [https://m.facebook.com/sultan.zabinye/videos/1174271749581022/?refsrc=https%3A%2F%2Fm.facebook.com%2Fstory.php&_rdr](https://m.facebook.com/sultan.zabinye/videos/1174271749581022/?refsrc=https%3A%2F%2Fm.facebook.com%2Fstory.php%2Fstory.php&_rdr).

²² Voir www.yemen-media.gov.ye/الوزير/.

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

²⁴ Voir www.ansarollah.com/archives/377365.

48. Le Groupe d'experts a étayé des actes d'intimidation et des menaces directes émises contre des acteurs humanitaires par cinq membres du conseil suprême de gestion et de coordination des affaires humanitaires : Ahmed Hamid, Abdul Mohsen Tawous (secrétaire général), Taha al-Mutawakel (ministre de la santé publique et de la population), Nabil al-Wazir (ministre de l'eau et de l'environnement) et Abdulkarim al-Houthi (ministre de l'intérieur)²⁵.

49. Malgré le rôle influent qu'il a joué sur le plan de la politique d'intimidation et du recours à des violences sexuelles contre des femmes actives sur le plan politique (voir S/2020/326, par. 21 à 23), Sultan Zabin est toujours le directeur du département des enquêtes pénales. Le Groupe d'experts a confirmé de nouvelles violations associées à la politique houthiste de répression de la prostitution (voir annexe 34) menée dans le cadre d'une « cyberguerre », visant les dissidents.

D. Faits nouveaux survenus sur la côte ouest

50. Sur la côte ouest, la Résistance nationale/les Gardiens de la république²⁶, un groupe armé non étatique, ont continué de manifester des ambitions du point de vue de la gouvernance, qui vont au-delà du contrôle militaire. Leur commandant, Tareq Saleh, a renforcé son pouvoir politique et militaire sur la côte ouest, avec le ferme appui des Émirats arabes unis, remettant en cause à la fois l'autorité du Président Hadi et la revendication d'autonomie du peuple de Tihama dans le cadre d'une structure fédérale future, comme énoncé durant la Conférence de dialogue national (voir annexe 5). Tareq Saleh s'est distancié du conflit entre le Gouvernement yéménite et le Conseil de transition du Sud et s'est employé exclusivement à combattre les houthistes.

51. En juillet 2020, à Mokha, Tareq Saleh a rencontré le commandant de la cinquième brigade de la garde présidentielle, Adnan Roseiq, en présence du commandant émirien dit Abou Hammam. C'était la première fois que les deux parties s'entretenaient officiellement. Ils sont convenus d'une détente officielle²⁷. Avant cet accord, des tensions considérables s'étaient accumulées entre l'axe militaire de Taëz et les Gardiens de la république. L'axe militaire a affirmé que les Gardiens avaient soutenu ceux qui les combattaient à Tourba à la mi-2020 (voir par. 57), une affirmation que les Gardiens réfutent.

52. Les Brigades des Amalika, les Gardiens de la république et les Brigades de Tihama obtiennent toutes des paiements des Émirats arabes unis ; certaines brigades reçoivent également leurs soldes du Gouvernement yéménite. Aucune de ces forces n'a été officiellement intégrée aux accords de paix existants, ce qui soulève des inquiétudes quant à un effet éventuel sur la paix, la sécurité et la stabilité du Yémen.

E. Contestation de l'autorité du Gouvernement yéménite

53. L'état de la sécurité se dégrade rapidement dans les zones contrôlées par le Gouvernement yéménite. Trois tendances nouvelles qui ont un effet considérable sur la stabilité du Yémen ont été observées : a) la distribution du pouvoir économique et politique dans les centres de pouvoir régionaux (voir annexe 5) ; b) la prolifération des forces qui sont affiliées à l'État mais recrutées par des personnes ou des entités qui n'en font pas partie (voir annexes 5 et 9) ; et c) la fracture apparente entre les

²⁵ Voir annexes 7 et 8. Voir également www.saba.ye/ar/news3116185.htm.

²⁶ Les Gardiens de la république sont l'aile militaire du groupe, tandis que la Résistance nationale recouvre les ailes tant militaire que politique.

²⁷ Entretiens du Groupe d'experts avec les deux forces.

éléments alignés sur le parti Islah et ceux perçus comme l'étant, dans les sphères politiques et militaires (voir annexe 6).

1. Faits nouveaux survenus sur les plans militaire et de la sécurité à Taëz

54. La situation sur les plans militaire et de la sécurité s'est dégradée rapidement à Taëz à la mi-2020, les combats s'intensifiant entre les différentes brigades du Gouvernement yéménite. Ils ont principalement opposé des éléments de la trente-cinquième brigade à l'axe militaire de Taëz après la désignation d'Abdulrahman al-Shamsani en tant que commandant de cette brigade.

55. À Taëz, plusieurs commandants et responsables se sont livrés en toute impunité à des appropriations illégales et à d'autres activités semblables. Le Groupe d'experts a obtenu des informations concernant 58 habitations de civils que se sont appropriés des individus relevant des 17^e, 22^e et 170^e brigades au cours d'actes qui semblent généralisés et répétitifs. Il a confirmé que cinq des habitations avaient été appropriées de force ; dans un cas, un propriétaire avait été tué par des membres liés à la 17^e brigade occupante²⁸.

56. Dans un autre cas étayé par le Groupe d'experts, Gazwan Ali Mansour al-Mekhlafi, officier de la vingt-deuxième brigade commandée par son oncle, Sadiq Sarhan, a participé à plusieurs assassinats à Taëz depuis au moins 2018, dans lesquels sa responsabilité n'a été que partiellement engagée (voir fig. II). En août 2020, il a participé à l'assassinat, commis en représailles, d'une fille de 11 ans et de son frère. Il est détenu à la prison centrale de Taëz²⁹. Le Groupe d'experts ne sait si une procédure officielle a été engagée contre lui.

Figure II

Gazwan Ali Mansour al-Mekhlafi (à gauche) et son oncle Sadiq Sarhan (au centre)



Source : www.from-yemen.com/alymn/amp/89251.

57. Le 8 décembre 2019, Hamoud Saeed al-Mikhlafi a annoncé la création d'une « force de résistance » pour combattre aux côtés de l'armée nationale à Taëz³⁰ (voir fig. III). Il a pris cette initiative en sa qualité de « président du Haut Conseil de coordination pour la résistance ». Le Groupe d'experts considère la création de ce groupe armé non étatique comme une menace à la stabilité à Taëz (voir annexe 9).

²⁸ Le Groupe d'experts a été informé par l'axe militaire de Taëz que les individus responsables de ce meurtre avaient été arrêtés.

²⁹ L'information fournie par l'axe militaire de Taëz a été confirmée de manière indépendante par le Groupe d'experts. Quatre autres personnes impliquées n'ont pas été arrêtées.

³⁰ Voir www.facebook.com/hamoodsaeed20/videos/3221472207893885/.

Ces combattants se sont alignés sur les unités militaires du Gouvernement yéménite qui avaient participé aux pires incidents au cours des luttes intestines à Tourba en 2020. Le Groupe d'experts a également confirmé que ces combattants s'étaient servis de bâtiments scolaires (voir annexe 10)³¹. Il enquête sur les sources de financement visant à appuyer les efforts de recrutement par Mikhlafi et estime improbable que les fonds proviennent d'un État membre de la Coalition (voir annexe 9).

Figure III

Recrutement au camp de Youfrous en décembre 2020



Source : www.facebook.com/hamoodsaeed20/videos/3221472207893885/.

Note : Le camp appartient à la dix-septième brigade du Gouvernement yéménite et est situé aux coordonnées N 13.442712°, E 43.955177°.

58. Le Groupe d'experts enquête sur l'entraînement du groupe armé Hachd el-Chaabi sous la supervision de la dix-septième brigade à Taëz en 2018 et 2019. En 2019, le Groupe d'experts a constaté que des éléments du groupe armé Hachd el-Chaabi s'étaient battus aux côtés de l'axe militaire contre les forces d'Abou el-Abbas (voir S/2020/326, par. 37). Le Groupe d'experts enquête sur les liens entre le groupe armé Hachd el-Chaabi, les combattants de Mikhlafi et Abdulrahman al-Shamsani, ancien commandant de la dix-septième brigade (voir par. 60).

2. Accrochages à Chaboua concernant les Forces d'élite de Chaboua, appuyées par les Émirats arabes unis

59. Les autorités locales à Chaboua ont accusé les Émirats arabes unis d'être impliqués dans des atteintes à la sécurité et de compromettre leur indépendance économique. Elles ont affirmé qu'ils avaient entravé l'arrestation de combattants des Forces d'élite de Chaboua, aidant ceux d'entre eux qui avaient participé au sabotage d'infrastructures d'exportation de pétrole³² et obstrué la reprise des exportations de gaz naturel liquide de Balhaf³³. Si des atteintes mineures à la sécurité se sont produites au moment où les forces émiriennes se sont déplacées de leurs bases à Balhaf et Alam, les plus importantes ont été l'explosion qui s'est produite le 14 novembre, visant un convoi. Depuis octobre, des manifestations se sont déroulées à l'extérieur du camp Alam, pour demander des dédommagements à la suite d'une opération conjointe des Émirats arabes unis et des Forces d'élite de Chaboua en janvier 2019, qui aurait fait des morts parmi les civils, et la création d'un comité local chargé d'obtenir des dédommagements des Émirats arabes unis. Au début de 2020, les opérations de sécurité, visant à obtenir l'arrestation d'anciens membres des Forces d'élite de

³¹ En contradiction avec la « déclaration sur des écoles sûres », signée par le Gouvernement yéménite en 2017, qui protège les écoles et les universités contre toute utilisation militaire durant les conflits armés. Voir <https://ssd.protectingeducation.org/>.

³² Voir www.facebook.com/109978104080735/posts/113547560390456/.

³³ Entretiens confidentiels. Voir www.youtube.com/watch?v=hlVoQq7qmRg&feature=youtu.be.

Chaboua à Nissab et Jirdan ont fait au moins deux morts. Il existe des risques de dérapage, à Chaboua, si le Gouvernement yéménite ou l'Arabie saoudite venaient à intervenir.

F. Influence du parti Islah

60. La désignation âprement contestée d'Abdulrahman al-Shamsani, ex-commandant de la dix-septième brigade, en tant que nouveau Commandant de la trente-cinquième brigade, a été perçue comme une consolidation de la domination du parti Islah sur l'armée à Taëz. Le Groupe d'experts estime que l'influence de tout parti politique dans le domaine militaire peut nuire à la cohésion des forces anti-houthistes. L'opposition des Émirats arabes unis et du Conseil de transition du Sud au parti Islah, et vice-versa, alimente l'agitation sociale au Yémen (voir annexe 6).

61. Le Groupe d'experts a confirmé l'arrestation, la disparition forcée et la torture d'un Yéménite, Radwan al-Hashdi, ancien directeur du bureau des médias de la brigade Abou el-Abbas³⁴. D'après certains éléments, il avait été arrêté en raison de son opposition apparente aux forces d'Islah à Taëz.

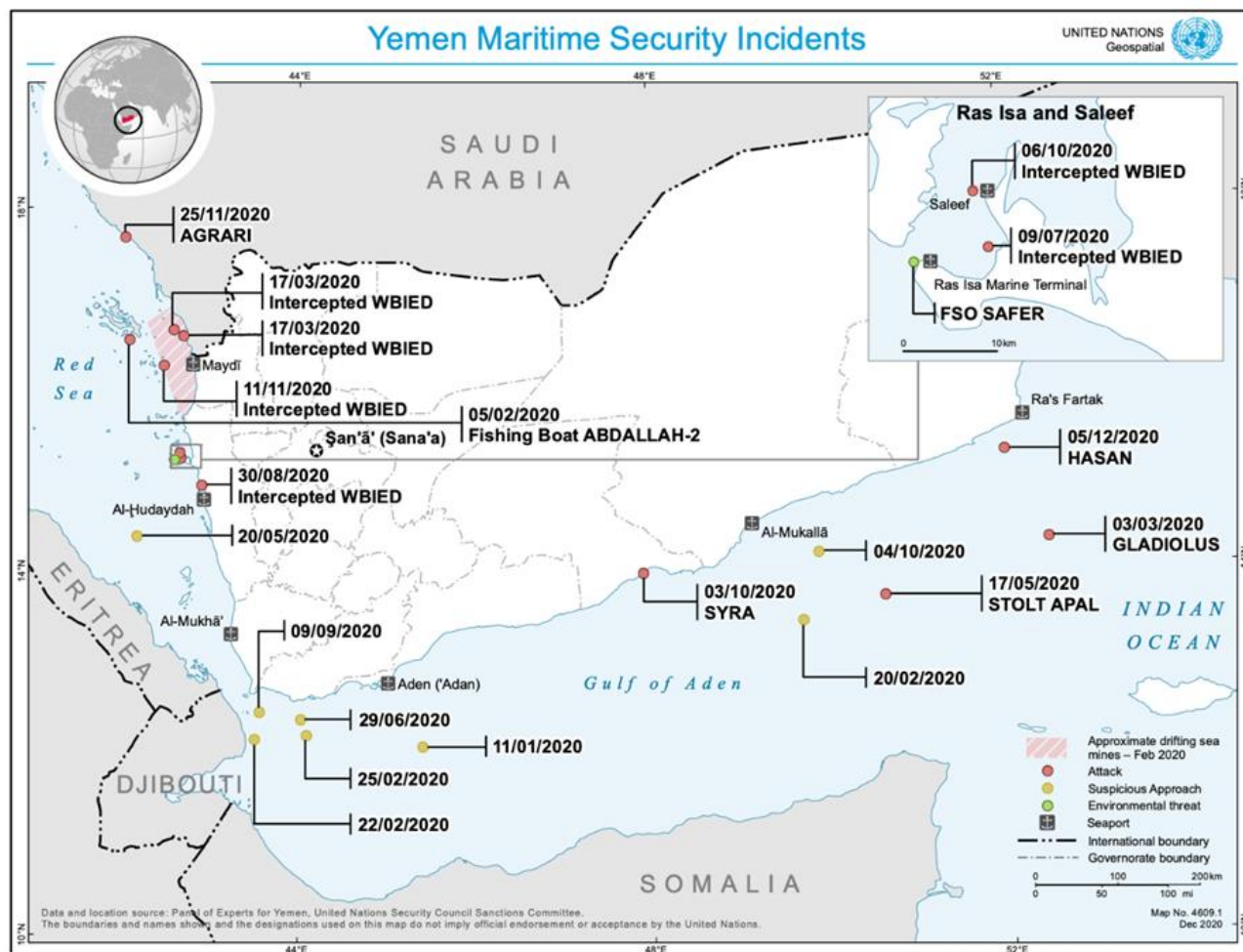
VII. Sécurité maritime

62. Le Groupe d'experts a noté en 2020 un nombre croissant de mouvements suspects et d'attaques commises contre des navires civils, comparé à 2019. Il demeure également convaincu que l'unité flottante de stockage et de déchargement *Safer* (numéro Organisation maritime internationale (OMI) d'identification du navire : 7376472) a besoin d'être réparée de toute urgence et fait peser une menace écologique fondamentale en mer Rouge (voir annexe 21). On voit sur la carte 2 les lieux des atteintes à la sécurité maritime, commises au large du Yémen.

³⁴ Voir annexe 35.

Carte 2

Atteintes à la sécurité maritime en 2020



63. Le 3 mars, trois skiffs se sont approchés du pétrolier *Gladiolus* battant pavillon saoudien (numéro OMI d'identification du navire : 9169548), dont deux semblaient télécommandés par le troisième. L'un des skiffs sans équipage a touché la coque du pétrolier sans provoquer d'explosion, tandis que l'autre s'en approchait de 10 à 15 mètres (voir fig. IV). Un navire opérant dans la zone a signalé par la suite qu'un bateau avait tourné avant d'exploser, probablement le skiff dont le mécanisme de direction avait été endommagé à la suite de la collision ou des coups de feu tirés par l'équipe de sécurité du *Gladiolus*. Un hélicoptère naval a recueilli des débris en mer qui comportaient, comme l'a montré l'analyse, des traces de carburant et d'explosifs militaires d'hexogène (RDX). Cela porte à croire que les skiffs sans équipage devaient servir comme engins explosifs improvisés flottants (voir annexe 22).

Figure IV
Photographies des skiffs sans équipage s'approchant du *Gladiolus* à bâbord



Source : Confidentielle.

64. La seconde attaque s'est produite le 17 mai, lorsque deux skiffs se sont approchés du pétrolier-chimiquier *Stolt Apal* (numéro OMI d'identification du navire : 9719240), qui battait pavillon du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord. L'un des skiffs est venu de l'arrière, ce qui a conduit l'équipe de sécurité du navire à tirer des coups de semonce. Les occupants du skiff ont riposté et tiré plusieurs salves rapides et précises d'arme automatique, probablement une mitrailleuse, frappant la superstructure du pétrolier, ainsi que la tête d'un mannequin sur l'aileron de passerelle (voir fig. V). À une distance de 200 mètres, le skiff a explosé, probablement à la suite de coups de feu tirés par des vigiles armés. L'autre skiff a quitté les lieux de l'attaque et pris la direction du nord. Les photographies obtenues par le Groupe d'experts montrent des débris fumants dans le sillage du *Stolt Apal*. La présence d'un panache de fumée blanche, sur les photographies, a conduit certains analystes à émettre l'hypothèse que le skiff transportait des explosifs de type militaire et devait donc servir d'engin explosif improvisé flottant. Il est également possible que l'explosion se soit produite après l'inflammation de vapeurs d'essence, peut-être en raison d'une conduite d'alimentation en carburant défectueuse (voir annexe 23)³⁵.

³⁵ Le 5 décembre, le navire marchand *Hasan* (numéro OMI d'identification du navire : 9016179) a également été attaqué dans les mêmes eaux, par deux skiffs transportant des hommes armés. Le Groupe d'experts enquête pour établir si les deux faits sont liés.

Figure V
Photographie de la tête du mannequin montrant l'impact de multiple projectiles

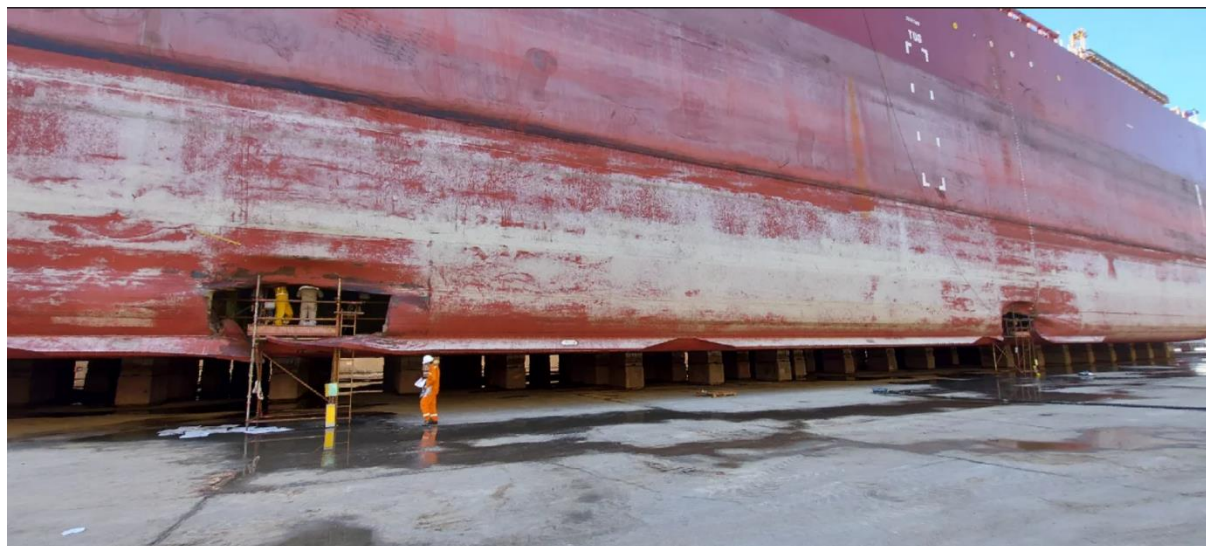


Source : Confidentielle.

65. Le 3 octobre, le pétrolier *Syra* battant pavillon maltais (numéro OMI d'identification du navire : 9436941) chargeait du pétrole au terminal de Roudoum lorsque deux déflagrations se sont produites, endommagent les citernes à ballast à bâbord (voir fig. VI). Par la suite, l'équipage a signalé « un baril doté d'une lampe » flottant à bâbord à une vingtaine de mètres du navire, qui a explosé une heure environ après les premières déflagrations, sans endommager le pétrolier. Le Groupe d'experts a obtenu des informations d'après lesquelles les déflagrations avaient entraîné la fissure de la quille de roulis du pétrolier, à une dizaine de mètres sous la ligne de flottaison, indiquant que des plongeurs avaient posé des engins explosifs (des charges de forme linéaire probablement) (voir annexe 24).

Figure VI

Photographie du *Syra* en cale sèche, montrant les parties endommagées de la coque



Source : Confidentielle.

66. Dans les cas décrits ci-avant, l'identité des assaillants n'a toujours pas été établie, même s'il est probable que l'incident du *Syra* soit lié au contentieux portant sur le contrôle des recettes pétrolières du terminal de Roudoum. Malgré les similitudes dans le mode opératoire des deux attaques qui ont été perpétrées en mars et en mai dans une même zone géographique, il existe également des différences notoires. Les engins explosifs improvisés flottants utilisés dans l'attaque contre le *Gladiolus* sont différents des deux modèles auxquels les houthistes avaient recouru par le passé, ce qui soulève la possibilité de l'apparition d'un nouvel acteur ayant accès à des systèmes d'armes relativement complexes, sur les rives de la partie ouest du golfe d'Aden.

67. Le 25 novembre, le pétrolier *Agrari* battant pavillon maltais (numéro OMI d'identification du navire : 9389083) a subi une explosion à bâbord, à un mètre environ de la flottaison, alors qu'il déchargeait sa cargaison à l'usine de Choueïq en Arabie saoudite. Si les rapports préliminaires indiquent une mine marine³⁶, les sources de la Coalition citées par les médias par la suite ont déclaré que les dégâts avaient été occasionnés par la destruction d'un engin explosif improvisé flottant par l'Arabie saoudite³⁷. Les deux mines marines flottantes qui, en février, avaient fait quatre morts parmi les marins à bord du bateau de pêche *Abdallah-2* et les engins explosifs improvisés flottants posés par les houthistes, qui visent souvent des ports saoudiens, continuent de menacer la navigation commerciale, dans la partie sud de la mer Rouge.

VIII. Armes et application de l'embargo sur les armes ciblé

68. Conformément aux paragraphes 14 à 17 de la résolution 2216 (2015), le Groupe d'experts poursuit tout une série d'activités de surveillance et d'enquête, afin d'établir si des violations de l'embargo sur les armes ciblé se sont produites, telles que la

³⁶ Voir 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 Voir www.dailysabah.com/world/mid-east/explosion-rocks-greek-operated-tanker-in-saudi-port-after-attack-blamed-on-houthis.

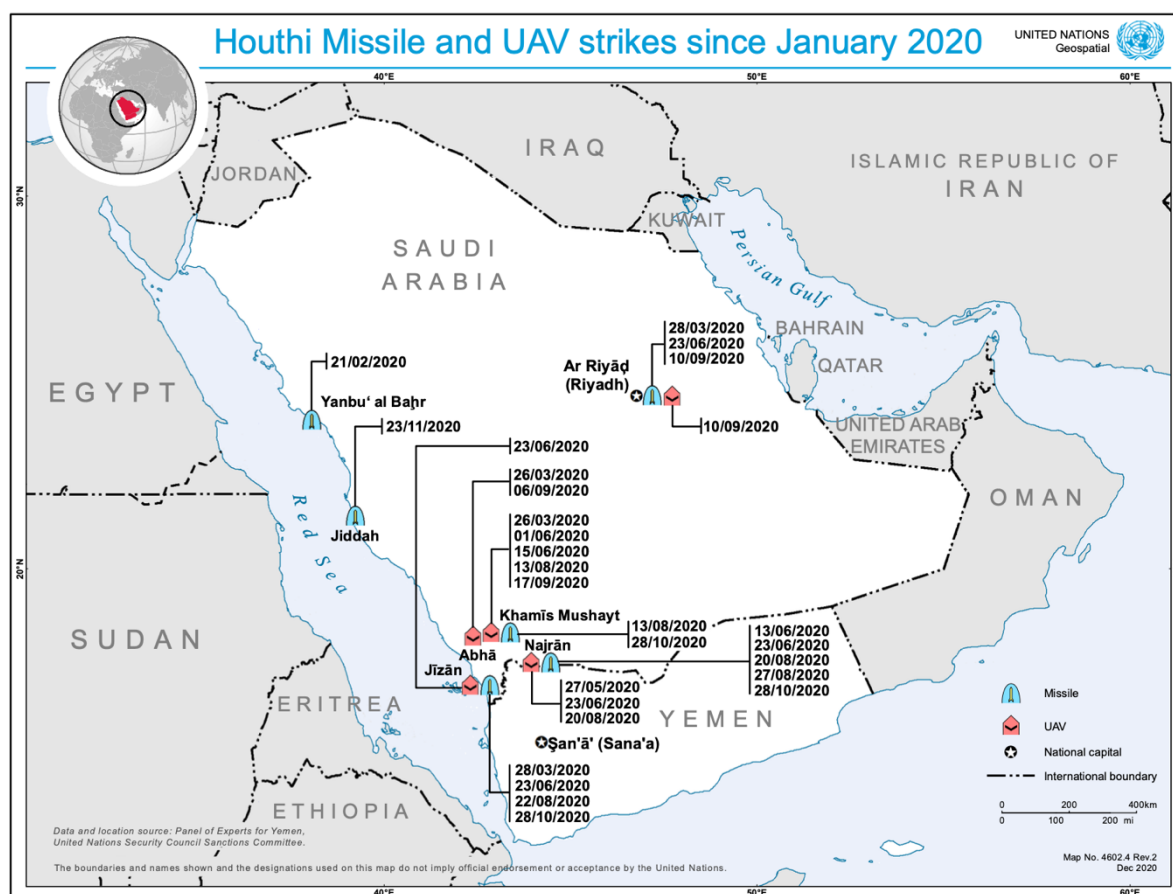
fourniture, la vente ou le transfert directs ou indirects à des personnes ou entités désignées par le Comité du Conseil de sécurité créé par la résolution 2140 (2014) ou pour leur compte.

A. Attaques contre des cibles en Arabie saoudite

69. Après avoir marqué une pause de plusieurs mois, les forces houthistes ont repris en février leur campagne aérienne contre des cibles en Arabie saoudite et l'ont maintenue tout au long de 2020, utilisant des missiles balistiques et des missiles de croisière, ainsi que des drones aériens (voir carte 3). Si la majeure partie des attaques a été déjouée par l'armée saoudienne et n'a pas occasionné de dommages importants, la capacité du groupe d'exercer un pouvoir au-delà du Yémen continue de menacer la stabilité régionale ainsi que toute négociation de paix future.

Carte 3

Attaques aux missiles et aux drones aériens par les forces houthistes



70. Le Groupe d'experts a inspecté les débris de trois missiles balistiques et d'un missile de croisière d'attaque au sol utilisés au cours d'attaques contre Riyad et Yanbo (voir annexe 11), ainsi que des débris de plusieurs drones aériens ayant servi lors d'attaques récentes (voir annexe 12). Le Groupe d'experts note que les débris sont conformes à des missiles balistiques à propergol liquide, probablement une version modifiée du Borkan-2H, qui avait été déployé en 2017 et en 2018 (voir S/2018/594, par. 80 à 91) et le missile de croisière Quds-1, qui est utilisé depuis 2019 (voir

S/2020/326, par. 58 à 60)³⁸. Sur la base des conclusions techniques, il continue de penser que les drones aériens et engins explosifs improvisés flottants sont fabriqués au Yémen, à l'aide de composants disponibles dans le commerce, tels que des moteurs, des hélices et des servomoteurs, exportés de l'étranger, tandis que les missiles sont assemblés à partir de pièces détachées qui sont transférées vers le territoire tenu par les houthistes, en violation de l'embargo sur les armes ciblé. Malgré le nombre de saisies très médiatisées durant la période considérée, les réseaux d'approvisionnement des houthistes semblent être restés suffisamment intacts, pour leur permettre de soutenir la fréquence des attaques.

B. Détournement d'armes des stocks du Gouvernement yéménite et de la Coalition en appui à la légitimité au Yémen

71. Le Groupe d'experts enquête sur les allégations faites par un chef tribal à Jaouf selon lesquelles des armes et d'autre matériel provenant des stocks du Gouvernement yéménite ont été détournés vers les forces houthistes par des personnes associées à des commandants de haut rang du Gouvernement yéménite. Le Groupe d'experts a contacté l'Arabie saoudite et le Yémen pour établir l'authenticité d'une lettre de la Coalition au sujet de l'incident, postée sur les médias sociaux (voir fig. VII) ; il attend encore les réponses. Étant donné qu'il ne peut pas se rendre près des lignes de front, il lui est difficile d'évaluer dans quelle mesure les forces houthistes utilisent des armes détournées de stocks du Gouvernement yéménite ou de la Coalition, mais il est probable que cela continue d'être un facteur, dans les fournitures aux houthistes.

³⁸ Le 23 novembre, les houthistes ont attaqué une installation d'Aramco à Djedda au moyen, ont-ils dit, d'un nouveau missile de croisière dénommé Quds-2 (voir <http://en.ypagency.net/198784/>). Le Groupe d'experts enquête pour établir s'il s'agit effectivement d'un nouveau système d'armes.

Figure VII

Lettre de la Coalition en appui à la légitimité au Yémen au sujet du détournement d'armes



Source : <https://alkhabarnow.net/47673/>.

C. Saisies maritimes

72. Sur la base d'une analyse des saisies maritimes depuis 2018 (voir tableau 2), le Groupe d'experts a confirmé trois filières de ravitaillement distinctes ayant trait à des armes et à du matériel connexe, destinés aux forces houthistes (voir carte 4). Les réseaux de contrebande se servent de bateaux traditionnels destinés au transport de marchandises (boutres), qui opèrent souvent sans les formulaires d'enregistrement requis et sans transmettre de signal d'identification automatique. Ces navires peuvent décharger leurs cargaisons dans de petits ports, dans toute la région, ou les transborder en mer, ce qui en fait un choix idéal à des fins de contrebande d'armes. Faute de structure de commandement unifiée dans la garde côtière yéménite et du fait d'une corruption généralisée au Yémen, la contrebande s'en trouve amplifiée.

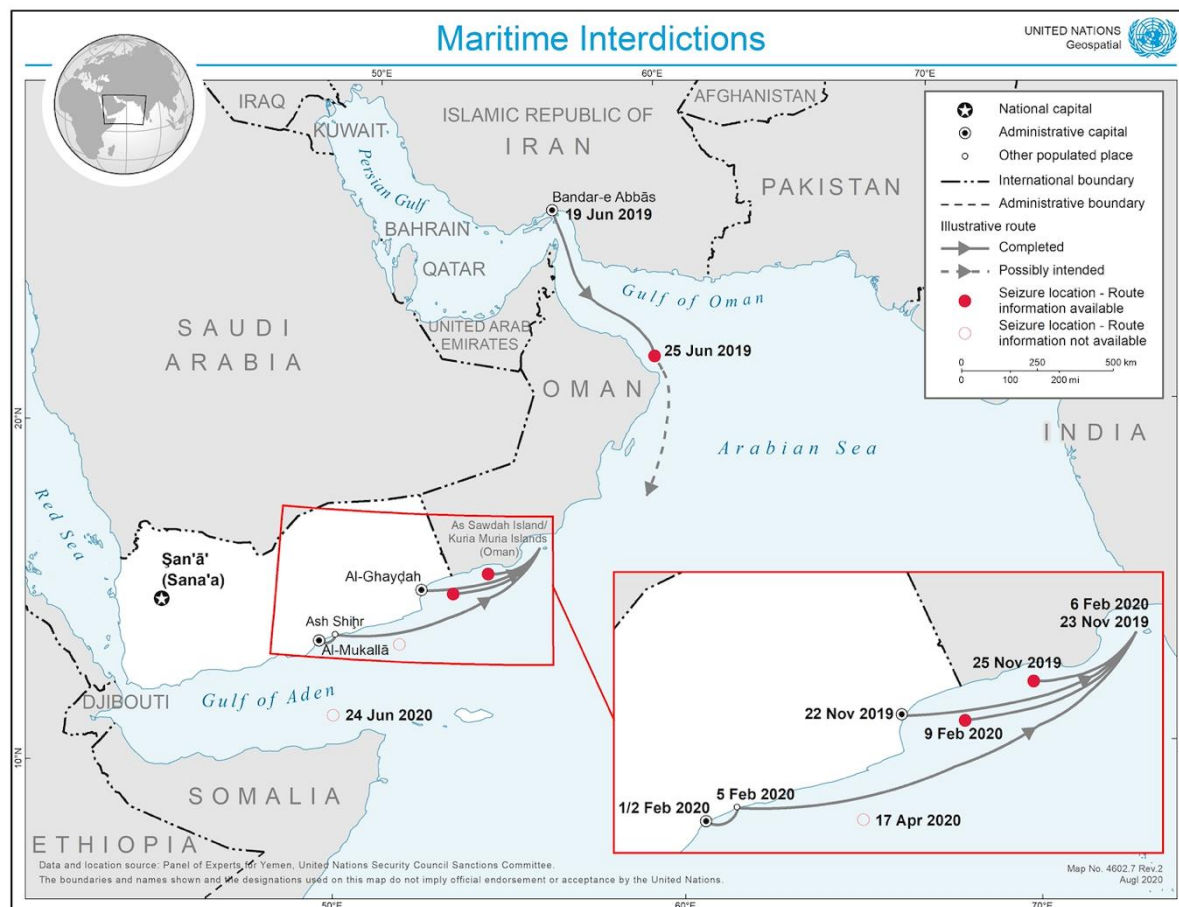
Tableau 2
Interdictions maritimes de 2018 à 2020

Date	Autorité d'interdiction	Lieu	Nom du navire	Matériel saisi
25 juin 2018	Marine des États-Unis	N 13°21.5' E 47°22.7'	<i>Ibrahim Dhibayn</i>	2 522 fusils d'assaut 56-1
25 juin 2019	Marine australienne	N 23°00.4' E 59°42'	Indéterminé	476 000 cartouches de 7,62 mm et 697 sacs d'engrais chimiques
25 novembre 2019	Marine des États-Unis	Golfe d'Aden	<i>Al-Raheeb</i>	21 conteneurs de lancement de missiles antichars guidés 9M133, deux missiles sol-air 358, des composants de missile Quds-1 et de missile de croisière C802, des pièces détachées de drones aériens et d'engins explosifs improvisés flottants
9 février 2020	Marine des États-Unis	Golfe d'Aden	<i>Al-Qanas-1</i>	150 conteneurs de lancement de missiles antichars guidés 9M133, trois missiles sol-air 358, divers viseurs optiques
17 avril 2020	Marine saoudienne	N 14°34.03' E 51°35.02'	<i>Al-Shimasi</i> (ou <i>Al-Khair-4</i>)	3 002 fusils d'assaut 56-1 et 4 953 boîtes de cartouches correspondantes, 9 fusils antimatériel AM-50, 49 mitrailleuses légères PK, divers viseurs optiques
24 juin 2020	Marine saoudienne	N 12°20' E 49°42'	<i>Bari-2</i> (ou <i>Al-Bashir</i> ou <i>Al-Sabir</i>)	1 298 fusils d'assaut 56-1, 200 lance-roquettes RPG-7, 50 fusils antimatériel AM-50, 5 lance-roquettes RPG-29, 385 mitrailleuses légères PK, 60 mitrailleuses lourdes, 21 conteneurs de lancement de missiles antichars guidés 9M133, 160 carabines à air comprimé Walter, divers viseurs optiques et autres composants

Source : Groupe d'experts et autres sources confidentielles.

73. La première filière suit le littoral d'Oman et du Yémen et sert à faire passer en contrebande des cargaisons militaires de grande valeur, telles que des composants de missiles, de conteneurs de missiles antichars guidés, de drones aériens et d'engins explosifs improvisés flottants. Les deux boutres saisis en novembre 2019 et en février 2020 empruntaient cette voie (voir annexe 13 au présent rapport et [S/2020/326](#), par. 52 et annexe 20). Les données extraites des dispositifs GPS des navires montrent qu'ils venaient de ports du Hadramout et de Mahra vers l'île Saouda à Oman avant d'être capturés. Cela laisse entendre qu'ils ont reçu en ce lieu leur cargaison qui avait été probablement transbordée d'un autre navire.

Carte 4
Interdictions maritimes de 2019 à 2020



74. Une deuxième voie suppose le transbordement en mer au large des côtes somaliennes et semble principalement destinée à la fourniture d'armes légères et de petit calibre. Une partie des armes serait destinée à la Somalie, tandis que d'autres s'apparentent à celles faisant partie de l'arsenal des houthistes. Trois saisies durant la période analysée cadrent avec ce schéma : le 17 avril et le 24 juin 2020, la marine saoudienne a intercepté deux vastes cargaisons d'armes légères et de petit calibre (voir annexe 14). La première était transportée par un boutre yéménite dénommé *Al-Shimasi* (ou encore *Al-Khair 4*), qui a été saisi à quelque 90 milles marins du port de Nichtoun, tandis que le second, *Bari-2*, était un boutre dit Jelbout plus large avec un équipage somalien, qui a été saisi à quelque 70 milles marins au nord-est de Boosaaso. Le Groupe d'experts a réussi à analyser les données d'un récepteur GPS trouvé à bord et noté qu'il se dirigeait vers un point de rendez-vous à 10 milles marins au large de la côte somalienne. Il transportait des cigarettes qui avaient été chargées à Doubaï le 12 juin et étaient destinées à Boosaaso, ainsi qu'une cargaison illicite d'armes dissimulées dans des compartiments secrets (voir fig. VIII). D'après les documents trouvés à bord du *Bari-2*, ainsi que les coordonnées GPS, le navire s'était rendu précédemment de port en port en Somalie, au Yémen et en République islamique d'Iran (voir annexe 15). Bon nombre de sources ont informé le Groupe d'experts que des boutres yéménites plus petits transportent des cargaisons depuis la côte somalienne vers des ports du Hadramout et de Mahra. L'*Al-Shimasi* faisait partie de cette filière.

Figure VIII
Compartiments secrets à bord du *Bari-2* servant à faire passer des armes en contrebande



Source : Groupe d'experts.

75. Le Groupe d'experts a obtenu des informations au sujet d'un troisième boutre, qui a été saisi le 25 juin 2019 par la marine australienne dans le golfe d'Oman alors qu'il transportait 476 000 cartouches de munitions de 7,62 mm et 697 sacs d'engrais chimiques (voir annexe 16). Les membres de l'équipage du boutre qui étaient de nationalité iranienne ou pakistanaise ont déclaré avoir reçu la cargaison du « Sepah Navy » à Bandar Abbas et mis les voiles le 19 juin 2019 en direction de « la Somalie et du Yémen ». Ce boutre aurait fait partie de la même filière de ravitaillement que les deux navires saisis en avril et en juin 2020 ; cependant la composition de la cargaison porte à croire que la destination finale en était la Somalie.

76. Le Groupe d'experts a également obtenu des informations au sujet d'une troisième filière, passant par Bab el-Mandab. Le 7 mai 2020, la garde côtière yéménite a saisi un bateau avec quatre occupants à bord, qui ont admis par la suite faire partie d'un réseau de contrebande³⁹ et transporter des armes pour le compte des houthistes. Le chef du groupe a déclaré qu'en 2015, il s'était rendu par Oman en République islamique d'Iran pour y suivre un entraînement et avait par la suite reçu des cargaisons illicites d'autres navires se trouvant au large de Djibouti et de la Somalie, qu'il avait transportées vers des ports en mer Rouge contrôlés par les houthistes (voir annexe 17⁴⁰). Le Groupe d'experts n'a pas réussi à s'entretenir avec ces « contrebandiers » ou à établir dans quelles conditions ces déclarations avaient été faites. Il n'a pas été en mesure non plus d'inspecter les armes saisies en mer Rouge ; cependant, d'autres sources ont confirmé l'existence de cette filière.

³⁹ Voir www.youtube.com/watch?v=Zdbxpc8U6Kg.

⁴⁰ La République islamique d'Iran a informé le Groupe d'experts qu'elle héberge des Yéménites blessés et que « de tels déplacements ont été effectués à des fins humanitaires uniquement ».

D. Contrebande de composants par voie terrestre depuis Oman

77. Le Groupe d'experts continue d'enquêter sur la contrebande de trois tonnes de composants de drones aériens et autres composants, saisies à Jaouf en janvier 2019 (voir [S/2020/326](#), par. 62). Il a reçu des informations d'Oman au sujet de l'identité de l'employé de la société qui avait importé la cargaison de Chine, et a été avisé qu'elle avait été récupérée à l'aéroport international de Mascate, le 2 décembre 2018 et « exportée » le même jour vers la zone franche de Salala (voir annexe 18). Le Groupe d'experts continue d'enquêter sur la chaîne de possession de la cargaison, à l'issue de son arrivée à Salala.

E. Chaîne de possession des armes et des composants

78. Dans le cadre de son mandat, le Groupe d'experts continue d'enquêter sur la chaîne de possession des armes et du matériel connexe saisis, ainsi que des composants récupérés de débris de missiles, de drones aériens et d'engins explosifs improvisés flottants (voir annexe 19). En application des dispositions du paragraphe 8 de la résolution [2511 \(2020\)](#), le Groupe d'experts a établi une liste de composants disponibles dans le commerce, trouvés dans des systèmes d'armes utilisés par des personnes désignées par le Comité (voir annexe 20). Elle vise à aider les États Membres à appliquer les mesures relatives aux armes, conformément à la résolution [2216 \(2015\)](#).

1. Missiles de croisière d'attaque au sol

79. Le Groupe d'experts continue d'enquêter sur la chaîne de possession de plusieurs composants récupérés de débris de missiles utilisés lors d'attaques contre l'Arabie saoudite, ainsi que ceux trouvés à bord du boutre *Al-Raheeb*. Il a noté la présence de transmetteurs de pression de série 30.600 G OEM produits par BD Sensors⁴¹ en Allemagne, faisant partie du système d'alimentation du missile. Il a établi que les transmetteurs provenaient de deux cargaisons et avaient été exportés à des sociétés en Turquie en 2016 et en République islamique d'Iran en 2018. Cette dernière a informé le Groupe d'experts que l'importateur était « une société commerciale privée [...] qui n'était impliquée dans aucun acte en contravention de la résolution [2216 \(2015\)](#) ».

80. Le Groupe d'experts note également la présence de deux servomoteurs visant à opérer les gouvernes d'un missile ayant des spécifications techniques semblables au moteur RE30 et au réducteur GP32C fabriqués par Maxon Motor AG⁴² en Suisse. Les servomoteurs inspectés avaient été exportés en 2017 à une société à Hong Kong (Chine). Le Groupe d'experts a appris que des exportations supplémentaires à ce client avaient été bloquées par les autorités suisses, qui s'inquiétaient des risques de prolifération. La Chine a informé le Groupe d'experts qu'il n'existait pas de société à Hong Kong (Chine) à l'adresse indiquée ou de dossier relatif à l'importation de servomoteurs en 2017. Le Groupe d'experts continue d'enquêter.

2. Missiles sol-air

81. Le Groupe d'experts enquête sur la chaîne de possession des composants de missiles sol-air, qui ont été saisis à bord des boutres *Al-Raheeb* et *Al-Qanas-1*. Rien n'indique à ce jour que ce système d'armes ait été déployé par les forces houthistes. Le principal moteur du missile est une turbine à gaz Titan fabriquée par AMT Pays-

⁴¹ Voir www.bdsensors.de.

⁴² Voir <https://www.maxongroup.ch/maxon/view/content/index>.

Bas⁴³. Le Groupe d'experts a appris que les moteurs faisaient partie de deux cargaisons en 2017 et en 2019 qui avaient été réceptionnées par des sociétés à Hong Kong (Chine). La licence d'exportation des moteurs délivrés par les Pays-Bas indique explicitement qu'ils ne doivent être ni vendus ni réexportés. La Chine a informé le Groupe d'experts que la société dont le nom avait été utilisé pour importer les moteurs avait cessé d'exister en 2014. Le Groupe d'experts poursuit son enquête. D'après les preuves obtenues, les modules de capteurs inertiels de la série MTi-100 fabriqués par Xsens Technologies⁴⁴ avaient été exportés de 2015 à 2016 à une société en Chine. Le Groupe d'experts a contacté cette dernière pour demander des informations sur la chaîne de possession et attend toujours une réponse.

3. Drones aériens

82. Le Groupe d'experts poursuit son enquête sur la chaîne de possession des composants récupérés des drones aériens utilisés par les forces houthistes pour attaquer des cibles en Arabie saoudite et au Yémen. D'après les informations obtenues, les bobines d'allumage AM7 fabriquées par le Suédois Electro Magnets⁴⁵ qui, selon le Groupe d'experts, faisaient partie d'un système de moteur de drone à aile delta (voir S/2020/326, annexe 15), avaient été exportées en 2016 à une société iranienne, par un intermédiaire en Inde.

83. En octobre 2020, le Groupe d'experts a inspecté les débris de plusieurs drones aériens au Yémen et confirmé la présence d'un moteur 3W-110i B2 fabriqué en 2018 par 3W-Modellmotoren⁴⁶. Il avait confirmé des moteurs analogues dans le cadre de drones aériens Samad (voir S/2019/83, par. 87, et S/2020/326, par. 64), mais ce moteur précis faisait partie d'une cargaison différente, qu'il a rattachée à une société en Allemagne.

4. Armes légères et de petit calibre

84. De novembre 2019 à juin 2020, un total de 191 unités de conteneurs de lancement, ayant des spécifications techniques semblables aux missiles antichars guidés 9M133 Kornet ont été saisies à bord de boutres, dans le golfe d'Aden. Étant donné que les missiles antichars guidés de ce type font partie de l'arsenal des houthistes depuis au moins la fin de 2018, les saisies indiquent que les fournitures contreviennent à l'embargo sur les armes ciblées. À l'issue de l'inspection externe des conteneurs de lancement (malgré la requête faite, il n'a pas été possible de les faire ouvrir), le Groupe d'experts estime que les matériaux, couleurs et marquages sont conformes à la version Dehlavie du missile antichar guidé 9M133, fabriqué en République islamique d'Iran, plutôt qu'à l'original, fabriqué en Fédération de Russie (voir fig. IX). La République islamique d'Iran indique que ces armes ne sont pas conformes aux produits fabriqués dans le pays.

⁴³ Voir www.amtjets.com.

⁴⁴ Voir www.xsens.com.

⁴⁵ Voir <https://sem.se>.

⁴⁶ Voir <https://3w-modellmotoren.de>.

Figure IX

Missile antichar guidé 9M133 saisi le 9 février 2020 (à gauche), missile antichar guidé 9M133 Kornet fabriqué en Fédération de Russie (à droite)



Source : Groupe d'experts.

85. Les saisies en 2020 comprenaient également un total de 200 lance-roquettes RPG-7, dont les marquages et les spécifications techniques sont conformes à des lanceurs fabriqués en République islamique d'Iran, ainsi que 59 fusils de précision antimatériel 12,7x99 mm AM-50 Sayyad, produits également dans ce pays. Les deux systèmes d'armes sont utilisés par les forces houthistes ; les lance-roquettes RPG-7 ont été également confirmés par le Groupe d'experts au cours d'une saisie antérieure (voir [S/2020/326](#), par. 61). La République islamique d'Iran a informé le Groupe d'experts qu'elle n'exportait pas d'armes au Yémen et conteste sa conclusion selon laquelle les lance-roquettes RPG-7 étaient fabriqués sur le sol iranien.

86. En tout 4 300 fusils d'assaut 56-1 7,62x39 mm ont été saisis lors de deux opérations maritimes en avril et juin 2020. Toutes les spécifications techniques et tous les marquages sont conformes à la production par l'usine n° 26 (« Jianshe ») en Chine en 2016 et 2017. Le Groupe d'experts note que ces fusils semblent appartenir au même lot de production qui avait été recensé lors de saisies en 2018 (voir [S/2019/83](#), par. 95 et 96, et [S/2020/326](#), par. 61). Les saisies comprennent également 434 mitrailleuses légères PK, dont certaines avaient des marquages conformes à la production chinoise (voir fig. X). La Chine a informé le Groupe d'experts qu'elle n'exportait pas d'armes au Yémen mais n'a pas fourni d'informations détaillant la chaîne de possession des armes précitée.

Figure X
Marquages sur un fusil d'assaut 56-1 (à gauche), mitrailleuse légère M80/PK (à droite)



Source : Groupe d'experts.

87. Les saisies comprenaient également 160 carabines à air comprimé LG 1250 Dominator fabriquées en Allemagne, ainsi que 530 marqueurs paintball Tippmann 98 fabriqués aux États-Unis (voir fig. XI). Le Groupe d'experts estime que ces « armes » devaient servir lors d'entraînements. Il a remonté la chaîne de possession des carabines à air comprimé à un marchand libanais, qui les avait vendues en 2019 à un client indéterminé.

Figure XI
Carabine à air comprimé LG 1250 (à gauche) et marqueur de paintball Tippmann 98 (à droite)



Source : Groupe d'experts.

5. Viseurs d'armes

88. Les saisies en février et en juin 2020 comprenaient également un total de 35 viseurs optiques POSP (cinq modèles 8x42, 10 modèles 4x24 et 20 modèles 12x50) fabriqués au Bélarus. Le Groupe d'experts a été informé qu'ils avaient été exportés de 2016 à 2018 à deux entités en République islamique d'Iran, avec des déclarations d'utilisateur final indiquant qu'ils étaient destinés à l'usage exclusif des forces armées iraniennes. Le Groupe d'experts observe que les viseurs optiques PGO-7V3 saisis à Aden en 2018 avaient été également exportés à la même société en République islamique d'Iran (voir [S/2020/326](#), par. 61). La République islamique d'Iran a informé le Groupe d'experts que les viseurs importés du Bélarus « sont encore utilisés par les Forces armées iraniennes ». Les saisies en novembre 2019 et en février et juin 2020

comprenaient également un total de 56 viseurs optiques thermiques de fabrication iranienne, de la série RU⁴⁷, et 37 lunettes de visée pour arme d'épaule 3-12x50 PM II Ghadir-4.

IX. Contexte économique et aperçu général des finances

89. Le Groupe d'experts a enquêté sur le contexte économique dans lequel des personnes désignées conformément aux résolutions 2140 (2014) et 2216 (2015) et leurs réseaux ont continué d'opérer en violation des mesures de sanctions. Il a examiné en particulier les flux d'argent et le détournement de fonds publics qui menacent la paix, la sécurité et la stabilité au Yémen.

A. Contrôle des ressources financières par les houthistes et leur réseau

1. Recettes collectées par les houthistes à partir des biens publics

90. Le Groupe d'experts poursuit son enquête sur la façon dont les houthistes génèrent des recettes pour financer leur effort de guerre. En contrôlant des entités publiques génératrices de revenus et en percevant des impôts de particuliers et de sociétés, les houthistes ont réussi à collecter et à mobiliser chaque année des milliards de rials yéménites.

91. Le Groupe d'experts a obtenu une copie des prévisions budgétaires présentées pour approbation par les houthistes à la chambre des députés de Sanaa, concernant les premier et second semestres de l'exercice 2019 et les chiffres clefs du budget de 2018.

92. Alors que les produits perçus au titre des recettes fiscales (chapitre 1) sont restés stables pendant l'exercice, ceux perçus au titre des subventions et des parts du Gouvernement yéménite dans les bénéfices des entreprises paraétatiques, des personnes morales et autres (chapitres 2 et 3) se sont effondrés de 2015 à ce jour. Le montant total des recettes s'est réduit de moitié : de 1 053 milliards de rials yéménites en 2015, il est passé à moins de 500 milliards de rials yéménites en 2019. Les facteurs expliquant cette forte baisse sont les suivants :

a) L'effondrement des recettes fiscales pour la période 2015-2019 résultant du détournement de ressources, à partir des bénéfices et des plus-values générés par la participation du Gouvernement yéménite aux entreprises publiques et paraétatiques, et de l'application de mesures fiscales arbitraires et illégales. Les houthistes s'en sont pris agressivement aux flux de revenus du Gouvernement yéménite en contrôlant la gestion des entreprises et des institutions. Ils ont redoublé d'efforts en 2019 pour laisser au Gouvernement yéménite très peu de recettes au titre du chapitre 3 (en 2018, les recettes s'élevaient à 471,49 milliards de rials yéménites, alors que les projections pour 2019 montraient une très forte baisse à 76,89 milliards de rials yéménites). Le Groupe d'experts constate que les houthistes ont détourné la différence (394,6 milliards de rials yéménites) de cette catégorie fiscale en 2019. En exerçant ce contrôle, ils imposent des dépenses qui influencent les résultats de ces sociétés, laissant au Gouvernement yéménite des recettes fiscales très réduites (voir annexe 25) ;

b) La non-budgétisation des rubriques au chapitre 2, telles que les subventions et l'aide de l'étranger (en nature et en espèces) qui, d'après la législation

⁴⁷ La République islamique d'Iran indique que ces viseurs « ne sont pas conformes aux produits qu'elle fabrique et que des produits analogues sont fabriqués par plusieurs sociétés dans différents pays ».

yéménite, doivent être comptabilisées. Les houthistes ont créé un organe autonome hors du budget de l'État, à savoir le haut conseil pour la gestion et la coordination des affaires humanitaires, afin de gérer directement ces subventions de manière autonome, avec une responsabilité et une transparence minimales.

93. Les estimations et calculs prudents du Groupe d'experts, associés à une analyse minutieuse des documents recueillis, ont révélé que l'action des houthistes, au moyen des nombreux mécanismes et des filières qu'ils ont mis en place, leur a permis de détourner, au total, au moins 1 039 milliards de rials yéménites en 2019, l'équivalent de 1,8 milliard de dollars (1 dollar = 568 rials yéménites en 2019), qui étaient destinés au départ à remplir les caisses du Gouvernement yéménite, à verser les salaires et à fournir des services de base aux citoyens. Les houthistes ont détourné ce montant pour financer leurs opérations (voir annexe 25).

2. Détournement de fonds

94. Le Groupe d'experts a enquêté sur un cas de détournement de fonds concernant l'entreprise publique Kamaran Industry and Investment (voir annexe 26). Elle a payé en 2015, au titre de l'impôt sur les sociétés, un montant supérieur à 23,9 milliards de rials yéménites (64,7 millions de dollars), ce qui en faisait l'un des plus gros bailleurs de fonds du Gouvernement yéménite. En 2017, les houthistes ont pris le contrôle de Kamaran et nommé Ahmad al-Sadiq Président-Directeur général. Au moment de cette nomination, Kamaran était dans une situation financière très saine, étant dotée d'une trésorerie d'environ 17,7 milliards de rials yéménites, 24,585 millions de dollars (6,146 milliards de rials yéménites) et 666 000 euros (200 millions de rials yéménites).

95. Les houthistes ont commencé à faire pression sur l'entreprise et à demander des contributions financières importantes en faveur du trésor de « l'État ». Par exemple, le ministère des finances a demandé à l'entreprise d'effectuer un virement de 38 milliards de rials yéménites, l'équivalent de 152 millions de dollars (en 2017, 1 dollar = 250 rials yéménites), en signe de solidarité avec « l'État » pendant la crise financière de 2017. Ce montant dépassait largement la trésorerie de l'entreprise à l'époque, qui s'élevait à environ 24 milliards de rials yéménites en trésorerie et équivalents.

96. L'enquête du Groupe d'experts a également révélé que le directeur général de la société, nommé par les houthistes, avait commencé à décaisser des millions de rials en primes et cadeaux aux fidèles houthistes et aux chefs de milice. D'après les documents obtenus par le Groupe d'experts, Kamaran a distribué en 2019 plus de 8,5 millions de rials yéménites aux membres d'une commission parlementaire qui comprenait le président houthiste du parlement, son adjoint et d'autres députés, tandis qu'un autre document montre un virement de 11 millions de rials yéménites en espèces à l'assemblée.

3. Saisie illégale de biens

97. Le Groupe d'experts poursuit son enquête, dans le cadre de son mandat, sur le financement des opérations militaires des houthistes, par la saisie illégale de biens. Comme indiqué dans les rapports finals [S/2018/594](#) et [S/2019/83](#) du Groupe d'experts, les houthistes ont imposé des ordonnances judiciaires de dépôt, sous la direction de Saleh Mosfer Saleh Alshaer, personnalité majeure dans les efforts visant à confisquer les biens d'opposants et de négociants et très proche allié d'Abdulmalik al-Houthi, personne inscrite sur la Liste tenue par le Conseil.

98. En se fondant sur les enquêtes passées et en cours, le Groupe d'experts a établi une liste de personnes et de sociétés dont les biens ont été illégalement confisqués sur

ordonnance judiciaire de dépôt, ces trois dernières années (voir annexe 27). La liste sera actualisée au fur et à mesure que de nouveaux renseignements seront réunis sur les confiscations d'Alshaer. Le Groupe d'experts estime que l'appropriation illégale est une violation des normes relatives aux droits humains et au droit international humanitaire applicables⁴⁸.

99. Le Groupe d'experts a obtenu des informations de diverses sources d'après lesquelles Alshaer, faisant office d'administrateur judiciaire, prépare une ordonnance du tribunal pour confisquer les domiciles et propriétés de l'ancien président, Ali Abdullah Saleh (YEi.003). Les ordonnances judiciaires de dépôt prévoiraient également la confiscation des propriétés et fonds de ses enfants : Tariq Muhammad Abdullah Saleh, Ahmed Ali Abdullah Saleh (YEi.005) et Ammar Muhammad Abdullah Saleh. Le Groupe d'experts enquête sur ces affaires, notant que certaines confiscations relèvent des mesures de gel des avoirs.

100. Le Groupe d'experts a obtenu un complément de preuves selon lesquelles le tribunal pénal spécialisé de Sanaa avait désigné Alshaer comme administrateur judiciaire des biens et des fonds qui avaient été confisqués à des opposants houthistes. Le tribunal exerce ses pouvoirs et met à profit son statut afin de donner une légitimité et une licéité aux pillages, aux vols et à l'appropriation des biens pour le compte de l'administrateur judiciaire, Alshaer (voir [S/2020/326](#), annexe 26).

101. Le tribunal a pris des décisions en faveur de la saisie de tous les biens, à l'intérieur et à l'extérieur du pays, appartenant à 75 chefs militaires, à 35 parlementaires, à 100 dirigeants politiques au moins, au Président Hadi et aux membres de son cabinet. Ces décisions ne sont pas conformes aux exigences d'une procédure régulière⁴⁹.

102. Le Groupe d'experts poursuit son enquête sur ces décisions et leur effet sur les personnes accusées et cherche à établir si les ordonnances judiciaires de dépôt du tribunal sont exécutées, concernant la confiscation de biens. Il enquête également sur la manne financière générée par ces saisies, la façon dont elles se déroulent, la gestion des biens et la question de savoir si cet argent sert à financer l'effort de guerre des houthistes.

B. Corruption et blanchiment d'argent par des responsables associés au Gouvernement yéménite⁵⁰

1. Dépôt saoudien à la Banque centrale du Yémen à Aden

103. Le Groupe d'experts a enquêté sur une affaire de blanchiment d'argent⁵¹ et de corruption perpétrée par des responsables du Gouvernement yéménite (voir

⁴⁸ Article 17 de la Déclaration universelle des droits de l'homme (1948) ; article 25 de la Charte arabe des droits de l'homme (1994) ; article 4, par. 2 g) du Protocole additionnel aux Conventions de Genève du 12 août 1949 relatif à la protection des victimes des conflits armés non internationaux (Protocole II) (1977) ; et règles 50 et 52 de l'étude du Comité international de la Croix-Rouge sur le droit international humanitaire coutumier (consultable à l'adresse suivante : https://ihl-databases.icrc.org/customary-ihl/fre/docs/v1_rul).

⁴⁹ Voir article 11 de la Déclaration universelle des droits de l'homme, article 14 du Pacte international relatif aux droits civils et politiques et articles 7 et 9 de la Charte arabe des droits de l'homme. Le Groupe d'experts conserve les textes des décisions.

⁵⁰ Au vu des informations reçues par le Groupe d'experts après la publication du présent rapport, la section IX.B de l'annexe 28, le texte s'y rapportant au tableau 1 et la recommandation figurant au paragraphe 161 font l'objet d'un examen. Il ne faut donc pas en tenir compte, en attendant une évaluation finale.

⁵¹ Les délits de corruption, tels que le vol de biens publics, génèrent des bénéfices qui doivent être blanchis. Le blanchiment d'argent, qui consiste à dissimuler l'argent résultant d'une infraction, se

annexe 28), qui a influencé l'accès de civils yéménites à une alimentation adéquate, en violation du droit à l'alimentation⁵².

104. À la suite d'années de conflit et d'instabilité, qui ont entravé l'économie, et des pénuries alimentaires dont pâtit la population, le pays a cherché à obtenir une aide financière étrangère pour redresser ses finances et se doter de réserves de devises étrangères, qui sont indispensables en vue de financer l'importation de denrées alimentaires essentielles. Dans le cadre du programme saoudien de développement et de reconstruction du Yémen, l'Arabie saoudite a déposé 2 milliards de dollars à la Banque centrale du Yémen en janvier 2018. Ce dépôt a fourni les dollars nécessaires pour financer des lettres de crédit⁵³ en vue de l'achat de produits de base tels que le riz, le sucre, le lait, le blé et la farine, afin de renforcer la sécurité alimentaire et de stabiliser les prix intérieurs.

105. Dans le cadre de ce mécanisme, afin de bénéficier du dépôt saoudien, les commerçants étaient autorisés à financer leurs importations par l'entremise de banques commerciales locales, s'occupant de toutes les formalités administratives directement auprès de la Banque centrale du Yémen. Alors que cette opération devait être simple et se dérouler selon les procédures habituelles de financement du commerce, le Groupe d'experts a constaté à l'issue de ses enquêtes que la Banque centrale du Yémen avait enfreint ses règles en matière de devises, manipulé le marché des changes et blanchi une partie importante du dépôt saoudien dans le cadre d'un système très élaboré de blanchiment d'argent⁵⁴.

106. Les taux préférentiels accordés aux négociants pour qu'ils financent leurs importations ont entraîné des pertes importantes, pour ce qui est de la Banque centrale du Yémen, d'un montant supérieur à 423 millions de dollars. En assumant ces pertes, elle a essentiellement converti un actif en passif dans son bilan, une simple manipulation comptable ayant de graves conséquences financières, en ce qui la concerne, tandis que des négociants « privilégiés » ont reçu une manne de 423 millions de dollars au détriment de la population yéménite.

107. Dans le rapport intitulé « Food security and price monitoring » sur le Yémen du Programme alimentaire mondial (PAM)⁵⁵, une corrélation positive a été constatée entre le taux de change du rial yéménite par rapport au dollar américain et les prix des denrées alimentaires au Yémen. Par exemple, en 2019, le rial yéménite s'est déprécié de 23 % par rapport au dollar des États-Unis, ce qui a entraîné une augmentation de 21 % du coût minimum d'un panier alimentaire. Celui-ci a été principalement influencé par deux produits de base : l'huile alimentaire et le sucre, qui ont augmenté

produit après l'infraction principale. On trouvera à l'annexe 28 le lien entre corruption et blanchiment d'argent : des fonds provenant du dépôt saoudien sont acheminés illégalement dans le système bancaire au moyen de la manipulation des taux de change, puis transférés à l'étranger par le système de lettres de crédit.

⁵² Article 11 du Pacte international relatif aux droits économiques, sociaux et culturels. Sur la question du droit à l'alimentation dans les conflits armés, voir, entre autres, [A/72/188](#). Sur l'applicabilité du Pacte dans les conflits armés, voir, entre autres, [E/2015/59](#). Voir également www.ohchr.org/FR/Issues/ESCR/Pages/Food.aspx.

⁵³ Une lettre de crédit est une promesse faite par une banque au nom de l'acheteur (demandeur ou importateur) de verser au vendeur (bénéficiaire ou exportateur) un montant déterminé dans la devise convenue, généralement le dollar américain.

⁵⁴ Le Gouvernement yéménite a adressé une communication officielle au Groupe d'experts pour l'informer que les lettres de crédit du dépôt saoudien subissaient un long audit préalable, à plusieurs niveaux (banques locales, Banque centrale du Yémen, Ministère saoudien des finances, Banque centrale d'Arabie saoudite et la National Commercial Bank) et doivent se conformer à toutes les normes relatives à la lutte contre le blanchiment d'argent et le financement du terrorisme.

⁵⁵ Consultable à l'adresse suivante : <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>.

respectivement de 47 % et 40 %. Les commerçants important ces deux produits ont bénéficié de taux de change préférentiels de la part de la Banque centrale du Yémen ; cependant, il est très clair que cette réduction ne s'est pas répercutée sur les consommateurs. En outre, en 2019, le prix international des céréales était à son plus bas niveau depuis plusieurs années et celui de l'huile végétale à son plus bas niveau depuis 11 ans⁵⁶, mais ces produits ont quand même renchéri au Yémen.

108. Une étude⁵⁷ du PAM publiée le 2 novembre a révélé que le coût minimum du panier alimentaire avait sensiblement augmenté au premier semestre 2020 pour dépasser de 23 % le seuil de crise de 2018, atteignant 6 755 rials yéménites par personne et par mois dans les zones contrôlées par le Gouvernement yéménite. La hausse des prix des denrées alimentaires a contraint environ 70 % des ménages interrogés à recourir à des mécanismes d'adaptation, comme opter pour des aliments moins appréciés et moins chers ou limiter la taille des portions des repas.

2. Accaparement par les élites

109. D'après l'analyse du Groupe d'experts, 91 sociétés commerciales ont bénéficié du mécanisme de lettres de crédit saoudien. Neuf sociétés seulement se sont emparées de 48 % du dépôt saoudien, qui s'élevait à 1,89 milliard de dollars ; elles appartiennent toutes au Groupe Hayel Saeed Anam⁵⁸.

110. Le Groupe Hayel Saeed Anam a reçu en tout 872,1 millions de dollars du dépôt saoudien. Il dispose d'une vaste présence au Yémen au moyen de nombreuses entreprises commerciales dans différents secteurs. Il a les moyens d'accéder aux marchés et aux fournisseurs étrangers et a placé d'anciens employés dans des rôles clefs au Gouvernement yéménite (notamment à des postes de haut rang à la Banque centrale du Yémen et comme conseillers au Cabinet) ; cela lui confère un avantage comparatif et concurrentiel par rapport aux autres importateurs, ce qui explique sa capacité d'accaparer une large part du dépôt.

111. D'après l'analyse du Groupe d'experts, de la mi-2018 au mois d'août 2020, le Groupe Hayel Saeed Anam⁵⁹ a réalisé un bénéfice d'environ 194,2 millions de dollars par le seul mécanisme de lettres de crédit, en excluant les bénéfices réalisés sur l'importation et la vente de marchandises. Le taux de change préférentiel accordé par la Banque centrale du Yémen aux importateurs a permis au Groupe Hayel Saeed Anam et à d'autres négociants d'engranger d'importants bénéfices « avant importation », qui ont totalisé près de 423 millions de dollars sur une période de deux ans.

112. Les 423 millions de dollars sont des fonds publics qui ont été illégalement transférés à des sociétés privées. Les documents fournis par la Banque centrale du Yémen ne permettent pas de comprendre la raison de l'adoption d'une stratégie aussi destructrice. Le Groupe d'experts considère cette affaire comme un acte de blanchiment d'argent et de corruption perpétré par des institutions publiques, en l'occurrence la Banque centrale du Yémen et le Gouvernement yéménite, en collusion avec des entreprises et des personnalités politiques bien placées, au profit d'un groupe

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

⁵⁷ Consultable à l'adresse suivante : <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>.

⁵⁸ Voir www.hsagroup.com/.

⁵⁹ Le Groupe Hayel Saeed Anam a informé le Groupe d'experts que bien qu'il ait bénéficié, comme d'autres négociants, de taux de change préférentiels ou inférieurs au marché, à partir du dépôt saoudien, il avait répercuté l'escompte sur les consommateurs sans réaliser de gain financier. Le Groupe d'experts lui a demandé d'autres documents pour établir la véracité de la déclaration.

choisi de commerçants et d'hommes d'affaires privilégiés, pratiques qui correspondent à la définition d'un « accaparement par une élite »⁶⁰.

C. Tensions entre le Gouvernement yéménite et les houthistes au sujet des importations de pétrole

1. Importateurs de carburant affiliés aux houthistes

113. Le Groupe d'experts a réuni et analysé des données provenant de diverses sources au Yémen et du Mécanisme de vérification et d'inspection des Nations Unies pour ce qui est des cargaisons de pétrole au port de Hodeïda en 2019 et en 2020 afin de comprendre pleinement les effets des décrets n^{os} 49 et 75 du Gouvernement yéménite sur le commerce de carburant, auquel se livrent les houthistes (voir [S/2019/83](#), par. 116). D'après les données, les décrets ont contraint les houthistes à consolider leurs opérations, principalement du fait qu'un certain nombre d'importateurs ne répondaient pas aux exigences énoncées ; cela a réduit de moitié le nombre d'importateurs, qui est passé d'une trentaine en 2018 à 15 à la fin de 2019. Le Groupe d'experts a constaté des tendances analogues durant la première moitié de 2020, Tamco contrôlant à présent plus de 30 % du marché du carburant entrant à Hodeïda.

114. Tamco⁶¹ n'a cessé d'accroître sa part de marché depuis l'application du décret n^o 75. La société appartient à Ahmed al-Muqbil et a intégré le marché des dérivés du pétrole après la décision prise par les houthistes de libéraliser ce commerce en 2016. D'après l'enquête menée par le Groupe d'expert, Tamco a fourni en 2018 du pétrole à Star Plus, appartenant à Al Faqih et à ses associés, lui-même employé par Salah Fleetah, frère de Mohamed Salah Fleetah, porte-parole d'Abdulmalik al-Houthi.

2. Instrumentalisation du pétrole

115. Le Groupe d'experts assiste à une recrudescence des tensions entre le Gouvernement yéménite et les houthistes au sujet des importations de pétrole. En mai, en représailles à la violation par les houthistes de l'Accord sur Hodeïda⁶², le Gouvernement yéménite a retenu 23 pétroliers dans la zone d'attente de la Coalition à Hodeïda. Une fois que les importations de pétrole par Hodeïda ont ralenti, la Yemen Petroleum Company contrôlée par les houthistes a commencé à rationner le carburant de manière injustifiable, bien que les volumes distribués dans le pays soient restés constants d'année en année⁶³. À la demande du Bureau de l'Envoyé spécial du Secrétaire général pour le Yémen, le Gouvernement yéménite a autorisé 13 navires à se mettre à quai à Hodeïda de juin à novembre afin d'apaiser les tensions entre les deux parties.

116. Le Groupe d'experts a également constaté un changement de stratégie dans la façon dont le Gouvernement yéménite gère les importations de pétrole au Yémen. Il a réorienté les navires de Hodeïda vers Aden, cherchant clairement à exercer un plus grand contrôle sur l'approvisionnement en pétrole, à réduire la domination du port de Hodeïda, à acquérir une plus grande part des recettes pétrolières et douanières et à

⁶⁰ Forme de corruption par laquelle des ressources publiques sont détournées au profit de quelques individus de statut social supérieur, au détriment du bien-être de l'ensemble de la population.

⁶¹ Voir <https://tamco-petroleum.com/>.

⁶² En mars 2020, les houthistes ont détourné 50 milliards de rials yéménites de la Banque centrale du Yémen à Sanaa, en violation de l'Accord sur Hodeïda d'après lequel les recettes tirées du port de Hodeïda doivent être déposées à la Banque centrale du Yémen à Hodeïda et servir au versement des traitements des fonctionnaires, ce qui n'a pas été le cas.

⁶³ Voir www.facebook.com/economiccommittee/photos/a.273096309986297/657519248210666/.

briser le monopole exercé par certains négociants en pétrole sur le port d'Aden. Les importateurs de pétrole basés à Sanaa, tels que Tamco, ont récemment utilisé le port d'Aden pour leurs importations de pétrole et, selon diverses sources, la société prévoit d'y ouvrir un bureau.

117. Le Groupe d'experts poursuit son enquête sur ces changements ; il constate néanmoins que la crise pétrolière en cours revêt un cachet de plus en plus politique, ce produit étant instrumentalisé par les deux parties à des fins sociopolitiques. Cette tendance pourrait avoir des retombées négatives sur la paix et la stabilité du pays.

X. Surveillance des mesures de gel des avoirs

118. Conformément au paragraphe 2 de la résolution [2511 \(2020\)](#), le Groupe d'experts continue d'enquêter sur l'application par les États Membres des mesures de gel des avoirs.

119. Le Groupe d'experts suit de près l'arrêt du 19 mai 2020 prononcé par le Tribunal fédéral suisse⁶⁴ en faveur de l'Union de banques suisses (UBS), ordonnant la restitution à la Banque de trois classeurs comportant des informations sensibles sur deux transferts bancaires d'un montant total de 65 millions de dollars virés d'un compte bancaire d'UBS appartenant à un individu qui n'a pas été nommé, inscrit sur la Liste, vers des comptes d'une banque sise à Singapour appartenant à un membre de la famille d'Ali Abdullah Saleh et d'Ahmed Ali Abdullah Saleh, tous deux désignés. Le Groupe d'experts croit comprendre que l'Autorité indépendante de surveillance des marchés financiers suisses, le Ministère public de la Confédération suisse et le Bureau de communication en matière de blanchiment d'argent suivent cette affaire. Le Groupe d'experts a demandé des informations de la Suisse et attend une réponse.

XII. Actes constitutifs de violations du droit international humanitaire et du droit international des droits de l'homme

120. Conformément aux paragraphes 9, 17, 18 et 21 de la résolution [2140 \(2014\)](#) du Conseil de sécurité, lus à la lumière du paragraphe 19 de la résolution [2216 \(2015\)](#) et du paragraphe 6 de la résolution [2511 \(2020\)](#), le Groupe d'experts a enquêté sur plusieurs violations des dispositions du droit international humanitaire et du droit international des droits de l'homme ainsi que sur des atteintes aux droits humains commises par toutes les parties au Yémen.

A. Actes et incidents attribués à la Coalition en appui à la légitimité au Yémen

1. Violations du droit international humanitaire associées à des raids aériens de la Coalition en appui à la légitimité au Yémen

121. Le Groupe d'experts a enquêté sur cinq frappes aériennes et achevé ses enquêtes sur deux atteintes à la sécurité (14 février et 12 juillet) qui ont fait 41 morts et 24 blessés, en majorité des femmes et des enfants. Il poursuit son enquête sur d'autres atteintes à la sécurité (se reporter à l'annexe 29 pour plus de détails).

⁶⁴ Consultable à l'adresse suivante : 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.

122. En octobre, le Groupe d'experts s'est réuni avec l'équipe conjointe chargée des évaluations relatives aux faits et avec des responsables saoudiens à Riyad. Il a été informé qu'un tribunal militaire saoudien statuait sur huit affaires liées à des frappes aériennes (voir [S/2020/326](#), par. 99 et tableau 7). Un tribunal de première instance s'est prononcé dans une affaire (l'hôpital d'Abs du 5 août 2016) et deux autres procédures sont sur le point de s'achever (le car à Dayan, le 9 août 2019, et le mariage à Bani Qeïs le 22 avril 2018). Un quatrième dossier a été renvoyé au procureur militaire en 2020. Le Groupe d'experts a également appris, preuves à l'appui, que trois responsables militaires yéménites étaient détenus en Arabie saoudite dans le cadre de la frappe menée contre une salle funéraire à Sanaa, mais qu'aucune procédure n'avait été engagée contre eux, depuis leur arrestation, en 2016.

123. En novembre, l'Arabie saoudite a fourni des informations sur huit frappes aériennes qui ont fait l'objet d'une enquête par le Groupe d'experts de 2016 à 2019 (voir annexe 29).

124. Le Groupe d'experts a été informé que des dédommagements avaient été versés par la Coalition aux victimes à la suite de six atteintes à la sécurité et que les bénéficiaires avaient dû se rendre à Mareb pour toucher les montants. Il a adressé une lettre à l'Arabie saoudite pour demander un complément de détails et attend une réponse.

125. Le Groupe d'experts ne sait si des procédures légales ont été entamées par d'autres membres de la Coalition, dont les Émirats arabes unis⁶⁵, s'agissant des allégations de violations du droit international humanitaire et du droit international des droits de l'homme au Yémen.

2. Violations associées à des détentions par l'Arabie saoudite et les Émirats arabes unis

Arabie saoudite

126. Le Groupe d'experts a enquêté sur l'arrestation de cinq personnes au Yémen qui ont été transférées par la suite en Arabie saoudite, où trois sont en détention (voir annexe 30). Il poursuit son enquête sur l'affaire Mustafa Hussain al-Mutawakel⁶⁶, dont on sait qu'il était en détention provisoire en Arabie saoudite en septembre 2018⁶⁷. Le Groupe d'experts a adressé des lettres à l'Arabie saoudite et au Gouvernement yéménite et attend une réponse.

Émirats arabes unis

127. Le Groupe d'experts poursuit son enquête sur des affaires d'arrestation et de détention arbitraires, de disparition forcée et de torture, auxquelles seraient mêlées les forces émiriennes présentes au Yémen. Il a recueilli des preuves selon lesquelles trois personnes étaient en détention dans les lieux suivants, sous le contrôle de ces forces : Balhaf (Chaboua), aéroport international de Riyan (Moukalla) et lieu situé près du port pétrolier de Doubba (Chehr, Hadramout) (voir annexe 30). Le Groupe d'experts a adressé une lettre aux Émirats arabes unis et attend une réponse.

⁶⁵ Le Groupe d'experts a enquêté sur plusieurs affaires de violations du droit international humanitaire et du droit international des droits de l'homme par les Émirats arabes unis au Yémen. Voir [S/2020/326](#), par. 100 et 101, [S/2019/83](#), par. 142, [S/2018/594](#), par. 166 à 172 et [S/2018/193](#), par. 132 à 134.

⁶⁶ Nom divulgué avec le consentement de la famille.

⁶⁷ Voir [S/2018/594](#), par. 18 et annexe 65.

B. Violations du droit international humanitaire et du droit international des droits de l'homme imputables au Gouvernement yéménite

1. Violations associées à la détention

128. Le Groupe d'experts enquête sur 21⁶⁸ affaires d'arrestation et de détention arbitraires par les forces du Gouvernement yéménite dans le Hadramout, à Lahj, Mareb, Chaboua et Taëz, dont une femme, et une affaire de refus d'aide médicale, qui a entraîné un décès (voir annexe 31). Parmi les personnes détenues, six sont des journalistes (voir par. 143 à 146). Trois des cas concernent les autorités tant émiriennes que yéménites (voir par. 127).

2. Exécutions extrajudiciaires

129. Le Groupe d'experts a enquêté sur deux affaires d'exécutions extrajudiciaires dans des hôpitaux de Taëz par des membres de l'armée : une à l'hôpital Tharoua en mars 2019 une autre à l'hôpital Raouda en novembre 2020 (voir annexe 31).

3. Attaques et menaces contre des magistrats

130. Le Groupe d'experts a enquêté sur une affaire d'arrestation et de détention arbitraires, une autre de voies de fait et trois autres de menaces directes, dont une concernant l'utilisation d'armes contre des magistrats à Taëz par des éléments associés à l'armée du Gouvernement yéménite dans une tentative de restreindre leur indépendance et de les persuader de ne pas enquêter sur des affaires spécifiques⁶⁹. Ces faits se sont produits en 2019 et en 2020. Le Groupe d'experts a également reçu des informations au sujet de faits analogues à Aden et à Chaboua.

131. Ces actes entravent la bonne marche de la justice et concourent à l'impunité. Ils portent atteinte au droit des victimes à des voies de recours efficaces⁷⁰. La situation à Taëz démontre que l'armée met à profit la défaillance totale de l'état de droit dans la province (voir par. 54 à 58).

C. Actes et faits attribués au Conseil de transition du Sud

132. Le Groupe d'experts a enquêté sur un cas d'exécution extrajudiciaire et cinq cas d'arrestation et de détention arbitraires par des forces affiliées au Conseil de transition du Sud à Aden, Lahj et Socotra, dont deux journalistes (voir par. 143 à 148) et deux hommes décédés en détention (voir annexe 32). Il a également enquêté sur une affaire de violence sexuelle par les Forces de la Ceinture de sécurité contre deux femmes déplacées à Dar Saad, Aden⁷¹.

⁶⁸ Une de ces affaires concernait l'arrestation et la détention de 13 personnes.

⁶⁹ En août 2020, le Gouvernement yéménite a informé le Groupe d'experts que ces attaques étaient le fait d'individus qui avaient porté des contentieux personnels devant la justice et ne représentaient pas l'armée. Les autorités compétentes à Taëz ont procédé à des arrestations et à des enquêtes. Le Groupe d'experts continue d'enquêter.

⁷⁰ Voir, entre autres, article 8 de la Déclaration universelle des droits de l'homme et article 2 du Pacte international relatif aux droits civils et politiques.

⁷¹ Depuis novembre 2020, malgré un rapport de police préliminaire confirmant les faits et identifiant les suspects comme étant des membres des forces de sécurité, aucune procédure juridique n'a été engagée.

133. Le Groupe d'experts a également obtenu des informations au sujet de plusieurs assassinats à Aden par des assaillants inconnus, ce qui dénote un manque de contrôle par les « autorités » et un climat d'impunité.

D. Actes et faits attribués aux houthistes

1. Utilisation indiscriminée d'engins explosifs contre des civils

134. Le Groupe d'experts a enquêté sur neuf atteintes à la sécurité au cours desquelles des engins explosifs ont été employés contre des civils, attribuées aux houthistes à Dalea, Mareb et Taëz, qui ont fait 22 morts parmi les civils, dont trois enfants, et 180 blessés (voir tableau 3). Deux de ces attaques ont touché des centres médicaux à Taëz (voir annexe 33)⁷².

Tableau 3
Attaques par les forces houthistes

Date	Lieu	Point d'impact	Victimes/dégâts
28 décembre 2019	N 13°42'19.3" E 44°44'11.1"	Stade Soumoud à Dalea	4 morts Une trentaine de blessés
22 janvier 2020	N 15°29'23" E 45°19'6"	Domicile d'un député dans la ville de Mareb	2 femmes tuées, dont 1 mineure 7 blessés dont 1 femme
5 mars 2020	N 13°35'12.16" E 44°1'25.01"	Laboratoire à l'hôpital Tharoua de Taëz	2 femmes blessées
5 avril 2020	N 13°34'35.78" E 43°57'20.84"	Prison centrale de Taëz	6 femmes et 2 filles décédées 6 blessés
8 avril 2020	N 15°27'59.66" E 45°19'18.02"	Résidence du Gouverneur à Mareb	2 blessés
26 juin 2020	N 13°35'24,49" E 43°59'19,026"	Léproserie à Taëz	3 patients blessés
28 août	15°28'13.90"N 45°18'21.74"E	Mosquée et poste des forces de sécurité dans la ville de Mareb	7 morts Quelque 20 blessés, y compris grièvement
21 septembre	13° 34'34.39" N 44° 01'30.05" E	Résidence de Haoud el-Achraf à Taëz	1 femme tuée 10 blessés dont 5 enfants
25 septembre	15°27'45.18"N 45°19'13.73"E	École Mithaq dans la ville de Mareb	8 blessés légers

135. Les faits sur lesquels le Groupe d'experts a enquêté démontrent un mépris flagrant par les forces houthistes du principe de distinction et de protection des civils. L'emploi d'obus de mortier et d'artillerie, dans des zones peuplées, comme dans les

⁷² Le personnel médical et les unités médicales affectés exclusivement à des fins médicales doivent être respectés et protégés en toutes circonstances et ne faire l'objet d'aucune attaque. Voir article 3 commun aux Conventions de Genève, articles 9 et 11 du Protocole additionnel aux Conventions de Genève du 12 août 1949 relatif à la protection des victimes des conflits armés non internationaux (Protocole II) et règles 25 et 28 du droit international humanitaire coutumier.

villes de Taëz et de Mareb, peut avoir des effets indiscriminés⁷³. Le Groupe d'experts enquête sur la responsabilité à cet égard du général de division Abdullatif Hammoud al-Mahdi, commandant houthiste de la quatrième région militaire de Taëz.

2. Violations associées à la détention

136. À la mi-octobre, les houthistes et le Gouvernement yéménite ont procédé à un échange de 1 056 prisonniers dans le cadre de l'Accord de Stockholm de 2018 (voir par. 11). Le Groupe d'experts a interrogé six hommes qui ont été détenus par les houthistes⁷⁴ et disent avoir subi, dans leurs prisons, des actes de torture grave, un refus répété de soins médicaux et conditions mettant constamment leur vie en danger.

137. Le Groupe d'experts a enquêté sur 38 cas de violations du droit humanitaire international et des normes relatives aux droits humains associées à la détention, commises par les houthistes, notamment des disparitions forcées, des arrestations et détentions arbitraires, des mauvais traitements, des violences sexuelles, de la torture, le refus d'assistance médicale et l'absence de procédure régulière⁷⁵. Sur les 38, 2 sont morts en détention sous la torture, 11 sont des journalistes (voir par. 143 à 148), 6 sont des Bahaïs (voir par. 139), 9 sont des femmes, dont 4 détenues par le réseau associé à Sultan Zabin⁷⁶ et 6 ont été détenus à la prison Saleh de Taëz, dont 2 mineurs⁷⁷ (voir annexe 34).

138. Depuis 2017, le Groupe d'experts a confirmé des cas de civils, détenus par les houthistes, qui sont instrumentalisés à des fins d'échange contre leurs combattants. La détention de civils, y compris d'étrangers, comme moyen de pression en prévision d'échanges de prisonniers équivaut à une prise d'otages et est proscrite en droit international humanitaire⁷⁸. En avril 2020, quatre journalistes ont été condamnés à mort et l'ordre d'en libérer six autres a été donné mais au bout du compte, un seul l'a été. Selon les informations obtenues par le Groupe d'experts, les houthistes ont gardé les autres pour les utiliser au cours d'un échange de prisonniers. Ils ont fini par l'être en octobre. Dans la majorité des cas étayés par le Groupe d'experts, les autorités houthistes ont exploité la situation pour exiger des proches qu'ils versent de l'argent afin de visiter des détenus ou d'obtenir leur libération. Cette pratique mercantiliste commence à devenir monnaie courante chez les houthistes.

3. Persécution et expulsion des Bahaïs

139. Le Groupe d'experts a obtenu un complément de preuves selon lesquelles six hommes bahaïs ont été victimes d'atteintes aux droits humains et de violations du droit humanitaire international en raison de leur foi, notamment de discrimination, d'arrestation et de détention arbitraires, de mauvais traitements, de torture, de refus de soins médicaux et d'expulsion⁷⁹. Le 30 juillet, selon un accord entre les houthistes

⁷³ En particulier lorsqu'ils sont utilisés à longue portée contre des cibles se trouvant à proximité de civils ou de biens de caractère civil. Voir article commun 3 des Conventions de Genève et règle 1 du droit international humanitaire coutumier.

⁷⁴ Le Groupe d'experts s'abstient de les identifier, à des fins de protection.

⁷⁵ Voir notamment l'article commun 3 aux Conventions de Genève, les articles 4, 5 et 6 du Protocole additionnel aux Conventions de Genève du 12 août 1949 relatif à la protection des victimes des conflits armés non internationaux (Protocole II) et les règles 90, 93, 98, 100, 123 et 125 du droit international humanitaire coutumier.

⁷⁶ Voir S/2020/326, par. 22 et 118.

⁷⁷ Le Groupe d'experts enquête également sur la responsabilité, concernant ces violations, du général de division Abdullatif Hammoud al-Mahdi, commandant houthiste de la quatrième région militaire à Taëz.

⁷⁸ Article commun 3 aux Conventions de Genève et règle 96 du droit international humanitaire coutumier.

⁷⁹ Voir S/2018/193, par. 149, et S/2019/83, par. 154.

et le Gouvernement yéménite, négocié sous l'égide de l'ONU, les six hommes ont été expulsés du Yémen⁸⁰. D'après les éléments de preuve obtenus par le Groupe d'experts, ils ont préféré rester au Yémen, où plusieurs avaient encore de la famille. Leur choix était de rester dans les prisons houthistes ou d'être expulsés du Yémen.

4. Violations associées à l'utilisation de mines terrestres et d'autres engins explosifs

140. À Mareb, le Groupe d'experts a visité le siège du projet Masam et été informé de l'emploi par les houthistes de mines terrestres dans les villages et les écoles, près des points d'eau et sur les routes menant aux villages. Au nord de Bab al-Mandab, sur la côte ouest, bon nombre de plages et de villages ont été fortement minés par les houthistes⁸¹. Depuis juillet 2018, le projet Masam a neutralisé 2 335 mines terrestres antipersonnel, 57 570 mines antivéhicules, 126 816 composants d'engins explosifs et 5 756 engins explosifs improvisés.

141. À Moukalla, le Groupe d'experts a été informé par le Centre de lutte antimines du Yémen de la neutralisation de quelque 21 000 engins explosifs posés de 2016 à 2020 au Hadramout, à Mahra et Chaboua, principalement par Al-Qaida dans la péninsule arabique et l'État islamique d'Iraq et du Levant.

142. Le Groupe d'experts a également recueilli des preuves selon lesquelles, en deux lieux, des mines antivéhicules avaient été modifiées à l'aide de plateaux de pression sensibles pour se transformer en grandes mines terrestres antipersonnel⁸². Les mines terrestres posées à grande échelle ont entraîné des déplacements et fait des morts et des blessés parmi les civils.

E. Violations du droit international humanitaire et du droit international des droits de l'homme des journalistes et des défenseurs des droits humains

143. Les attaques contre les journalistes, les travailleurs des médias et les défenseurs des droits humains ont atteint un niveau alarmant. Le Groupe d'experts a étayé plusieurs cas d'arrestation et de détention arbitraires, de mauvais traitements et de torture, d'assassinat et d'intimidation contre ces personnes, par toutes les parties au conflit.

144. Le Groupe d'experts a confirmé deux cas de détention arbitraire de journalistes par des forces affiliées au Conseil de transition du Sud : un à Aden, qui a été sévèrement battu en détention, et l'autre à Socotra. Il a également confirmé qu'un journaliste avait été assassiné par des assaillants inconnus à Aden et que quatre autres journalistes avaient fait l'objet de menaces directes.

145. À Taëz, dans une zone contrôlée par le Gouvernement yéménite, le Groupe d'experts a confirmé que trois journalistes étaient détenus par les forces politiques de

⁸⁰ Voir articles 2, 9, 13 et 18 de la Déclaration universelle des droits de l'homme, articles 2, 12 (4) et 18 du Pacte international relatif aux droits civils et politiques et article 17 du Protocole additionnel aux Conventions de Genève du 12 août 1949 relatif à la protection des victimes des conflits armés non internationaux (Protocole II).

⁸¹ Le Groupe d'experts a rendu compte des mines terrestres dans ce secteur (S/2020/326, par. 117).

⁸² Le Yémen est partie à la Convention sur l'interdiction de l'emploi, du stockage, de la production et du transfert des mines antipersonnel et sur leur destruction de 1997, qui n'est cependant pas contraignant en ce qui concerne les groupes armés non étatiques. Concernant les règles de droit international humanitaire ayant trait aux mines terrestres, voir règles 81, 82 et 83 du droit international humanitaire coutumier.

sécurité après avoir critiqué des militaires⁸³ et qu'un journaliste et deux défenseurs des droits humains avaient fait l'objet de menaces, du fait de leurs activités.

146. À Chaboua, le Groupe d'experts a confirmé que deux journalistes avaient été arrêtés et détenus de façon arbitraire. L'un a été arrêté deux fois ; en octobre 2019 et de nouveau en mai 2020. Il a été battu en cours de détention, les deux fois⁸⁴. L'autre a été arrêté en novembre 2020. Ils n'ont pas été officiellement accusés ou encore déférés devant un juge avant d'être libérés.

147. À Sanaa, le Groupe d'experts a confirmé que 10 journalistes avaient été arrêtés et détenus arbitrairement par les houthistes⁸⁵. Il a obtenu un complément de preuves au sujet de violations flagrantes commises contre eux. En détention, ils ont été soumis à de la torture, à de mauvais traitements et au refus de soins médicaux. Ils ont été détenus dans des cellules surpeuplées, sombres ou froides, ce qui a occasionné des problèmes de santé à long terme. D'après les informations obtenues par le Groupe d'experts, le discours d'Abdulmalik al-Houthi le 20 septembre 2015 critiquant les journalistes a eu un effet direct sur leur traitement en détention et a déclenché de nouvelles violences physiques et verbales contre eux. Durant le procès, les avocats de la défense se sont vu refuser l'accès aux pièces relatives aux dossiers et des entretiens en privé avec leurs clients. Le Groupe d'experts a également confirmé qu'un journaliste avait été détenu à la prison Saleh de Taëz durant 15 mois.

148. Tous ces cas démontrent une répression systématique des journalistes, des travailleurs des médias et des défenseurs des droits de l'homme et une violation manifeste de la liberté d'expression au Yémen. Cela empêche les journalistes de jouer leur rôle et de répertorier et de signaler les violations du droit international humanitaire et du droit international des droits de l'homme, alors que cela pourrait contribuer à la protection des civils et empêcher la répétition de tels actes⁸⁶.

F. Recrutement et utilisation d'enfants dans les conflits armés

149. Le Groupe d'experts a visité un centre de réadaptation à Mareb pour les enfants touchés par le conflit. C'est le seul centre de ce type au Yémen et il n'admet que des garçons. Il propose un programme de 75 jours à des groupes de 25 enfants choisis parmi les personnes déplacées. Le Groupe d'experts a été informé que de décembre 2019 à février 2020, le centre avait accueilli 20 adolescents de 12 à 16 ans, recrutés par les forces houthistes à Saada, Amran, Ibb, Taëz, Sanaa, Hajja, Reïma et Dhamar, qui avaient été utilisés pour apporter des fournitures aux combattants, voire participer directement aux combats. Ils n'avaient pas tous été rémunérés par les houthistes qui les employaient⁸⁷.

150. À une réunion avec le Ministre de la défense, le Groupe d'experts a été informé que depuis janvier, les forces armées yéménites avaient trouvé quelque 200 enfants sur le champ de bataille, dont 13 à Mareb en octobre. La plupart ont été rendus à leur famille et certains transférés à des organisations non gouvernementales. Le Groupe d'experts a reçu des informations sur des enfants suspectés de travailler pour les houthistes qui avaient été détenus de 2018 à 2020 à Mareb. Durant leur incarcération,

⁸³ En août 2020, le Gouvernement yéménite a informé le Groupe d'experts que les trois journalistes avaient été détenus en vertu du Code pénal de 1994 concernant la publication d'informations liées à la sûreté de l'État.

⁸⁴ Voir [S/2020/326](#), par. 102.

⁸⁵ Voir [S/2019/83](#), par. 153.

⁸⁶ Voir par exemple les résolutions [2222 \(2015\)](#) et [1738 \(2006\)](#) du Conseil de sécurité.

⁸⁷ Cela est conforme aux cas confirmés dans le rapport précédent du Groupe d'experts ([S/2020/326](#), par. 120).

certaines d'entre eux ont été battus et l'un d'entre eux au moins a fait l'objet de sévices sexuels⁸⁸. Le Groupe d'experts poursuit son enquête.

151. Le Groupe d'experts a également obtenu des informations sur quelque 75 adolescents âgés de 12 à 17 ans qui avaient été recrutés par les houthistes et tués au combat en 2020 à Amran, Beïda, Dhamar, Hajja, Jaouf, Mahouit, Mareb et Saada.

152. Le Groupe d'experts a reçu des informations de plusieurs sources concernant le recrutement d'enfants par les Forces spéciales de sécurité à Chaboua. Le Gouvernement yéménite a réfuté les allégations.

G. Migrants

153. Le Groupe d'experts continue de recevoir des informations et des preuves de violences, notamment des tirs, des coups, des violences sexuelles, y compris le viol, la détention illégale et l'extorsion, principalement de la part de passeurs, à l'encontre de migrants au Yémen et à la frontière avec l'Arabie saoudite. Le premier cas déclaré de maladie à coronavirus (COVID-19) par les houthistes était un migrant somalien, ce qui a entraîné une augmentation des attaques directes contre les populations de migrants. Le Groupe d'experts a été informé de plusieurs cas de refoulement de migrants par les houthistes d'avril à mai, soit à la frontière entre Lahj et Taëz, soit vers la frontière saoudienne. En avril, quelque 350 migrants ont été tués alors qu'ils tentaient de franchir la frontière en Arabie saoudite près de Ghar dans le district de Mounabbé, dans la province de Saada. Près de 3 000 migrants sont restés coincés dans le secteur après l'incident, sans avoir accès aux nécessités de base. Le Groupe d'experts a également été informé d'une campagne visant à refouler des migrants d'Ataq, lancée par les autorités de Chaboua en mars.

H. Maltraitements liés à la maladie de coronavirus

154. Le Groupe d'experts a recueilli des preuves selon lesquelles, en mars, des milliers de voyageurs avaient été détenus par les houthistes dans des conditions sanitaires dangereuses dans un centre de confinement improvisé et surpeuplé du centre douanier d'Afara à Beïda. Le 19 mars, des hommes armés ont pris les lieux d'assaut. Plusieurs personnes ont fui, mais quelque 1 200 d'entre elles ont été arrêtées et détenues dans trois lieux distincts du district de Radaa.

XII. Entrave à l'acheminement et à la distribution de l'aide humanitaire

155. Conformément au paragraphe 19 de la résolution [2216 \(2015\)](#), le Groupe d'experts enquête sur les obstacles à l'acheminement et à la distribution d'une aide humanitaire et à l'accès à cette aide.

156. De la fin de 2019 à la mi-2020, le Groupe d'experts a confirmé une dégradation des relations entre les houthistes et certains organismes des Nations Unies et acteurs humanitaires. Elle s'est traduite par une augmentation des menaces, des intimidations, des restrictions de mouvement et des violences contre le personnel humanitaire (voir annexe 7). Ces actes, qui se poursuivent, ont cependant diminué ces derniers mois et quelques progrès ont été signalés : la taxe de 2 % sur tous les projets humanitaires a

⁸⁸ Le Groupe d'experts a reçu une réponse du Gouvernement yéménite dans laquelle il réfutait les allégations.

été annulée⁸⁹, plus de 130 accords de projet en cours ont été approuvés et un programme pilote de cartes d'identification biométrique à l'intention des bénéficiaires de l'aide alimentaire a débuté à Sanaa. Des obstacles de taille continuent cependant d'entraver une action humanitaire fondée sur des principes dans les secteurs contrôlés par les houthistes ; le Groupe d'experts continue d'être informé de menaces et d'intimidations contre les acteurs humanitaires.

157. Le Groupe d'experts a enquêté sur les cas de six personnes (deux hommes et quatre femmes) faisant partie d'organisations humanitaires, qui ont été arrêtées et détenues par les houthistes à Taëz, Beïda, Sanaa et Hajja (voir annexe 34).

158. Le Groupe d'experts a appris que des délais dans la conclusion d'accords et d'accords subsidiaires continuaient d'être un problème constant dans les zones contrôlées par le Gouvernement yéménite, notamment du fait qu'ils doivent être approuvés par plusieurs entités aux niveaux ministériel et local, et que les autorités locales tendent à s'ingérer dans l'aide humanitaire malgré la politique officielle du Gouvernement yéménite basé à Riyad. À la fin du mois de novembre, à la suite d'accusations de corruption liées à la présence de denrées alimentaires périmées ou endommagées, le PAM n'a pu accéder à ses entrepôts à Aden en raison de la présence de personnel militaire, ce qui a retardé l'acheminement de l'aide alimentaire. Selon les informations reçues par le Groupe d'expert, les aliments attendaient d'être livrés et deux membres du personnel du PAM se sont vu interdire toute sortie du Yémen⁹⁰.

XIII. Recommandations

159. Le Groupe d'experts recommande que le Conseil de sécurité :

a) intègre dans l'ordre du jour de la réunion mensuelle sur le Yémen un débat ciblé sur la question de la responsabilité des violations du droit humanitaire international et du droit international des droits de l'homme et des atteintes à ces droits, notamment l'examen des mécanismes de responsabilité pour garantir la justice et des réparations aux victimes, et envisage d'inclure dans ce débat les parties prenantes concernées yéménites ;

b) envisage, dans sa prochaine résolution, de demander aux Émirats arabes unis et à la République islamique d'Iran de respecter les obligations que leur impose la résolution [2216 \(2015\)](#) de s'abstenir d'adopter des mesures qui portent atteinte à l'unité, à la souveraineté, à l'indépendance et à l'intégrité territoriale du Yémen ;

c) envisage, dans sa prochaine résolution, de demander aux groupes armés non étatiques au Yémen de s'abstenir d'adopter des mesures qui portent atteinte à l'unité, à l'indépendance et à l'intégrité territoriale du Yémen, comme envisagé aux alinéas a) à d) du paragraphe 1 de la résolution [2216 \(2015\)](#) ;

d) envisage de noter, dans sa prochaine résolution, que le détournement de ressources publiques compromet la sécurité et les mesures prises pour reconstruire les institutions du pays, et d'exhorter les parties au conflit à prendre des mesures immédiates pour accroître la transparence et la responsabilité du système de gestion financière publique du pays ;

e) envisage de noter, dans sa prochaine résolution, que le versement différé des salaires, ainsi que l'absence de capacité des forces militaires et de sécurité du

⁸⁹ Voir [S/2020/326](#), par. 127.

⁹⁰ Le Groupe d'experts a reçu une réponse du Gouvernement yéménite, l'informant que les autorités avaient dû intervenir pour empêcher la distribution d'aliments avariés ou périmés et fournissant un complément d'informations. Le Groupe d'experts continue d'enquêter.

Gouvernement yéménite, constituent une menace contre la paix, la sécurité et la stabilité du Yémen et une entrave à l'application de l'embargo sur les armes ciblé, conformément au paragraphe 14 de la résolution [2216 \(2015\)](#) ;

160. Notant l'absence de dispositions liées directement à la nécessité de demander des comptes, dans le cadre des violations du droit international humanitaire et du droit international des droits de l'homme, par toutes les parties au conflit, dans les résolutions [2140 \(2014\)](#), [2216 \(2015\)](#) et dans les résolutions ultérieures, le Groupe d'experts recommande que le Conseil ajoute dans sa prochaine résolution du texte pour souligner que tous les auteurs de violations du droit international humanitaire et des droits humains et d'atteintes à ces droits doivent répondre de leurs actes, et que les violations des droits humains qui auraient été commises doivent faire l'objet d'une enquête approfondie menée en toute indépendance et impartialité, dans le respect des normes internationales, afin qu'elles ne restent pas impunies et que leurs auteurs répondent de leurs actes ;

161. Notant l'effet des actes de détournement des biens sur l'économie et la sécurité alimentaire des Yéménites, qui accentuent la crise humanitaire et compromettent la sécurité et la stabilité générales du pays, le Groupe d'experts demande au Conseil de sécurité d'envisager d'élaborer davantage les critères figurant au paragraphe 18 de la résolution [2140 \(2014\)](#) pour intégrer de tels actes.

162. Le Groupe d'experts recommande que le Comité envisage :

a) de travailler avec la Représentante spéciale du Secrétaire général pour la question des enfants et des conflits armés en vue d'engager les États Membres à appuyer davantage l'élaboration de programmes et de centres qui apportent une aide aux enfants, notamment les filles, qui sont touchés par le conflit au Yémen ;

b) de se mobiliser auprès des membres de la Coalition en appui à la légitimité au Yémen, notamment les Émirats arabes unis, pour clarifier les mesures qui ont été prises afin d'enquêter sur les violations du droit international humanitaire et d'engager des poursuites à cet égard, et prévoir des recours ou une assistance aux personnes qui ont été touchées à la suite des opérations, notamment les opérations terrestres et la détention ;

c) d'adresser une lettre au Gouvernement yéménite pour lui demander de fournir une cartographie de toutes les forces qui sont actuellement sous son commandement et son contrôle, compte tenu des divergences relatives aux comptes rendus du Gouvernement yéménite sur le commandement et le contrôle à différents stades, comme noté dans le présent rapport, notamment dans ses annexes et l'annexe 8 au [S/2020/326](#) ;

d) d'adresser une lettre au Fonds des Nations Unies pour l'enfance, proposant de contacter le Gouvernement yéménite, en particulier à Taëz, en ce qui concerne la poursuite de l'utilisation des écoles dans le cadre du conflit et de fournir une aide, le cas échéant, pour trouver d'autres lieux d'enseignement (voir annexe 10) ;

e) de contacter la Coalition en appui à la légitimité au Yémen pour lui demander d'apporter une aide à la reconstruction d'écoles (voir annexe 10) et d'autres infrastructures civiles touchées par les raids aériens de la Coalition, notamment celles répertoriées par le Groupe d'experts dans ses rapports ;

f) de désigner les personnes identifiées dans les exposés des faits, par le Groupe d'experts en 2019 et en 2020, étant donné qu'elles continuent de commettre des actes qui contreviennent à la paix, à la sécurité et à la stabilité du Yémen ;

g) d'écrire à tous les États Membres, pour leur demander de présenter au Comité un rapport sur l'application des mesures, comme prescrit au paragraphe 10 de la résolution [2456 \(2019\)](#) du Conseil de sécurité ;

h) de porter la liste des composants disponibles dans le commerce trouvés dans les systèmes d'armes, utilisés par les personnes et les entités désignées par le Comité (voir annexe 20) à l'attention des États Membres et de l'afficher distinctement sur le site Web du Comité ;

i) de contacter les États Membres pour accroître l'aide au renforcement des capacités de la garde côtière yéménite, ainsi que des forces de contrôle des frontières au Yémen et dans d'autres États de la région pour mieux faire appliquer l'embargo sur les armes ciblé, conformément au paragraphe 14 de la résolution [2216 \(2015\)](#).

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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 posed 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)



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	

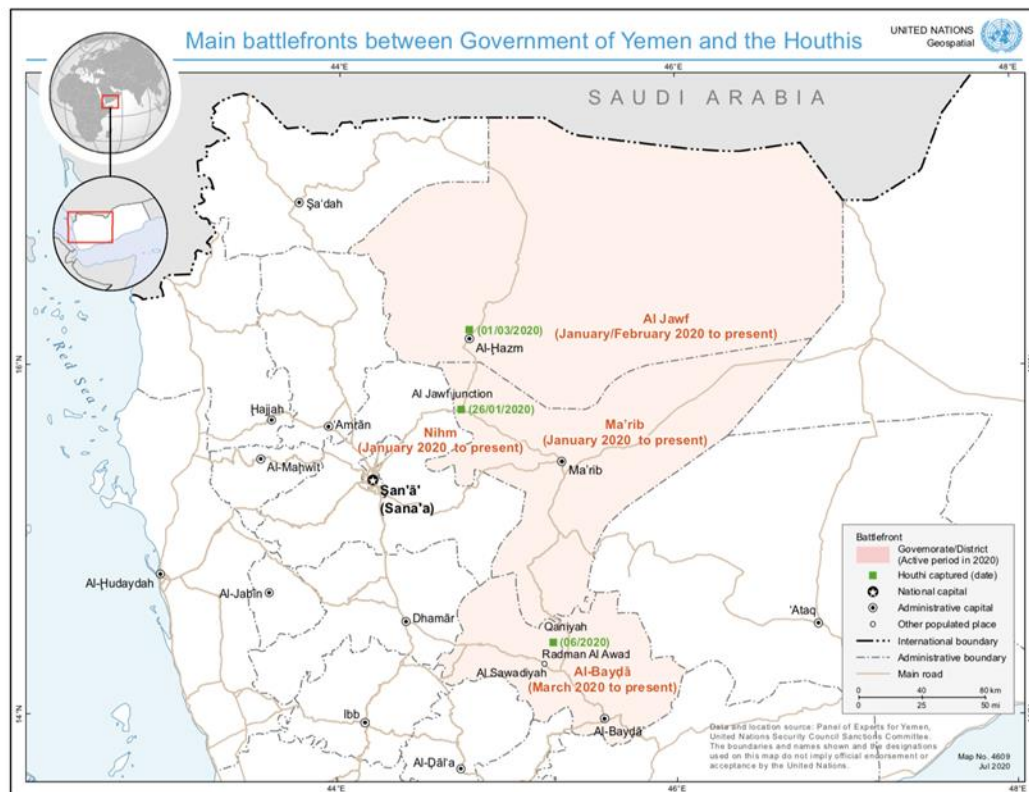
<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
National Bank of Yemen	1		
Red Sea Marine Service	1		
STOLT Tankers	1		
Schmidt & Bender	1		
TMS Tankers	1	1	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

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.

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>
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	STC-affiliated military and security forces.¹⁴ STC-affiliated resistance groups.¹⁵
SA/ NSAG	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'id Bin Brik. ¹⁹
Identity	Shallal Ali al Shaye-affiliated individuals (including elements of the police force, Aden, and may include the Sixth Brigade of the Southern Resistance. ²⁰)
SA/ NSAG	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	KSA-affiliated Yemeni military units and fighters.
SA/ NSAG	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).
Identity	Amajd brigade.
SA/ NSAG	Possibly SA
Frontlines with Houthis	Abyan.

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 that stated "we will equip every southerner who is able carry weapons to protect his land...(against) Iran, Turkey and all" <https://twitter.com/HaniBinbrek/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/85E2WMGX-1Z5RNB-8BA3> and https://youtu.be/V_nwNSDtXY.

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 resistance leaders. For example, the Radman battle was led by Yassar al Awadi ²⁷ 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.

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-nB2HoY5bPqdr4fM31V4tMRgCw1ARRz5bRxC9mAApILcXE#ixzz60Aen25pl>,
<https://www.youtube.com/watch?v=8T-d0OOpPwg>.

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.

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>.

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
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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 Mikhlaifi (see annex 9).³⁰ It is unlikely that al Mikhlaifi 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

- 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

- 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 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).
- 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

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.

³³ See table above on STC.

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 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

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-العربية/اليمن-اشتباكات-بين-قوات-الحكومة-والانتقالي-بابين-رغم-1886687/الهدنة>. In Shallal Ali al Shaya’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 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.

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 فارغ (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 صغير	
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.

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

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.

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 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

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 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).

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-Yemen 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 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.

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.

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,	Intermittent and serious hostilities continue making Abyan the longest and the most significant military confrontation between Government of Yemen and

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.

yet, on the same day, fresh clashes broke out.

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 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 governorate 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 2nd 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 Animosity

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

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 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 تنفيذية انتقالي سقري تعقد اجتماعها الدوري لشهر نوفمبر (stcaden.com), <https://stcaden.com/news/13365>.

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 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

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, Shibani, in Hadramouth.

<https://www.alarabiya.net/ar/arab-and-world/yemen/2020/05/26/اغتيال-اليمين-مسؤول-امني-مراقبيه-ومرافقيه-امني-مسؤول-اغتيال-اليمين>.

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.

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 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.

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

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

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/HaniBinbrek/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

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 Director (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).

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, 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

⁷⁶ Confidential sources. See also Yahah al Houthi’s official statement at appendix 1.

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.

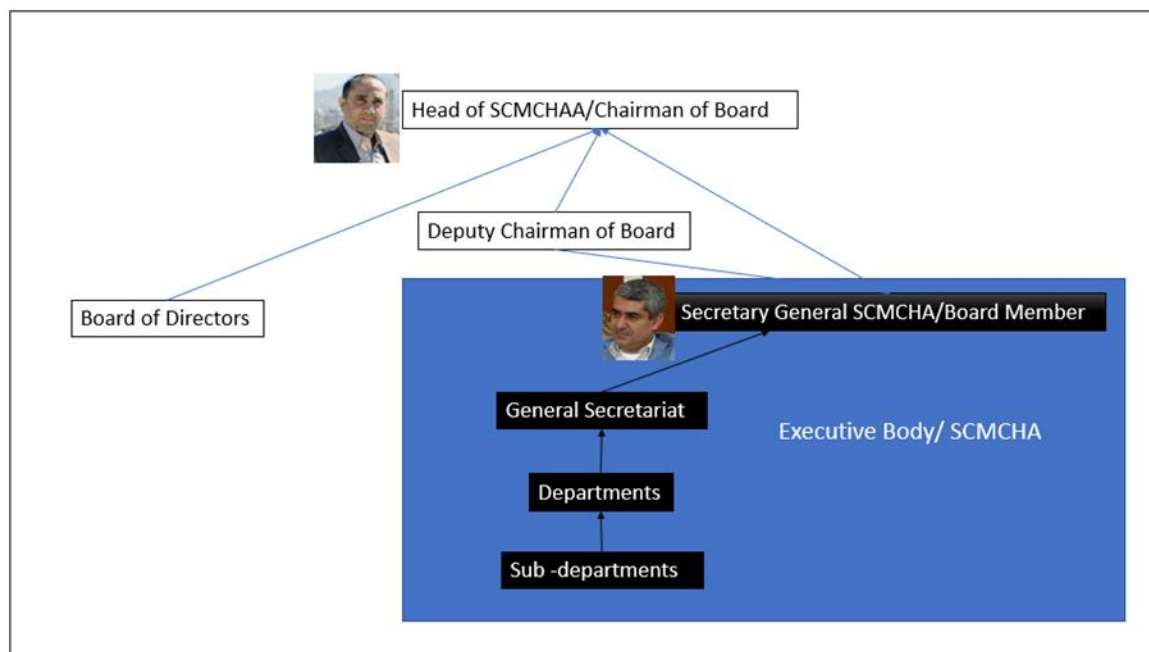
⁸⁵ A list indicating the amounts of payments, and the agency, in 2019, to NAMCHA officials and various ministries is with the Panel.

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 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

5. 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

⁸⁶ Article 5 (4) of decree 201/2019.

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	

⁸⁸ Decree of appointment.

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

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.ARC7ywkMeJI1eqqg4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcI_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WyOfIuzG2_VijA6LcbKybdcnudwpKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTKuL7eS6sEazWqImJsXAg4-_FT2w1Rubv6EWKZZLE6SmvejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlccVZY3CrBnkXnEmazQOIqQvVGzslwbuliDXD8kHVwF-g1b4H7_bMJZszlYMfhtktmUBPVQq2cq73Z0iJQokLg_ab_hK8-4X5mHya4](https://www.facebook.com/WFPinYemen/posts/157314062367116?__xts__[0]=68.ARC7ywkMeJI1eqqg4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcI_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WyOfIuzG2_VijA6LcbKybdcnudwpKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTKuL7eS6sEazWqImJsXAg4-_FT2w1Rubv6EWKZZLE6SmvejSg6cNDt7ynXL7TcNPP3qOoYpCyFOfoBFF9PLCFjZWlccVZY3CrBnkXnEmazQOIqQvVGzslwbuliDXD8kHVwF-g1b4H7_bMJZszlYMfhtktmUBPVQq2cq73Z0iJQokLg_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>

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 Wazir has been the subject of an internal Houthis 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

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>.

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

⁹⁸ <http://www.yagency.net/321597>

*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
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	

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.

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.

			'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 2020	June	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.
13 2020	June	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 2020	June	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 2020	June	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 2020	June	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	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

¹⁰⁵ UN and other confidential sources.

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

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

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>.

			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	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 spokesperson		Negligence by the UN had been one of the major difficulties facing the Houthi's efforts to fight COVID-19, 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: • 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

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

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)
P.O.Box: (3454) Website: www.snacc.gov.ye
Information & Complaining Tel No: (01-495049)

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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 لمكافحة الفساد
إدارة السكرتارية

الرقم: ٤٤٤٤
التاريخ: ٢٠٢٠/٩/٢٧
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 إحاطتكم 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 الممولة 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
٢. شهاب ناصر الحيدري
٣. عبدالملك حسن الغزالي
٤. هادي علي قريعة
٥. مروان عبده علي الحارزي
٦. عبدالرقيب عبدالرحمن الشرماتي
٧. إسحاق حسين الأشول
٨. طلال سيف القنسي

وزير المياه والبيئة.
رئيس هيئة مياه الريف.
رئيس الهيئة العامة لحماية البيئة.
رئيس الهيئة العامة للموارد المائية.
مدير وحدة طوارئ المياه والإصحاح البيئي.
مدير وحدة مشاريع المياه والصرف الصحي بالمدن الحضرية.
مدير وحدة التنسيق والتنمية.
المنسق الوطني.

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

حتم / د/ محمد محمد الغشم
رئيس الهيئة

موردة مع التوقيع:
- رئاسة الجمهورية
- رئاسة الوزراء
- نائب وزير المياه والبيئة
- المستوفين من السفر
المستوفون

Republic of Yemen - Sana'a - AL-Tahreer-Square
Tel: (01 490400) Fax: (01299433)
P.O.Box: (3454) Website: www.snacc.gov.ye
Information & Complaining Tel No: (01-495049)

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هاتف البلاغات والشكاوى: (٠١-٤٩٥٠٤٩) ص.ب: (٣٤٥٤)
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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-Mikhlaifi in Ta'izz¹¹⁹

I Overview

1. Hamoud Saeed Qasim Al-Mikhlaifi, 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-Mikhlaifi'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-Mikhlaifi 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-Makhlaifi... 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 Mikhlaifi 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 Mikhlaifi).

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-Mikhlaifi, Year of birth: 1964. He also engaged in activities conducted through the Sheikh Hammoud Said Al-Makhlaifi 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.

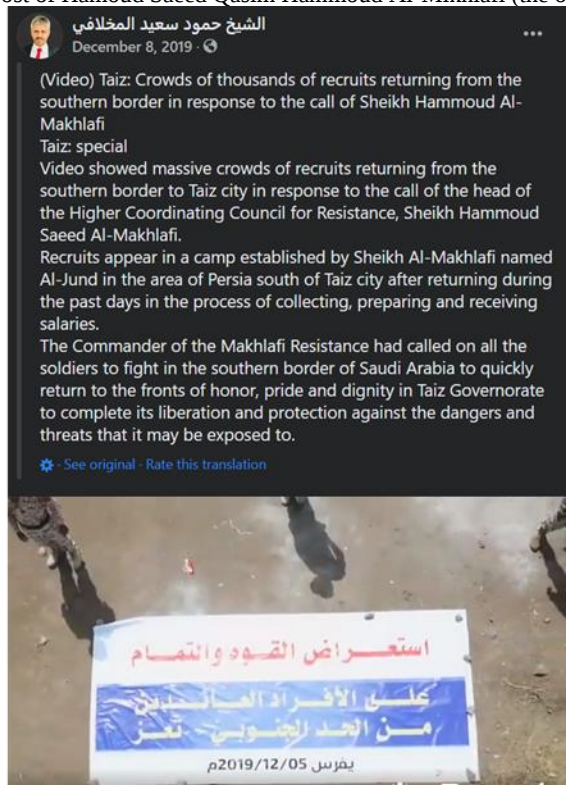
¹²¹ Information provided by the Military Axis of Ta'izz to the Panel.

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-Mikhlaifi (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-Mikhlaifi (the original text is in Arabic)

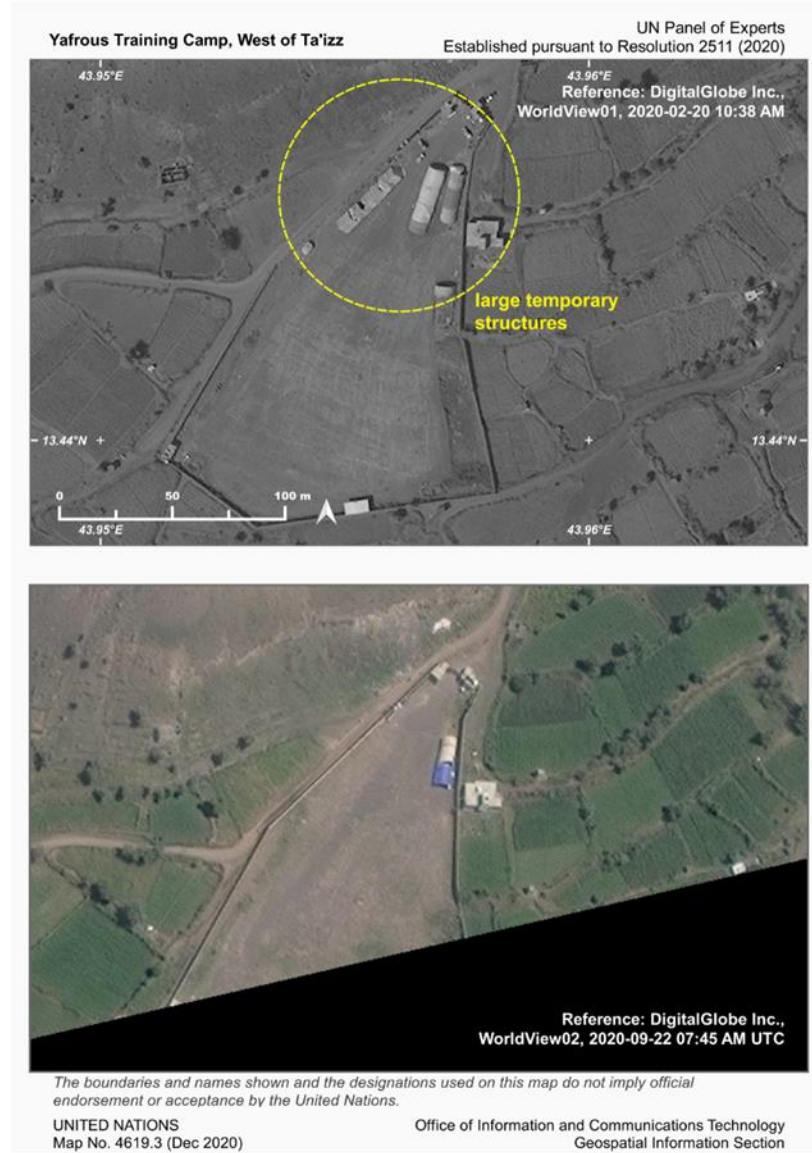


Source: [Facebook | الشيخ حمود سعيد المخلافي \(10\)](#)

3. The Panel finds that a gathering took place at Yafrour Camp on 8 December 2020.¹²⁴ Yafrour 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)



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

¹²⁶ Tai'zz military.

¹²⁷ Customary IHL Rule 23.

“There is no truth to what was stated about Hammoud Al-Mikhlaifi’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 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 Mikhlaifi

9. The Panel provided al Mikhlaifi 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 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

¹²⁸ Letter dated 30 November 2020

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 Mikhlaifi is likely contrary to Yemeni law.¹²⁹ The Panel continues to investigate.

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 Mikhlafi 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 Mikhlafi fighters.¹³⁰ The Panel reached out to Hamood al Mikhlafi 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 Houthis 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 successfully protested against its use for training for al Mikhlafi 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

الرقم
التاريخ
المرفقات

الجمهورية العربية السورية
وزارة التربية والتعليم
مكتب التربية والتعليم - دمشق

الأخ . وكيل محافظة لواء الدفاع والأمن

الموضوع: إخطار المدارس الخشبية من أفراد الجيش الوطني

يهديك مكتب التربية والتعليم أطيب التحايا وتعتبر لكم مزيداً من التوفيق والنجاح في مهامكم وأعمالكم .
اشارة الى الموضوع أعلاه فانكم تعلمون ان العلم الدراسي بدأ بتاريخ ٢٠٢٠/٩/١٠م وفقاً لقرار وزارة
التربية والتعليم رقم (١٠) / ٢٠٢٠/٩/١٠، وقد تلقينا مذكرات من عدد من إدارات المدارس المذكورة
تشاء ومجلس الآباء والتعلم المجتمعية لطلب بتواجد أفراد من الجيش الوطني فيها، والذين تم السماح
بتناولهم فترة العطلة الصيفية فقط ولم يخرجوا في الموعد المحدد، وهو ما سبب تأخر الدراسة في تلك
المدارس لمدة أسبوعين إلى الآن، وما نرجب عليه الإقرار بمصلحة إبقاء الطلاب والعائلات
والمدارس في : مدرسة الشهيد أحمد فرج - المظفر
مدرسة الشهيد الزبيدي - المظفر
مدرسة الوحدة بتمن - القاهرة
مدرسة الشعب - عكاك - جبل حبشي

ونطلب منكم لئلا تملأكم والتوجيه إلى من يلزم بسرعة إخراج الأفراد من تلك المدارس لما فيه المصلحة
العامة .

وتقبلوا خالص التحية والتقدير ..

أحمد التماسي شحات
مدير مكتب التربية والتعليم
٢٠٢٠/٩/١٠

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



الأخ/ مدير مكتب التربية والتعليم - تعز

تهدىكم قيادة محور نعر أطيب التحايا

الموضوع/الافادة بشأن المدارس محل استفسارات فريق الخبراء الدوليين

أ. المدارس التي تم إخلؤها خلال الأعوام ٢٠١٨م - ٢٠١٩م - ٢٠٢٠م
ب. المدارس التي وجهتم بشأنها مذكرة طلب اخلائها امام وكيل المحافظة لشؤون الدفاع والامن المرفقة لكم طي هذا الخطاب وذلك ليتسنى لنا الرد بشأن ذلك.

وتقبلوا خالص التحية...

لصحة التحيّة ...

الواء الركن

خالد قاسم فاضل

مساعد محوّر

مساعد اللواء ١٤٥ مشاه

محتوى

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 Mikhlaifi 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. 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.	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 Mikhlaifi fighters, education resumed		
Ahmed Farag school/ Al Haya school	Currently divided into two parts, in one-part education resumed and in the other al Mikhlaifi 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

5. 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 Mikhlaifi forces entered the school. Currently, the school has been divided into two parts: one part for the al Mikhlaifi 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.
6. 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

الرقم : ٢٠٢١ / ٢٠
التاريخ : ٢٠٢٠ / ١١ / ٢٠
المرفقات :

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

١٠	الزيري	المظفر	ليس فيها أحد من أفراد الجيش	الدراسة تسير بشكل طبيعي
١١	الوحدة بدين	القاهرة	تستخدم ثلاث من غرف المعيشة كمخازن للمواد الغذائية للجيش الوطني	الدراسة تسير بشكل طبيعي
١٢	الشعب	القاهرة	ليس فيها أحد من الجيش	الدراسة تسير بشكل طبيعي
١٣	ناصر	القاهرة	يتواجد فيها عدد من أفراد الجيش الوطني	الدراسة تسير بشكل طبيعي
١٤	الشعب	جبل حبشي	يتواجد الجيش الوطني في معظم المعيشة	الدراسة تسير بشكل متعثر في معيشة بديلة
١٥	المعهد الفني	المظفر	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	
١٦	المعهد الوطني للعلوم الإدارية	القاهرة	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	

أ/ محمد الواسع شداد
مدير مكتب التربية والتعليم

الرقم : ٢٠٢١ / ٢٠
التاريخ : ٢٠٢٠ / ١١ / ٢٠
المرفقات :

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

الأخ / قائد محور تعز

تحية طيبة وبعد

الموضوع / رد و توضيح

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

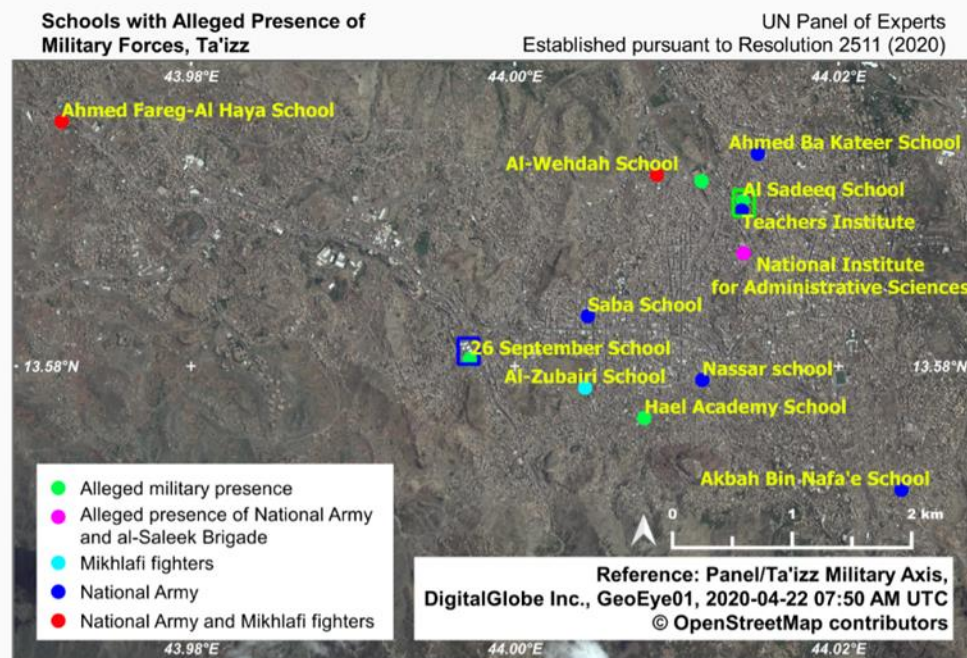
م	المدرسة	المديرية	٢٠١٨ م	٢٠١٩ م	٢٠٢٠ م	الملاحظات
١	سبا	المظفر	يتواجد فيها الجيش الوطني (قيادة المحور)			طلاب المدرسة يتلقون تعليمهم في أماكن بديلة - المرحلة الثانوية في مبني ايجار جوار المدرسة - المرحلة الأساسية في مدرسة لعدة رصاص فترة مسلية المدرسة مهتمة
٢	عظية بن نافع	صالة	يتواجد فيها عدد من أفراد الجيش			ولا يمكن ممارسة الدراسة فيها الا بعد اعادة ترميمها
٣	باتكير	القاهرة	يتواجد فيها كتيبة من الجيش الوطني			طلاب المدرسة يتلقون تعليمهم في مدرسة الصديق
٤	الصديق	القاهرة	ليس فيها أحد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٥	النهضة	القاهرة	ليس فيها أحد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٦	مجمع هائل	المظفر	ليس فيها أحد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٧	٢٦ سبتمبر	المظفر	ليس فيها أحد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٨	معهد المعلمين	القاهرة	يتواجد عدد من أفراد الجيش الوطني في بعض غرف المعيشة ومرفقاته			الدراسة تسير بشكل طبيعي
٩	الحياة	المظفر	يتواجد عدد من أفراد الجيش في الجزء المهتم من المدرسة			الدراسة تسير بشكل طبيعي وهي نفس المدرسة المسمى حكليا احمد 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 'Dehlavie' 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

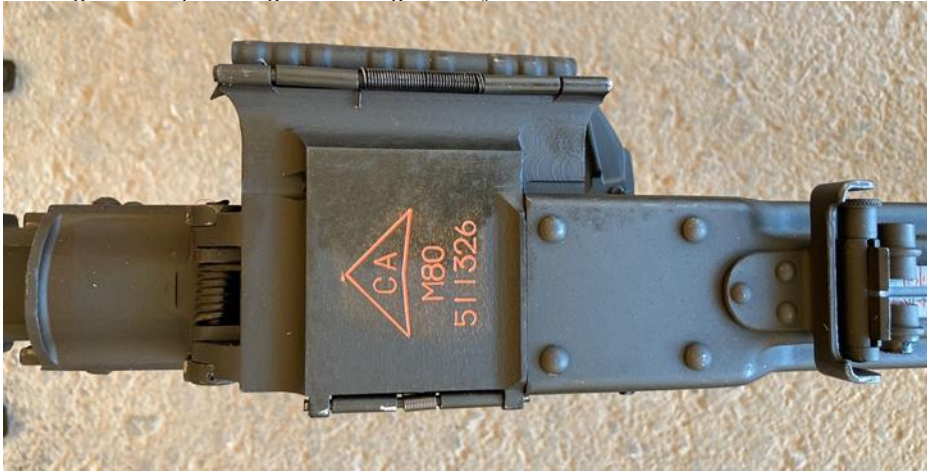
7.62 x 54mm PKM-pattern light machine gun



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 14.27

Document found with the RU100LH indicating that it was manufactured by Ray Rosh

ردیف	شرح	تعداد	ملاحظات
۱	داورین	۱	
۲	باتری	۴	
۳	کیف استنار برزنی	۱	
۴	کیف مقاوم	۱	
۵	کابل رابط (سرپال-ویدئو-تلفاز)	۱	
۶	شارژر باتری	۱	
۷	کابل دوشاخه برقی	۲	
۸	شارژر هندکی	۱	
۹	آداپتور	۱	
۱۰	دفترچه کارتریج داورین	۱	
۱۱	دستمال نظیف لیز	۱	
۱۲	سه پایه داورین	۱	
۱۳	کیف برزنی سه پایه	۱	

شماره سریال داورین: ۹۵.۲۳۹۴ مورخه: ۹۶/۱۰/۲

توزیع نسخ: ۱- خریدار ۲- ایتیک

Figure 14.28

RU90120G Thermal Optical Sight



Total number seized: 18 (in April 2020)

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

52

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JAMHUURIYADDA DIM. SOOMAALIYA
SOMALI DEMOCRATIC REPUBLIC
Ministry of Fishery & Marine Transport
MARINE DEPARTMENT
Buugga Badmaaxa Soomaaliyeed
Somali Seaman Book

Name Hassan Abdi Ismail
Father's name Abdi Ismail
Mother's name Maryam Ahmed
Place of Birth Badiya Date of Birth 1994
Residence Bosaso
Enlisted in the seaman's register his profession
Seaman No. 170002
Mogadishu
30/04/2021
Director of MARINE DEPT.

This book is composed of 52 pages and
numbered in above corner



Figure 15.10

Somali Seaman's Book of Abshir Mohamed Musse

52

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JAMHUURIYADDA DIM. SOOMAALIYA
SOMALI DEMOCRATIC REPUBLIC
Ministry of Fishery & Marine Transport
MARINE DEPARTMENT
Buugga Badmaaxa Soomaaliyeed
Somali Seaman Book

Name ABSHIR MOHAMED MUSSE
Father's name MOHAMMED NUSSE BARE
Mother's name ABAS YUSUF HAJI
Place of Birth MOGADISHU Date of birth 1976
Residence BOSASO
Enlisted in the seaman's register his profession
SEA-MAN No. 8809
Mogadishu
22/04/2021
Director of MARINE DEP.

This book is composed of 52 pages and
Numbered in above corner



Figure 15.11

Somali Seaman's Book of Said Ahmed Ali


JAMHUURIYADDA DIM. SOOMAALIYA
SOMALI DEMOCRATIC REPUBLIC
Ministry of Fishery & Marine Transport
MARINE DEPARTMENT
Buugga Badmaaxa Soomaaliyeed
Somali Seaman Book

Name *Said Ahmed Ali*
Father's name *Ahmed Ali*
Mother's name *Falmo Said*
Place of Birth *Bacday* Date of Birth *1980*
Residence *Basas*
Enlisted in the seaman's register his profession
..... *Seaman* No. *170001*
Mogadishu
30/04/2020 Director of MARINE DEPT.

This book is composed of 52 Pages and
numbered in above corner

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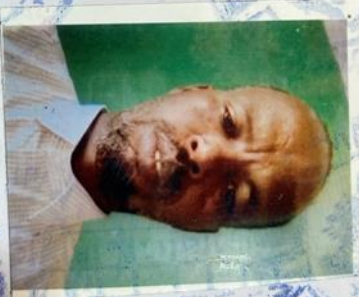
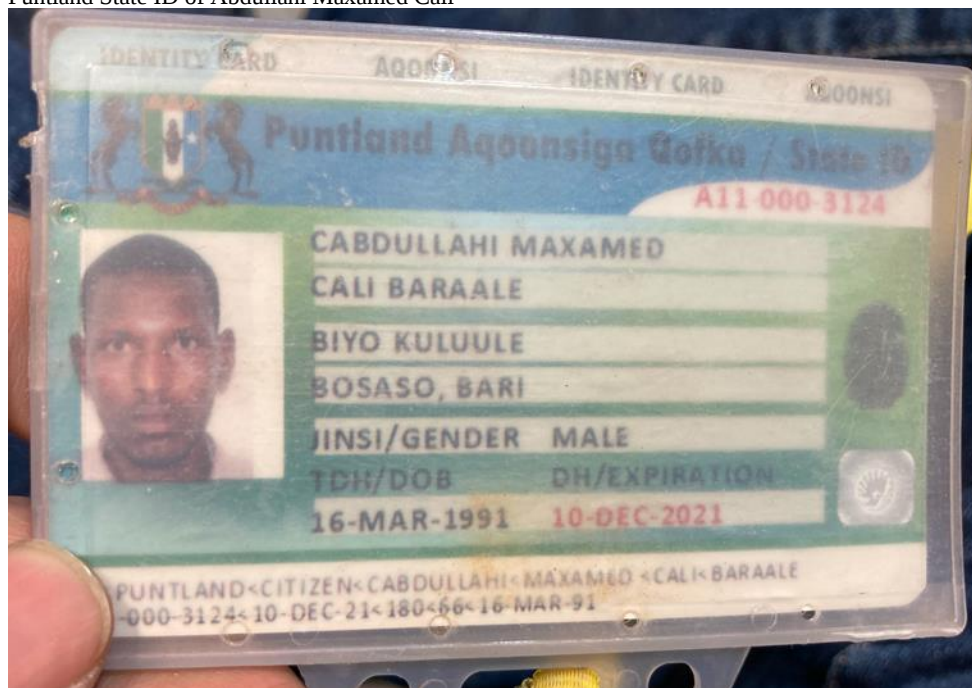


Figure 15.12

Puntland State ID of Abdullahi Maxamed Cali

**Figure 15.13**

Ministry of Livestock and Fishery Development ID of Abdullahi Maxamed Cali

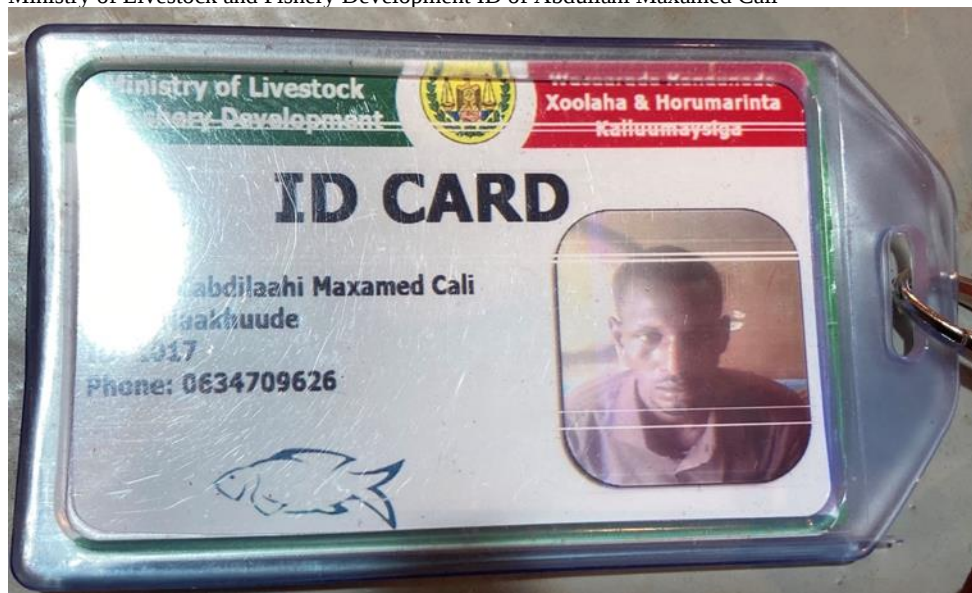


Figure 15.14

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

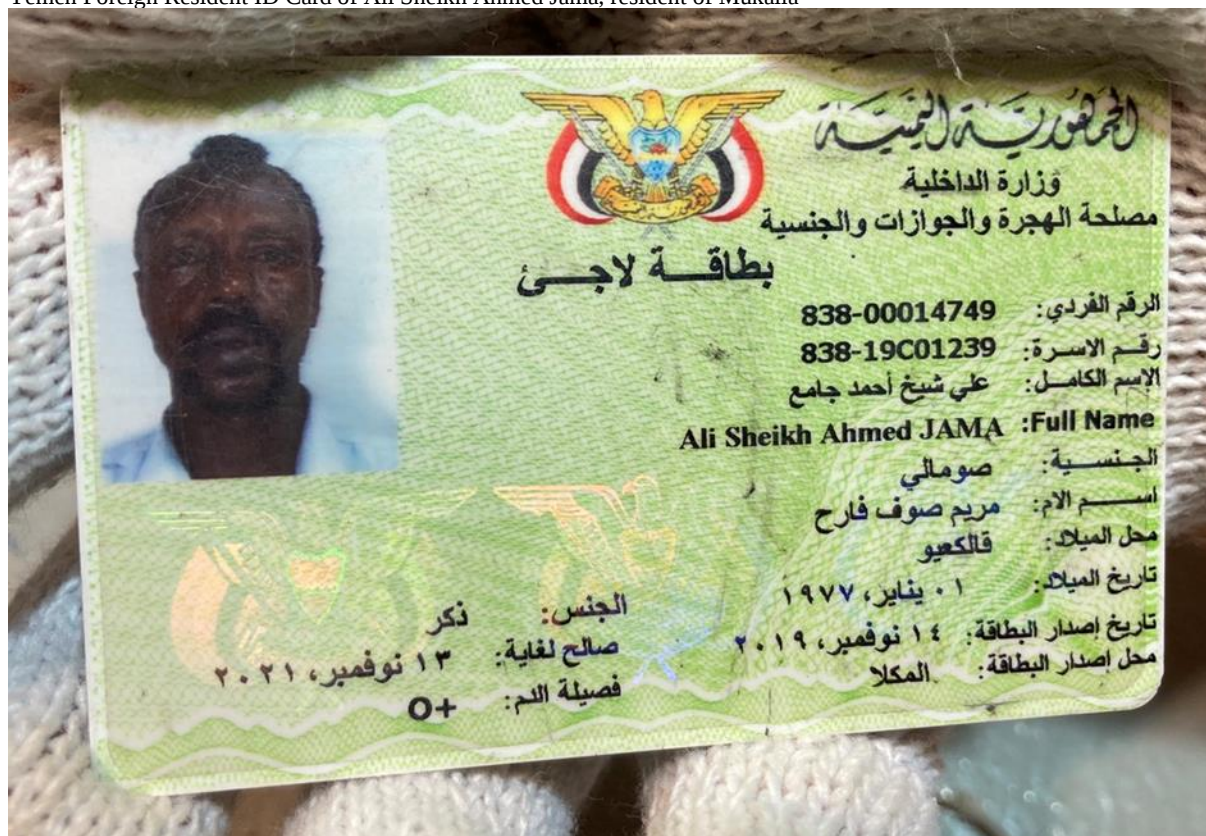


Figure 15.15

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

الهئية الاتحادية للهوية والمهنية
FEDERAL AUTHORITY FOR IDENTITY & CITIZENSHIP

Vessel Exit Permit - تصريح خروج وسيلة بحرية

User Name: ml3015 عام التسامح YEAR OF TOLERANCE ml3015 المستخدم

Entry Permit Number: 201123001274800 رقم تصريح الدخول: 201123001274800
Exit permit Number: 201223012077801 رقم تصريح الخروج: 201223012077801
Exit Date: 12/06/2020 09:35 AM تاريخ الخروج: 12/06/2020 09:35 AM
Classification: International تصنيف الرحلة: دولي
Port Name: SHANDAGHA PORT اسم ميناء: ميناء الشداغه
Berth Number: رقم الرصيف:
SubPort Name: Marasi الميناء الفرعي: مراسي
Vessel Type: Ship نوع الوسيلة البحرية: سفينة

بيانات التصريح

Departure Date: 08/06/2020 20:20 AM تاريخ المغادرة: 08/06/2020 20:20 AM
Agency Name: LOCAL SHIP CAPTIN اسم الوكيل البحري: لوكال
Agency Number: 22999795 رقم المنشأة: 22999795
Vessel Name: AL SABIR اسم الوسيلة البحرية: AL SABIR
Flag: SOOMAALIYA علم: سومالي
Official No: 68683 رقم التسجيل: 68683
IMO Number: 68683 الرقم الدولي: 68683
Arrival Date: 12/06/2020 09:35 AM تاريخ الوصول: 12/06/2020 09:35 AM
First Arrival Port: SHANDAGHA PORT ميناء الوصول: ميناء الشداغه
Departing to: SOOMAALIYA مغادرة إلى: سومالي
Port Name: PORT BOSASOO اسم الميناء: بورت بوساسو
SubPort Name: الميناء الفرعي:
Captain Name: ALI SHIKH AHMAD علي شيخ احمد
Captain's Nationality: SOOMAALIYA جنسية القبطان: سومالي
No. of Sailors + Captain: 8 عدد البحارة مع القبطان: 8

ملاحظات/Comments User Name / اسم المستخدم Date / تاريخ

صلاحية التصريح 24 ساعة / Permit is valid for 24 hours

يسمح لقبطان السفينة المذكورة أعلاه بالتوجه إلى (بورت بوساسو)، علماً بأن السفينة مستوفية لجميع الشروط المطلوبة.

The captain of this ship mentioned above is permitted to direct to (PORT BOSASOO). Notice that the ship has met all the required conditions.

تصريح إلكتروني، لا يحتاج لختم أو توقيع - تاريخ الإصدار 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

User Name: ml3015 عام التسامح YEAR OF TOLERANCE ml3015

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

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

كشفت البحارة حاملتي جواز السفر / Passport Holders Sailors List

رقم الجواز البحري	جنسية الجواز البحري	تاريخ الميلاد	الجنس	رقم جواز السفر	الجنسية	الاسم	الصفة	الرقم الموحد	م
16770	SOOMAA LIYA	20/02/1976	ذكر	K36237746	سومالي	ALI SHIKH AHMAD علي شيخ احمد	قبطان	1997739435	1
94409	SOOMAA LIYA	24/03/1989	ذكر	W44498603	سومالي	ABSHIR MOHAMED MOUSA عيشير محمد موسى	بحار	1476340343	2
8809	SOOMAA LIYA	21/03/1986	ذكر	H42413143	سومالي	HASAN ABDI ISMAEIL حسن عدي اسمعيل	بحار	2439677668	3
034244	SOOMAA LIYA	21/03/1974	ذكر	W40874585	سومالي	AHMED A/LAHI AEAD احمد عدي	بحار	2004030365	4
8966	SOOMAA LIYA	23/01/1989	ذكر	W40874585	سومالي	A/LAHI MOHAMED ALI محمد علي	بحار	2018938410	5
73336	SOOMAA LIYA		ذكر	U49411513	سومالي	ALI MOHAMED ALI محمد علي	بحار	2014138873	6
3963	SOOMAA LIYA		ذكر	U49411513	سومالي	SA.ED MOHAMED SA.ED سعيد محمد سعيد	بحار	2014138854	7
97706	SOOMAA LIYA		ذكر	U49411513	سومالي	SA.ED AHMED ALI احمد علي	بحار	2014138999	8

Pages: 2 / 2 الصفحة: 2 / 2

12 JUN 2020
205111
CUSTOMER SERVICE
DEIRA WAREHOUSE CENTRE

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

SEA CARGO EXPORT MANIFEST

DUBAI CUSTOMS جمارك دبي
Dubai Creek Customs Centre

Port Of Loading: Bosaso
Destination Port: Bosaso
Vessel Name & No: 6863 AL BASHIR
Captain's Name: Ali Shikh Ahmad
Vessel Nationality: Somali
Vessel Owner's Name: Ali Shikh Ahmad
Vessel Registration No: 901381510
Date: 12/06/2020
Manifest No: 15236911

Market & Numbers	Ref. Bill No	Value	Weight	Package	Type	Goods Description	Receipts	Signature	Se No
			2000	Boxes	Cigarettes				

Total Quantity, Weight & Value: 2000

Remarks: I am Captain / ALI SHIKH AHMAD signed that the goods listed in this manifest are the vessel.

NEW MANIFEST

Customs Stamp

Captain's Signature

Created By 205134 / 12/06/2020 / 09:06:00

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

جمهوری اسلامی ایران
وزارت امور اقتصاد و دارایی
سازمان جمع آوری و فروش اموال تملیکی

شماره: ۹۷۱۳۱۰۴۳۳
تاریخ قبض انبار: ۱۳۹۷/۱۰/۰۶

انبار شماره: ۱
ردیف قبض انبار: ۱

شرح کالا: درج سگار یک گرم می باشد m سگار به مارک

مقدار شمارش شده: ۲۴
ملاحظات: ۲۴

نام و نام خانوادگی سرپرست انبار: [Signature]

مسئول شمارش: [Signature]

Figure 15.19

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

Reg From No.L

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 Stream 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	Length: (Articaal 2(3) 1 Tonnage conversion 1969) 22.82	METER 9.96	CM MT
Numbers of Masts ONE	Main (Reg 2(3) - ITC 1965) Breadth WOODEN	4.85	MT
Rigged WOODEN	Depth in hold free tonnage deck to ceding amidships NORMAL		
Stern NORMAL	Depth in hold free upper deck to ceding amidship, in the NORMAL		
Build INDIA	Case of two decks and upwards WOODEN		
Frame and description of vessel Number for bulk heads	Round of beam on upper deck Length of engine room (if any)		

PARTICULARS PROPELLING ENGINE (IF ANY) as supplied by Builders, Owners Engine Makers

No. of Engines	Description of Engines	When made	Name of Address of Holders	Reponder Engines No. of cylinders in each set	Diameter of cylinders	Rotary Engines No. of cylinders in each test	BHP Estimated Speed of skip
1	YANMAR	Engines	Engines			7	600
No. of Shats							
1	Particulars of Dollars	2017	JAPAN	Engin of strock			
	Description Numbers Leaded presser						

PARTICULARS OF TONNAGE

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

This ship is assigned with at tonnage mark on each side of the ship which is _____ inches below the upper deckline and when this mark is submerged the above tonnage are applicable when the tonnage mark is not suberenged the folowing 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 Lanks Ships at the port of **COLUMBO** hereby certify the ship, the Description of which is preired to the is my Certificate has been duly surveyed, and the above Description is in Accordance with the regester Book that Whoses Certificate of Competency or revis is No. _____ is the master of the said ship : and that the name _____ Residence and Description of the owner 100%, and number or sixty-forth 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**

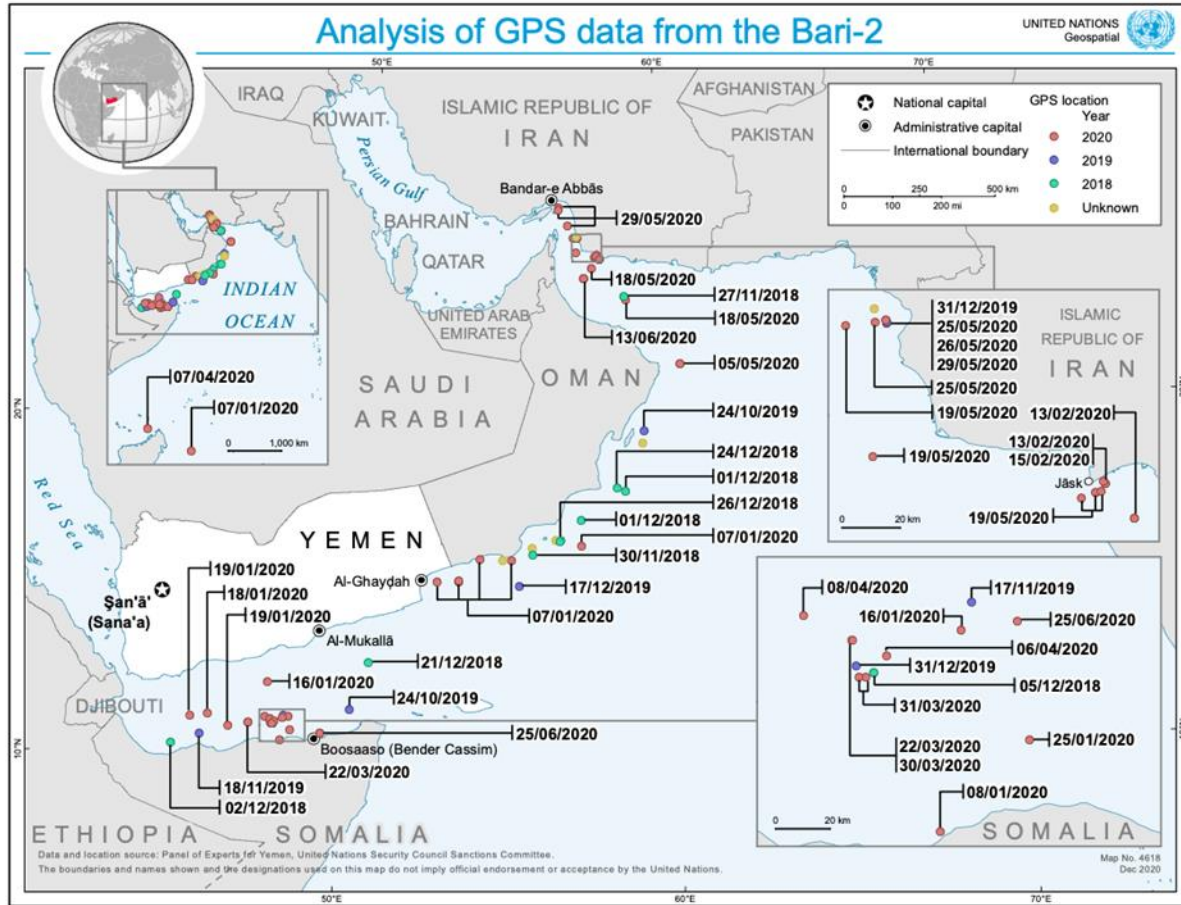
The certificate expires on **22/8/2019**

Notice:- A Certificate of Registry is not a Document of title, it does not necessarily contain of all ganges of ownerships, 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 change should be registered according to low Change of ownership, address or other registered particulars should be notified to the Register at the port of Register. Should the Vessel be lost, sold to foreigners, or broken up, notices sheered, together will be Certificate of Registry, if in contence should medically be give to the Register.

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

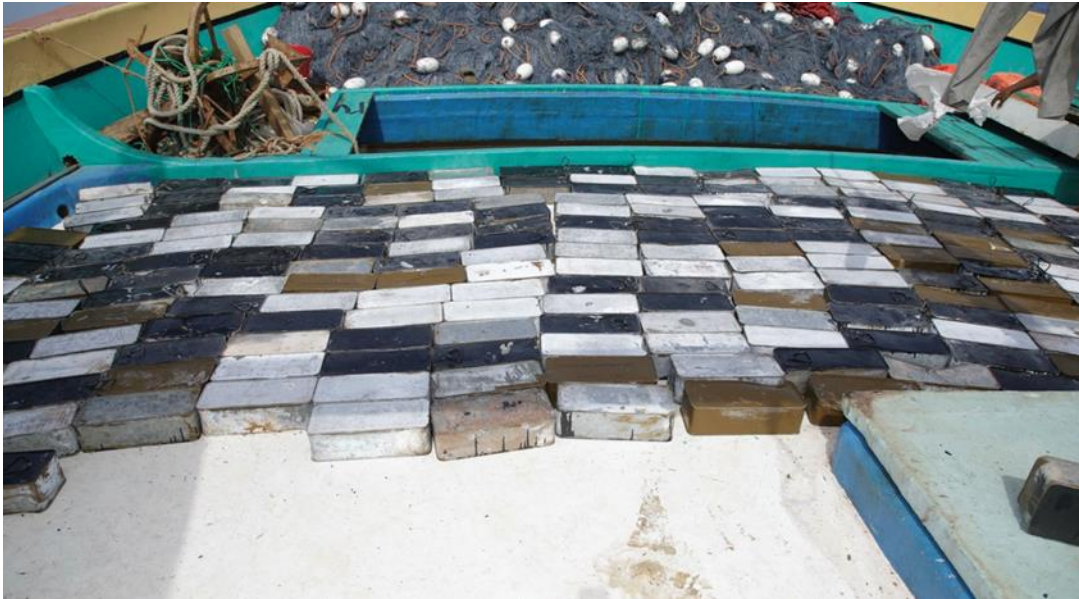


Figure 16.3

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

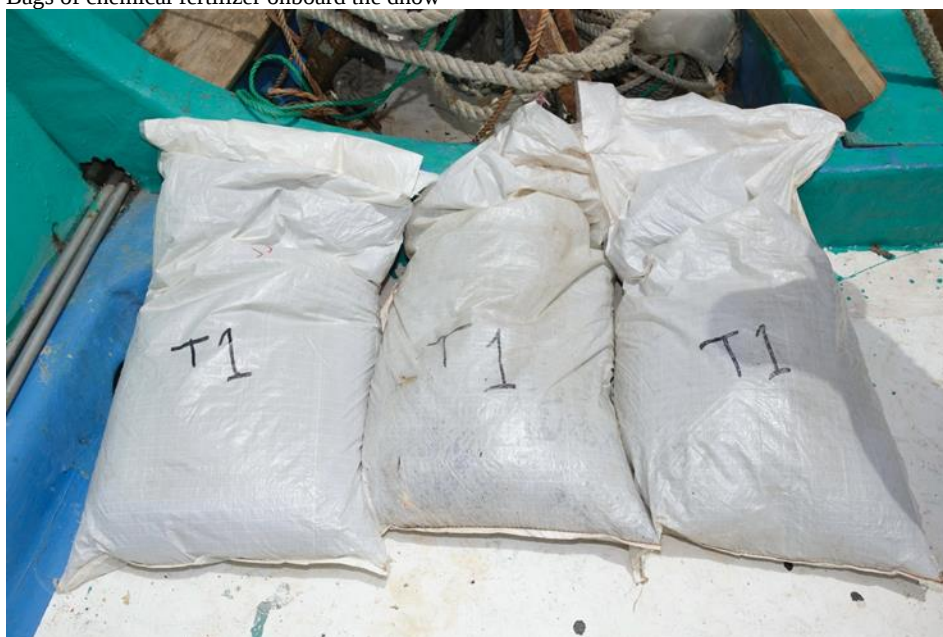
Figure 16.5

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

👍 40 💬 3 ➔ TEILEN ≡ SPEICHERN ...

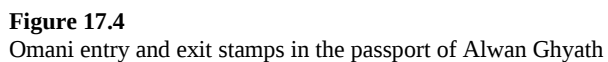


Figure 17.5

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

Ministry of Customs and Excise
Directorate General of Customs

PORT: Muscat International Airport
CUSTOMS DECLARATION

DEC TYPE: Import 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: 1311175

CONSIGNEE/EXPORTER: INTERCESSOR CO.
al baz for shipping services
COMMERCIAL REG. NO.: 1311175
EXPORT TO: OMAN

DELIVERY ORDER NO.: - NIL -
CAPTAIN: CAPTAIN
CARRIER'S NAME: Oman Air SATS Cargo LLC - OMAN AIR
VOYAGE / FLIGHT NO.: WY0616

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

BL / AWB NO. / MANIFEST: 910-12945402 / MM2911201833602

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	HT CODE
87.196	5.000	1,743.922	8.385 USD 4,529.668	13
8.880	5.000	361.545	6.385 USD 939.878	14
8.880	5.000	713.992	6.385 USD 1,854.525	15
7.432	5.000	148.831	6.385 USD 386.855	16

EXEMPTION OF DUTY: 1311175
BENEFICIARY: INTERCESSOR CO.

WEIGHT: 800.000, 32.000, 290.000, 25.000
CLASSIFICATION: XUN, XUN, XUN, XUN
PACKAGES: 5,684.000, 212.000, 5.000, 2.000

NET: 500.000, 32.000, 290.000, 25.000
GROSS: 500.000, 32.000, 290.000, 25.000

PRE: 6396.485
INS: 112.892

DUTY: 383.877
CUSTOMS DUTY: 383.877
EXCISE TAX: 20.000
HANDLING CHARGES: 2.000
REG. FEES: 2.000
OTHER: 2.000

DEFINITE: 22.000
INSURED: 383.877
PAYMENT METHOD: Online
GUARANTEE/CHEQUE: 6960218493123
DATE: 09/02/2018
BANK: Bank Muscat Meethaq
RECEIPT NO.: PTM0212183316014
DATE: 02/12/2018
BANK: Bank Muscat Meethaq

CLEARING AGENT: al baz for shipping services
LICENCE NO.: 17198
TRANSIT: 62/12/2018
ROUTE: 62/12/2018
EXIT PORT: 62/12/2018
EXIT TRANSACTION NO.: RELIDF0212183418526
DATE: 62/12/2018
SECURITY OFFICER: 21501177
TRANSIT OFFICER: 62/12/2018

INSPECTION: 62/12/2018
REASONS FOR NOT RELEASING: 62/12/2018
GROUP SUPERVISOR: 62/12/2018
OTHER REMARKS: 62/12/2018
RELEASE DATE: 62/12/2018

REMARKS: This Importer/Exporting Agent hereby declares that all data and documents submitted are true and correct. They will bear any legal responsibility if the above information is not true.

Figure 18.2

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

Muscat International Airport
 Customs Declaration
 PORT: Muscat International Airport
 DEC TYPE: Import to Duty Free zone
 DEC DATE: 02/12/2018
 DEC NO: DECIDF0212183366873

CONSIGNEE / EXPORTER
 مؤسسة هذه الشركة التجارية
 INTERCESSOR CO.
 At baz for shipping services
 COMMERCIAL REG. NO. 1311179
 PORT OF LOADING: Bangkok
 PORT OF DISCHARGE: Muscat International Airport Cargo
 DESTINATION: OMAN

DELIVERY ORDER NO.
 - NIL -
CAR/CAPT.
 CAPTAIN
CARRIER'S NAME
 Oman Air SATS Cargo LLC - OMAN AIR
VOYAGE / FLIGHT NO.
 WYD616

MARKS & NUMBERS
 910-12945402 / MM2911201883602

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	HT CODE
1	2,957.000	KG	INSULATING PLATE	85479000
2	2,957.000	KG	Mixing, kneading, crushing, grinding, machines	84792200
Total: 11,321.157				

EXEMPTION OF DUTY
 BENEFICIARY: 6.001
 DUTY RATE: 5.000
 DUTY AMOUNT: 120.821
 EXCISE TAX: 21.228
 EXCISE RATE: 5.000
 EXCISE AMOUNT: 424.565

PACKAGES
 WEIGHT: 38.000
 GROSS: 36.000
 NET: 36.000
 CLASSIFICATION: XUN
 QUANTITY: 2.000
 TYPE: 1.000

CUSTOMS RESTRICTIONS
 RELEASE REF: 1
 AGENCY: 2
 3
 4
 5

DEFINITE
 22.000
INSURED
 385.877
PAYMENT METHOD
 Online
GUARANTEE/CHEQUE
 09EP050218493123
DATE
 05/02/2018
BANK
 Bank Muscat Meethaq
RECEIPT NO.
 PTN0212183316614
DATE
 02/12/2018
BANK
 Bank Muscat Meethaq

CLEARING AGENT
 Al baz for shipping services
LICENCE NO.
 17198
TRANSIT
 ROUTE
EXIT PORT
 جمرات الخرج
EXIT TRANSACTION NO.
 RELIDF0212183419820
DATE
 02/12/2018
SECURITY OFFICER
 21567177
TRANSIT OFFICER
 عراف تاروت
RELEASE DATE
 02/12/2018

INSPECTION
 REASONS FOR NOT RELEASING
INSPECTOR
 GROUP SUPERVISOR
OTHER REMARKS

REMARKS
 The importer/consignee hereby declares that all data and documents submitted are true and correct. They will bear any legal responsibility if the above information is not true.

Figure 18.3

Proforma invoice for the consignment

GUANGZHOU NANYI TRADE CO.,LTD.
ROOM 803 HONGSHENG BUILDING, SANYUANLI ROAD, BAIYUN DISTRICT 1, GUANGZHOU TEL:020-28952589
Baijia Alieqa'a
s. o. onan - Muscat, Alkwaib, 22#

p.o. Box 1816

Tel: 009689030 1308

al_leqaal111@hotmail.com

Date 2018/11/25
Proforma Invoice No. TS20181125

NO	ITEM	HS code	QTY	Unit Price USD	Total Price USD
1-22	Screws	83074190	5604	0.3	1681.2
1	Drive controller	9032899090	2	120	240
1	Burret	9037809900	4	27	108
1	Mixing equipment	8479820090	1	880	880
1	Temperature Monitor	90258090	4	21	84
1	Grading scale	9031410000	10	28	280
1-2	Sprung	7320109000	550	0.1	55
	Heating coil	8514909000	1		
1-2	Water Cables	85158090	2		
	Insulating plate	8547909000	2	480	480
	Screw rod	7318190000	1		
1-66	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 استثمار بسهولة
المحطة الواحدة Stop Shop

شهادة السجل التجاري
Commercial Registration Certificate

CR Number 1311175
Commercial Name

Legal Type Individual Firm / Merchant
الشكل القانوني: تاجر فرد

Head Q Salalah / Salalah / Dhofar
P.O.Box: **Postal Code:** 211
Telephone: 968 90612196
Email: ex-abood@hotmail.com

Establishment Date: 07/01/2018
Registration Date: 09/01/2018 **Active**
Expiry Date: 07/01/2023
Fiscal Year End: 31/12

Cash Capital: 5,000 **Kind Capital:** 0
Total Capital (Omani Riyal): 5,000
No. of Shares: 0

Registered Commercial Activities
461003: Activities of export and import offices

الأنشطة التجارية المسجلة
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: KHALID AMER

Page 1 of 3
أمانة السجل التجاري
2018/01/21

Invest Easy استثمار بسهولة
Email: investeasyhelp@moci.gov.om
Investors Service Department Website: www.investeasy.gov.om
موقع دائرة خدمات المستثمرين

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

Invest Easy
استثمر بسهولة
One Stop Shop المصطفى الواحدة

سلطنة عمان
Sultanate of Oman

شهادة السجل التجاري
Commercial Registration Certificate

CR Number 1311175 رقم السجل التجاري 1311175

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	الصفة:	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 ضمانا للممول على ترخيص باستقدام كوى عامله وافدة

إعادة طباعة : KHALID AMER

صفحة 2 من 3

أمانة السجل التجاري 2018/01/21

البريد الإلكتروني: investeasyhelp@moci.gov.om
Investors Service Department Website: www.investeasy.gov.om
موقع دائرة خدمات المستثمرين: مركز الاتصال: 2481 7210

Source: Oman

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., Shenzhen	Unknown
AM7 Ignition Coil, Swedish Electro Magnets (SEM)	Deltawing UAV	<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
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) Shenzhen	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.	Optical Weapons Sights			
8x42 models		<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) , Jounieh 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 Bíteš	Quds-1 Cruise Missile	8411.11
Titan	Gas Turbo Engine	AMT Netherlands	358 SAM	8411.11
L200AET	Outboard Engine	Yamaha	WBIED	8407.21

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

HS-7990TH	Servo motor	Hitec	Sammad/ Qasef UAV	8501
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	Capacitors	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 Houthis 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

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.

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 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 Environment 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

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.

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 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.

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

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

- 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

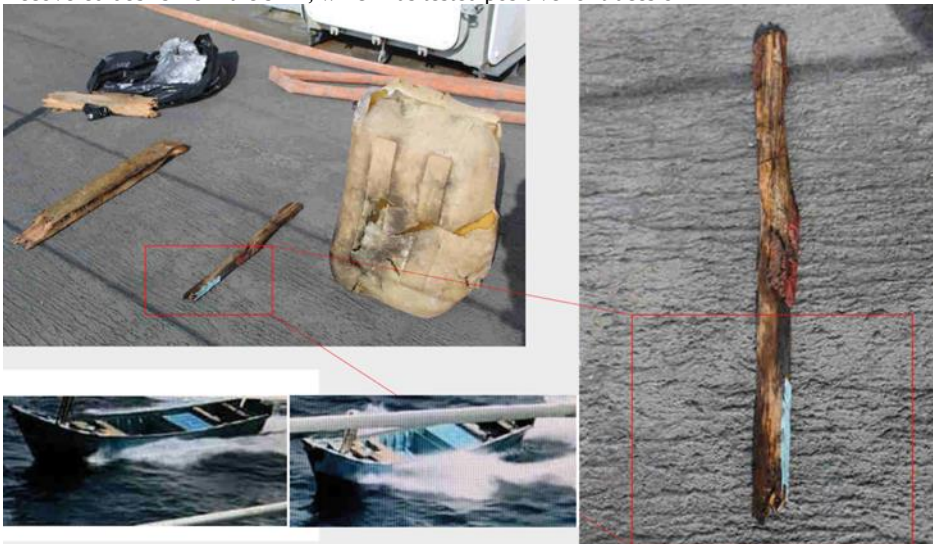


Figure 22.3

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

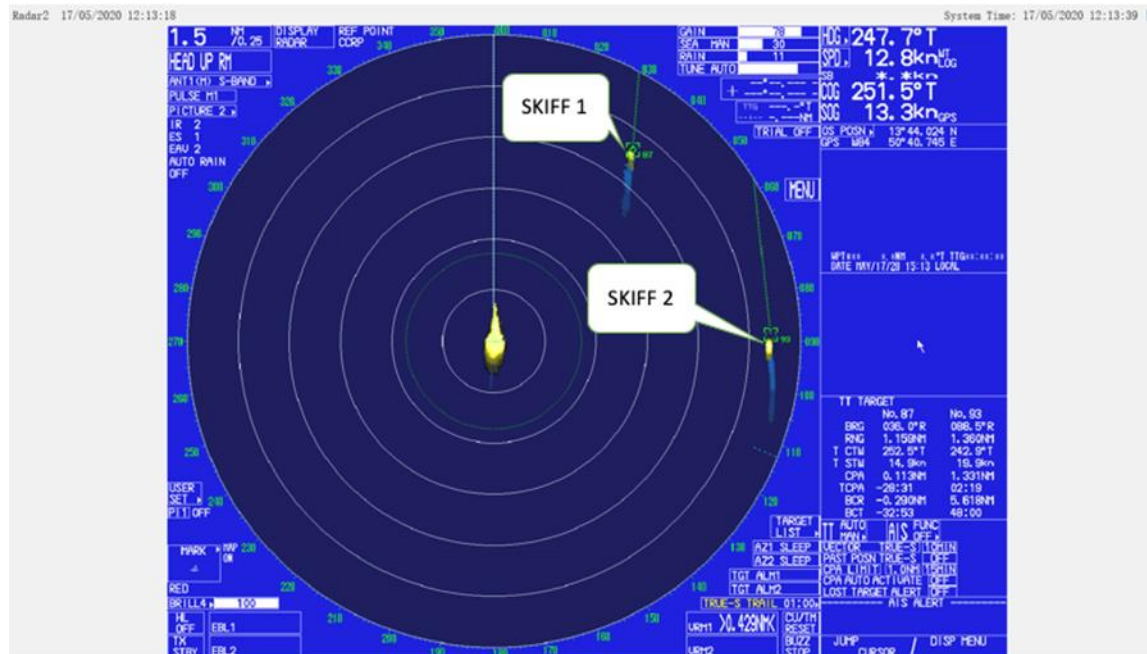


Source: Confidential

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

Figure 23.1

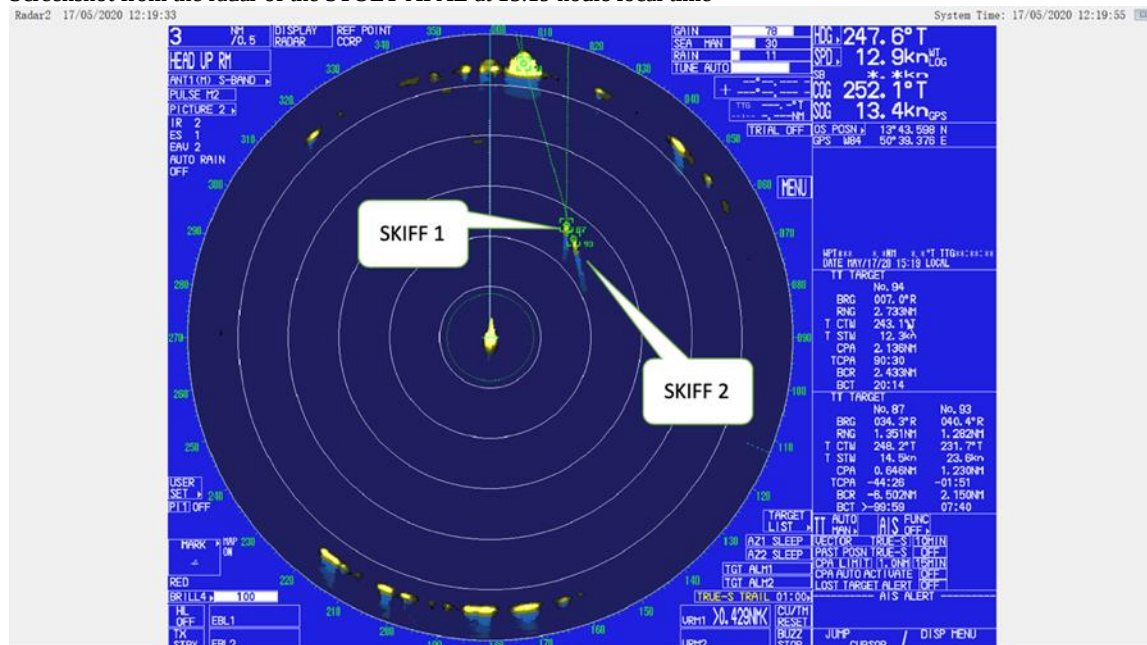
Screenshot from the radar of the STOLT APAL at 15.13 hours local time



The two skiffs follow a parallel course to the STOLT APAL

Figure 23.2

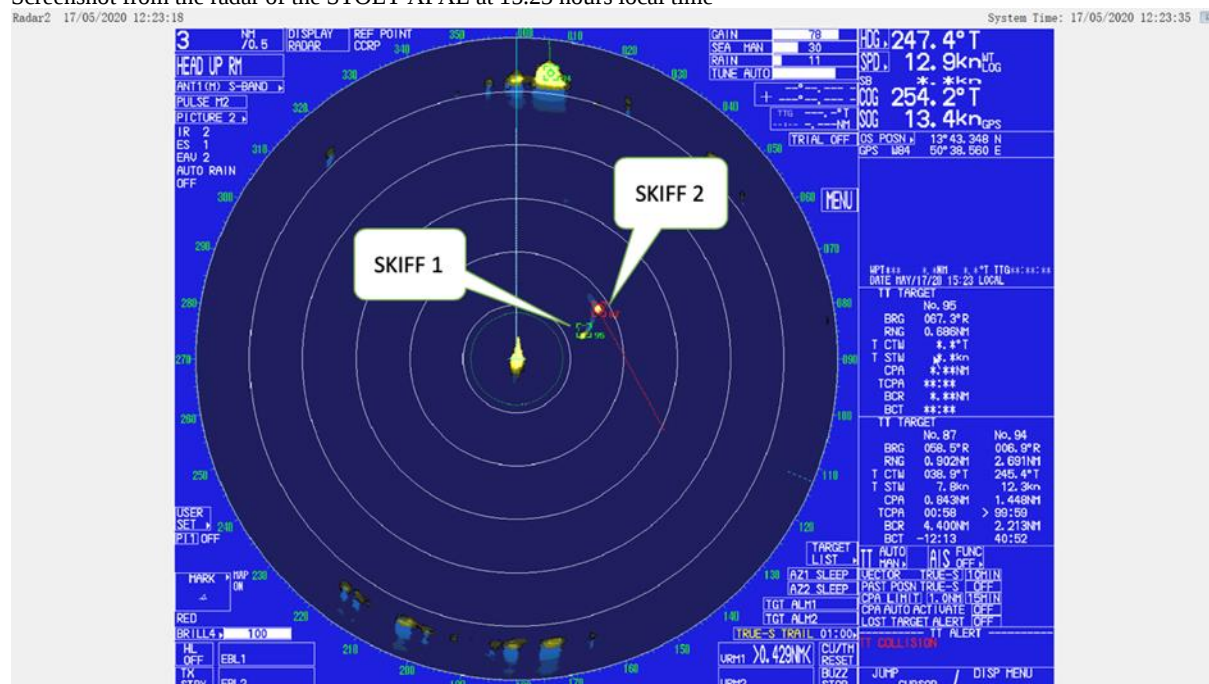
Screenshot from the radar of the STOLT APAL at 15.19 hours local time



The two skiffs come alongside with each other

Figure 23.3

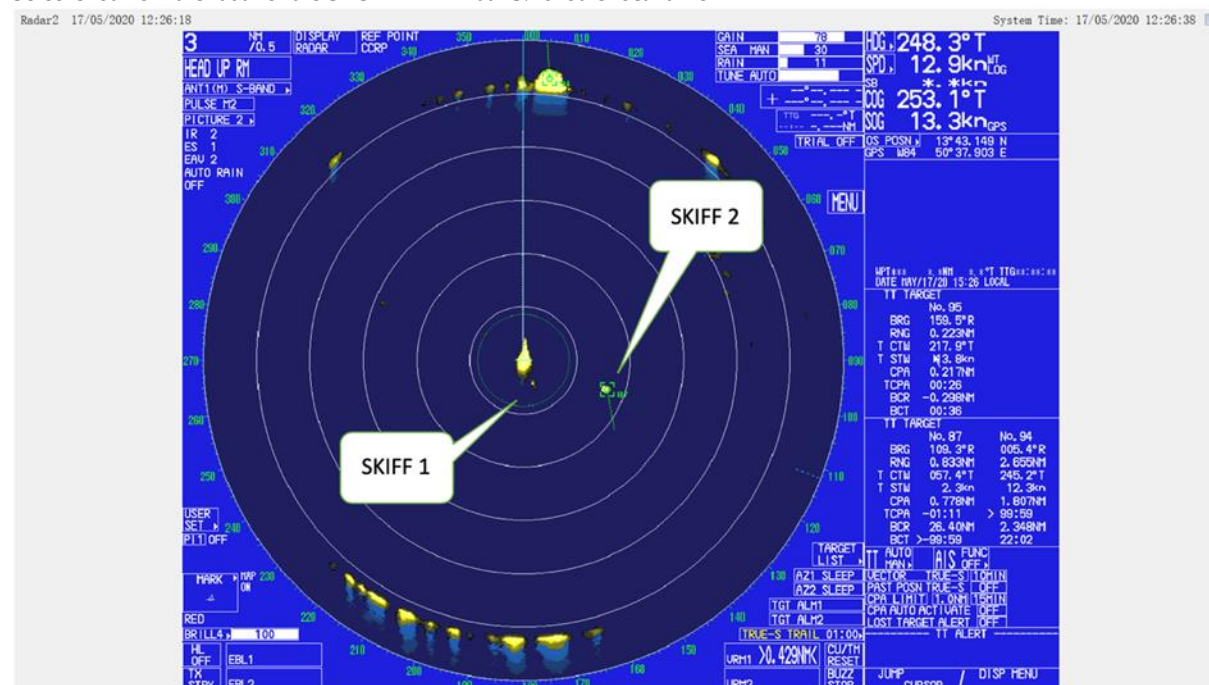
Screenshot from the radar of the STOLT APAL at 15.23 hours local time



Skiff #1 moves towards the STOLT APAL

Figure 23.4

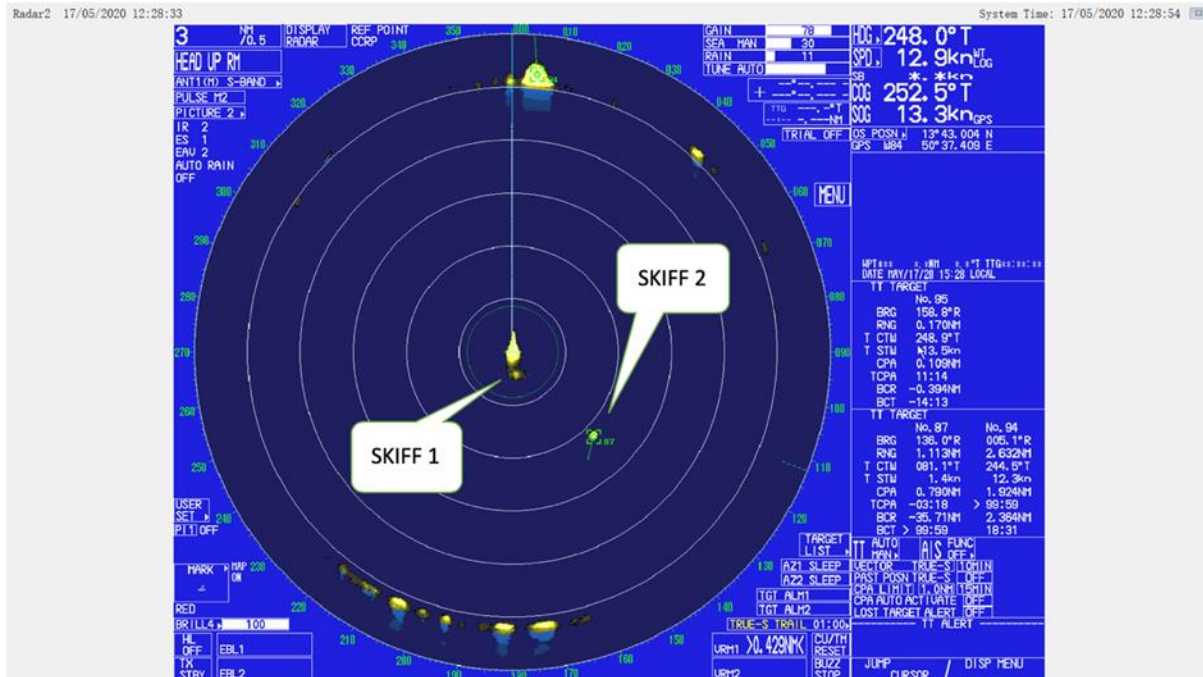
Screenshot from the radar of the STOLT APAL at 15.26hours local time



Skiff #1 approaches the STOLT APAL on starboard quarter

Figure 23.5

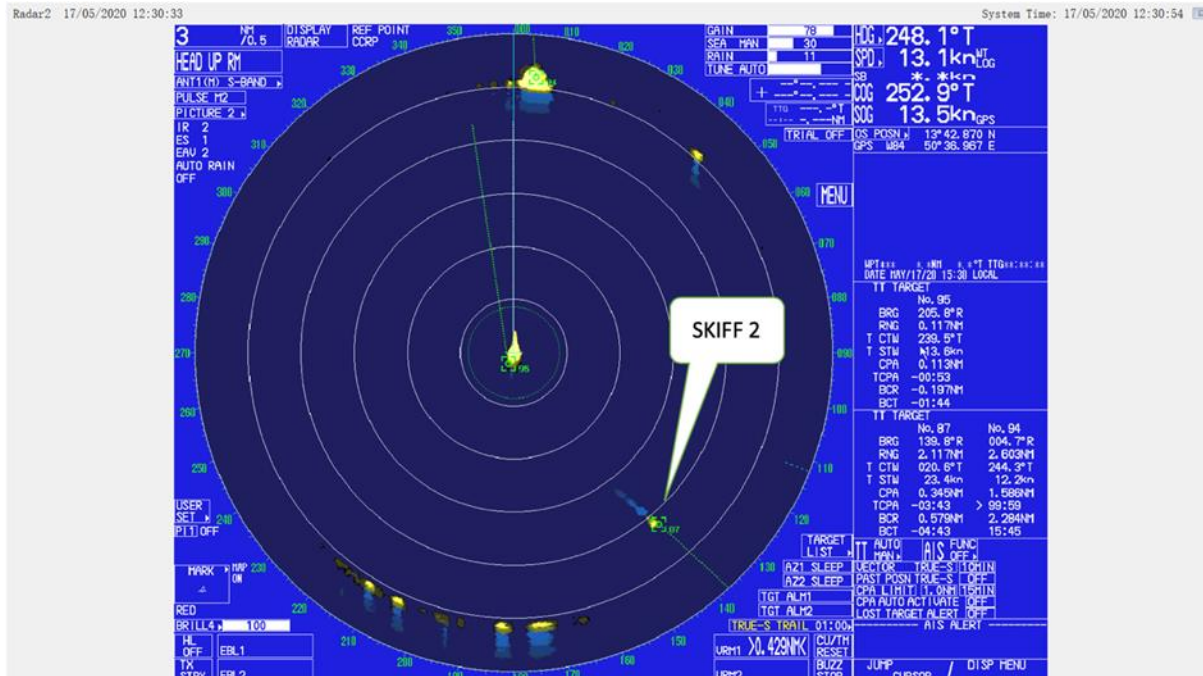
Screenshot from the radar of the STOLT APAL at 15.28 hours local time



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

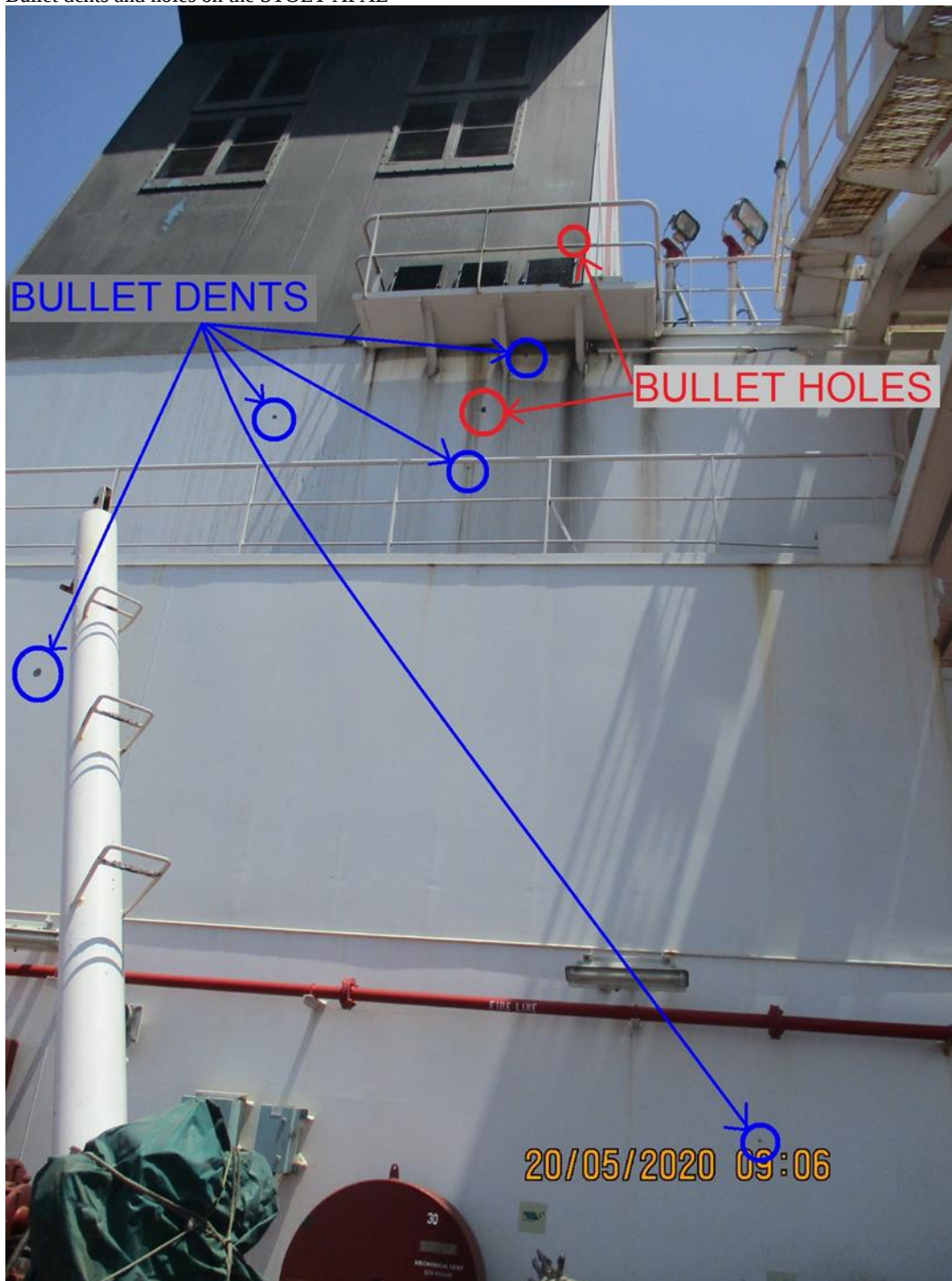


Figure 23.8

Bullet fragments recovered on the STOLT APAL



Figure 23.9
Bullet dents and holes on the STOLT APAL



Source: Confidential

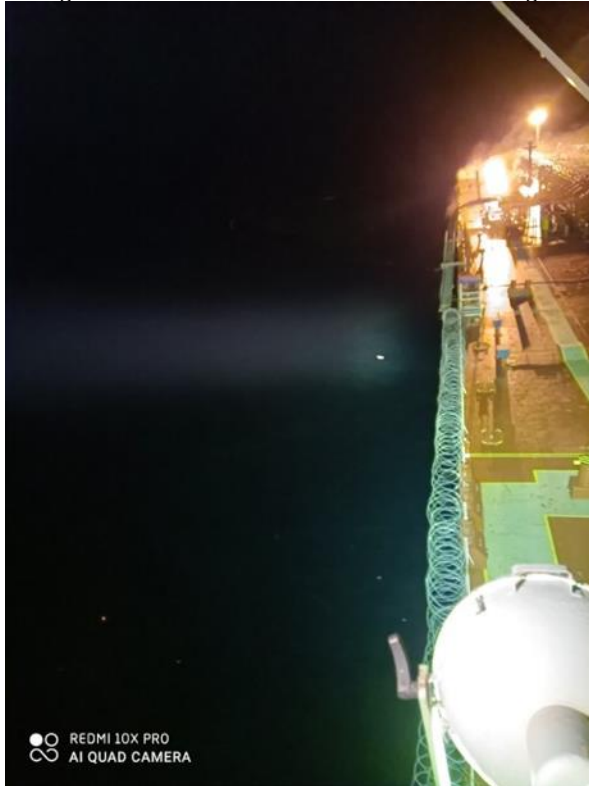
Annex 24: Attack on the tanker SYRA on 3 October 2020**Figure 24.1**

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

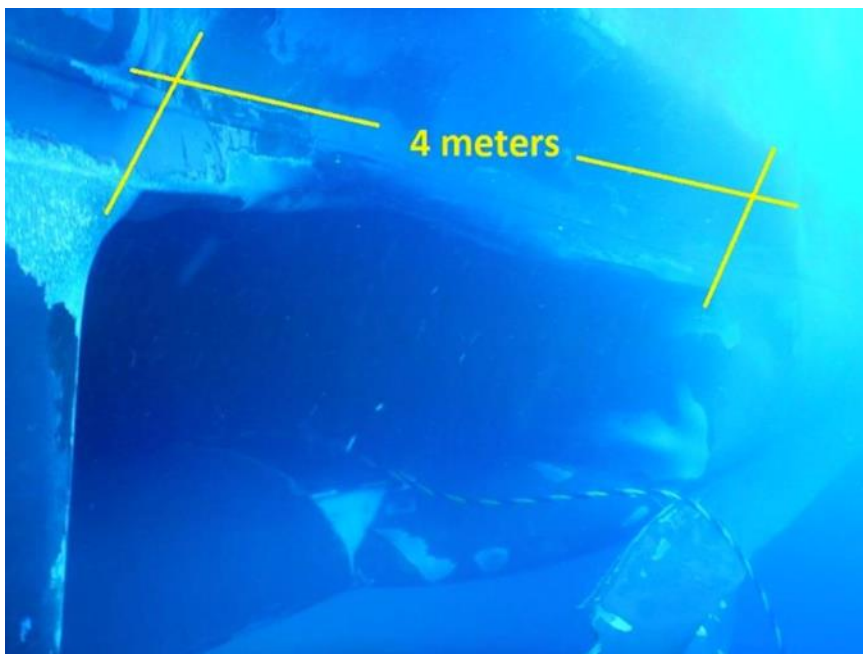
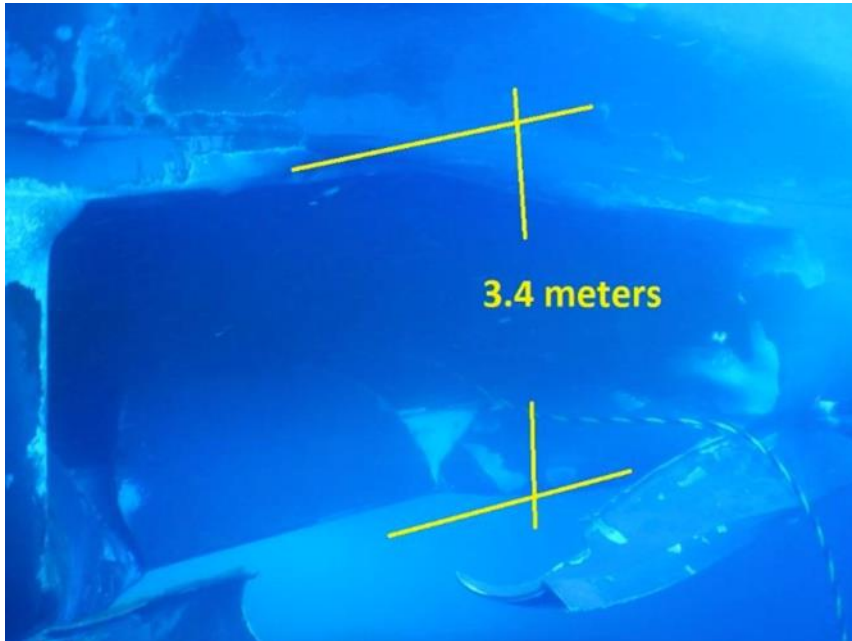
Figure 24.3

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



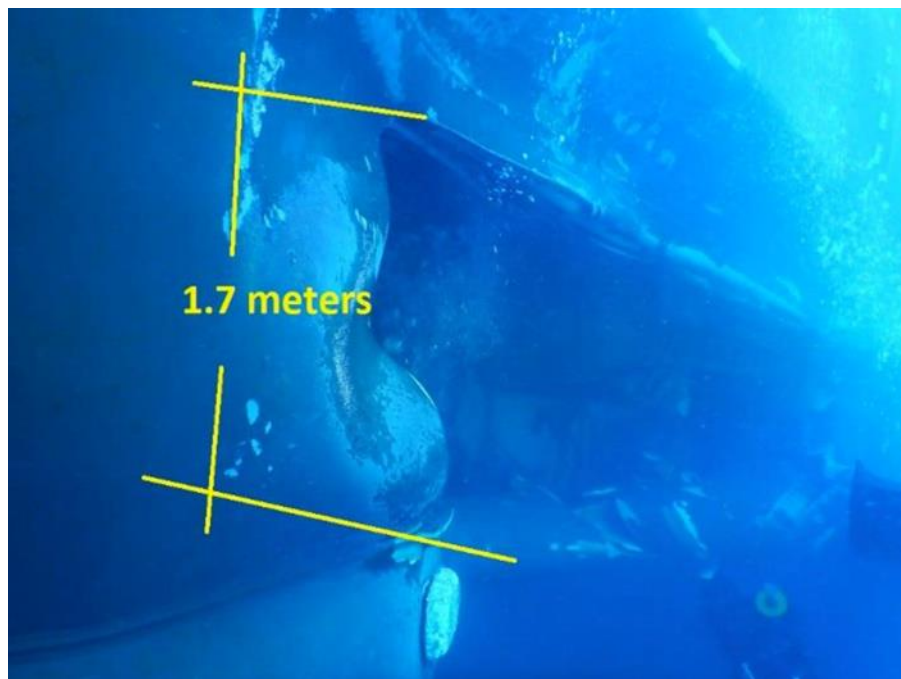
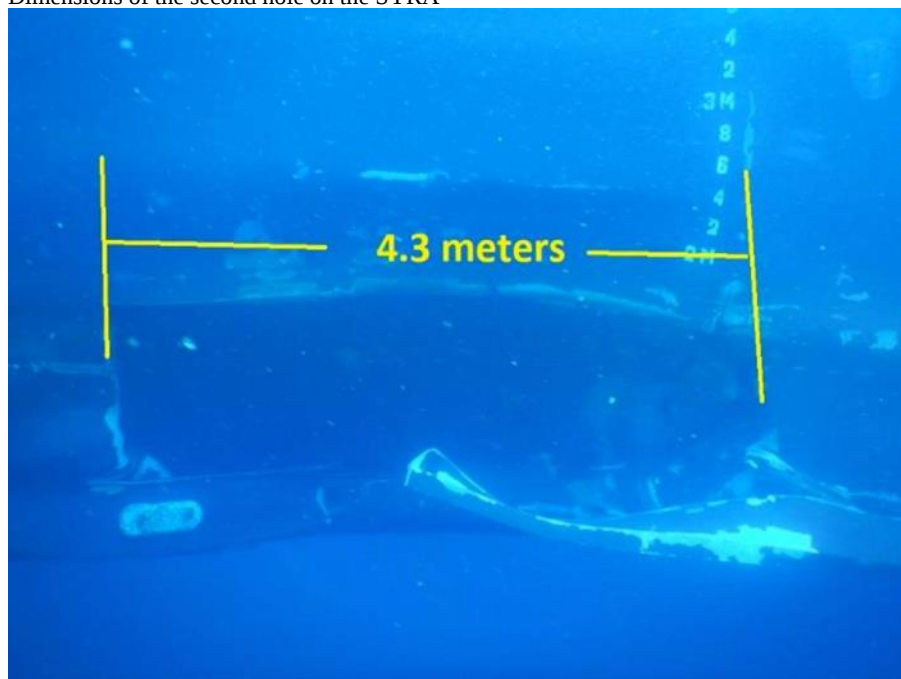
Source: *The Norwegian Shipowners' Mutual War Risks Insurance Association*

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 rial 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-statal, 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

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

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.

- b) Diversion of resources from profits and capital gains generated from the government's stake in SOEs and para-statal, 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 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 التغير 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)	مصرف 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 الاقتراض 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 Coordination 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	٥	١	46,651,000	19,567,831
	493,626,473	32,298,870		رسوم تراخيص مزاولة المهنة المستقلة	٤	٤	٥	١	135,518,000	61,928,666
	78,037,261	27,714,587		رسوم تراخيص المصطبات	٥	٤	٥	١	21,424,000	120,000
	261,805,832	47,939,731		رسوم تراخيص المنشآت التنظيمية والصحية الخاصة	٦	٤	٥	١	71,875,000	56,970,358
	125,819,785	6,562,693		رسوم فتح الصيدليات والأشعة والمختبرات والمخازن بكتلة أنواعها	٧	٤	٥	١	34,542,000	16,161,868
	57,580,892	918,361		رسوم إنشاء مكاتب الإرشاد الزراعي والمشتات والمزارع الخاصة	٨	٤	٥	١	15,808,000	2,117,100
	1,722,910	-		رسوم تراخيص مدارس تدريب قيادة السيارات	٩	٤	٥	١	473,000	
	770,446,755	179,139,666		رسوم الدعاية والإعلان	١٠	٤	٥	١	211,515,000	135,834,082
	143,875,736	15,471,984		رسوم رخص العمال الفنية	١١	٤	٥	١	39,499,000	18,246,960
	225,835,987	3,000,000		إيرادات رخص مزاولة مهنة الاستيراد	١٢	٤	٥	١	62,000,000	30,152,423
	6,833,360	2,000,000		إيرادات رخص مزاولة مهنة التصدير	١٣	٤	٥	١	1,876,000	1,497,875
	20,712,605,114	19,090,041,130		رسوم استخدام أجهزة الاتصالات ذات الترددات	١٤	٤	٥	١	4,669,101,000	2,784,385,990
	286,922,730	137,000,000		أخرى	١٥	٤	٥	١	353,306,000	217,862,609
78,055,335,979	127,800,000,000	49,744,664,021	47,569,257,000	الضرائب على التجارة والمعاملات الدولية	١٦	٤	٥	١	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	٦	١		15,706,481,000	24,110,682,643
	3,458,341,247	1,476,536,000		الرسوم الجمركية على الآلات والمعدات والأجهزة والشهريانية	٢	٦	١		5,077,210,000	2,899,796,162
	5,457,017,170	1,122,942,000		الرسوم الجمركية على الأدوية والأجهزة والمعدات الطبية	٣	٦	١		6,620,468,000	4,575,672,646
	1,334,688	-		الرسوم الجمركية على الآلات والمعدات والمنتجات الإلكترونية) ماعدا الشهريانية والطبية(	٤	٦	١		-	1,119,122
	-	-		الرسوم الجمركية على قطع الغيار	٥	٦	١		-	-
	-	-		الرسوم الجمركية على مواد البناء والكهرباء	٦	٦	١		-	-
	71,660,178,069	18,546,919,446		رسوم جمركية على المشتقات النفطية	٧	٦	١		-	-
	25,738,000,000	23,938,586,554		رسوم جمركية أخرى	٨	٦	١		118,094,885,000	70,214,207,901
	174,360,000	140,000,000		رسوم استيراد أخرى	٩	٦	١		755,093,000	379,546,054
	73,350,000	70,000,000		رسوم استيراد حيوانات حية	١	٢	٦	١	73,150,000	62,677,327
	101,010,000	70,000,000		رسوم استيراد أخرى	٢	٢	٦	١	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	١	6,000,000	9,344,875
	2,556,000,000	1,298,121,000		ضرائب أخرى على التجارة والمعاملات الدولية	٧	٦	١		3,779,633,000	5,203,939,369
	2,556,000,000	1,298,121,000		إيرادات الغرامات والمصارف الجمركية	١	٧	٦	١	3,779,633,000	5,203,939,369
	-	-		المنسج	٢	٢	٦	١	123,970,073,000	110,250,858,335
	-	-		منع من حكومات خارجية	١	٢	٢		62,707,977,000	72,554,588,763
	-	-		منع جارية من حكومات خارجية	١	١	٢		-	50,774,860,066
	-	-		منع نقدية جارية من حكومات خارجية	١	١	٢		-	50,774,860,066
	-	-		منع تجنيد جارية من حكومات خارجية	٢	١	١	٢	-	-
	-	-		منع رأسمالية من حكومات خارجية	٢	١	٢		62,707,977,000	21,779,728,697
	-	-		منع نقدية رأسمالية من حكومات خارجية	١	٢	١	٢	62,662,232,000	19,296,909,991
	-	-		منع تجنيد رأسمالية من حكومات خارجية	٢	٢	١	٢	-	2,453,450,882
	-	-		منع قنية واستثمارية	٣	٢	١	٢	45,745,000	29,367,824
	-	-		منع من منظمات دولية	٢	٢	٢		61,262,096,000	37,696,269,572
	-	-		منع جارية من منظمات دولية	١	٢	٢		-	3,298,164,144
	-	-		منع نقدية جارية من منظمات دولية	١	١	٢		-	3,269,039,732
	-	-		منع تجنيد جارية من منظمات دولية	٢	١	٢		-	29,124,412
	-	-		منع رأسمالية من منظمات دولية	٢	٢	٢		61,262,096,000	34,398,105,428
	-	-		منع نقدية رأسمالية من منظمات دولية	١	٢	٢		50,827,711,000	11,128,724,087
	-	-		منع تجنيد رأسمالية من منظمات دولية	٢	٢	٢		10,434,385,000	23,184,751,878
	-	-		منع قنية واستثمارية	٣	٢	٢		-	84,629,463
	735,980,553,500	76,979,616,214	86,630,133,135	إيرادات دخل الملكية ومبيعات السلع والخدمات والتحويلات المتنوعة				٣	1,272,587,021,000	1,399,983,659,397
	705,732,401,500	57,179,296,613	67,172,522,310	دخل الملكية				١	1,231,476,869,000	1,301,186,058,059
	636,073,900,887	693,253,197,500	57,179,296,613	حصة الحكومة من فائض أرباح المؤسسات العامة المالية وغير المالية				٢	235,538,093,000	167,533,293,186
	1,879,909,500	1,150,504,000		فائض أرباح الحكومة من القطاع الزراعي والسمكي	١	٢	١	٣	3,759,819,000	
	2,198,013,500	200,000,000		فائض أرباح الحكومة من القطاع الصناعي	٢	٢	١	٣	8,396,027,000	1,602,608,090
	55,989,772,500	26,751,092,000		فائض أرباح الحكومة من قطاع النقل والاتصالات	٣	٢	١	٣	37,326,515,000	32,623,864,039
	1,500,000,000	-		فائض أرباح الحكومة من القطاع التجاري	٤	٢	١	٣	3,000,000,000	
	629,148,076,000	30,500,000,000		فائض أرباح الحكومة من القطاع المالي والمصرفي	٥	٢	١	٣	157,287,019,000	132,642,367,941
	565,240,000	3,000,000		فائض أرباح الحكومة من قطاع النشاطات والتعبير	٦	٢	١	٣	282,620,000	
	1,475,460,000	600,000,000		فائض أرباح الحكومة من قطاع النفط والمعادن	٧	٢	١	٣	25,237,730,000	412,142,673
	-	30,000,000		فائض أرباح الحكومة من أرباح الشركات والمؤسسات العربية العاملة في الداخل والخارج	٨	٢	١	٣	-	
	496,726,000	30,000,000		فائض أرباح الحكومة من مؤسسات ومشاريع أخرى	٩	٢	١	٣	248,363,000	252,310,443
	12,479,204,000	7,907,926,310		الربح	١	٤	١	٣	995,938,776,000	1,133,652,764,873
	-	-		مبيعات نفط خام مصدر	١	٤	١	٣	313,502,915,000	573,157,369,367
	-	-		مبيعات نفط خام مستهلك محليا	٢	٤	١	٣	472,500,000,000	404,129,692,631
	-	-		مبيعات غاز مصدر	٣	٤	١	٣	136,699,500,000	76,435,541,571
	-	-		مبيعات غاز مستهلك محليا	٤	٤	١	٣	35,719,161,000	32,010,259,073
	-	-		منع توقيع الاتفاقيات النفطية والتعدين	٥	٤	١	٣	-	1,074,350,000
	-	-		منع الناتج للشركات الجنسية النفطية والمعدنية والغاز	٦	٤	١	٣	-	-
	-	-		عمالة الامتياز على عمليات الناتج النفطية والمعدنية والغاز	٧	٤	١	٣	25,037,996,000	23,078,421,815
	4,500,000,000	4,000,000		الضريبة على الشركات في مرحلة الاستكشافات النفطية والمعدنية والغاز	٨	٤	١	٣	4,500,000,000	1,652,537,023
	-	-		منح التدريب والدعم المؤسسي	٩	٤	١	٣	-	196,864,999

	48,860,000		24,454,604		إيجارات الأراضي الحكومية الزراعية	٤	١	٣	48,860,000	3,278,011.9
	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	١	٢	94,722,000	18,146,034
	-	-	-		مبيعات الدواجن والثروة الحيوانية	٢	١	٢	-	684,520
	470,011,000		72,944,199		مبيعات الثروة السمكية	٣	١	٢	4,470,011,000	254,419,770
	874,239,000		370,000,000		إيرادات أرقام وسائل النقل	٤	١	٢	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	٢	-	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 وإستثمارات	١	٢	٣	104,552,000	7,528,569
	305,157,000		84,293,981		رسوم تراخيص البناء وتحديداتها	٢	٢	٣	305,157,000	13,844,812
	972,708,000		750,416,539		إيرادات السجل التجاري والمتاجري	٣	٢	٣	472,708,000	685,572,075
	81,749,000		38,056,248		رسوم مختبرات 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 الرمادي 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 البئر	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 اليمينين 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 الإيصال والرهانات	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 طفر السيارات	٢	٢	٣	46,043,000	41,752,986
	97,617,000		74,032,448		رسوم إستخدام أرضية السواق العامة والرصصة	٢	٢	٣	57,617,000	37,073,180
	83,217,000		24,988,347		الرسوم المضاف على رسوم خدمات المساح وأسواق	٢	٢	٣	-	-
	1,232,093,000		863,072,418		الرسوم و السمك	٢	٢	٣	83,217,000	7,921,428
					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	٣	٣	178,240,000	243,717,633
	51,711,000		1,254,110		إيجارات الآلات والمعدات	٢	٣	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 المرافق والمعاهد العلمية	٦	٢	٣	18,394,000	107,744,051
	264,850,000		151,893,959		رسوم إستثمارات وتسجيل	٧	٣	٣	364,850,000	270,349,529
	236,948,000		217,319,854		رسوم إمتحانات وشهادات	٨	٣	٣	336,948,000	252,890,825
	4,012,000		1,974,032		رسوم مبيدات والحفاحات وأسمدة	٩	٣	٣	4,012,000	1,213,413
	76,947,000		41,436,488		إيرادات تذاكر المعالجة	٣	٢	٣	76,947,000	488,497,185
	72,975,000		33,984,289		إيرادات مخلفات وأشعة	٣	٢	٣	72,975,000	1,152,056,817
	62,674,000		13,763,903		إيرادات رنق 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	8,864,931
	391,533,000		256,078,022		رسوم الطرود الواردة	٣	٢	٣	691,533,000	717,212,296
	8,127,000		342,954		رسوم المناقص	٣	٢	٣	8,127,000	376,332
	65,545,000		44,042,075		رسوم التفتاح بملف 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 الحجاز والخصص 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	الفرامات والجزاءات والمصارفات	٣	٣	٣	4,165,171,000	4,359,682,804
	3,295,812,000		2,829,252,703		إيرادات الجزاءات	١	٣	٣	-	2,704,871,522
	3,295,812,000		2,829,252,703		إيرادات الجزاءات	١	٣	٣	2,295,812,000	2,704,871,522
	786,935,000		432,044,006		الفرامات والمصارفات	٢	٣	٣	786,935,000	930,166,385
	105,920,000		97,293,829		الفرامات والمصارفات (مطلية)	١	٢	٣	105,920,000	497,084,345

	157,168,000		95,935,018		غرامات المخالفات المبرورة	٢	٢	٣	٣	157,168,000	95,261,527
	3,722,000		1,249,146		غرامات إنقضاء العامين لبطاقة اللياقة الصحية	٣	٢	٣	٣	3,722,000	1,640,567
	520,125,000		237,566,013		الغرامات والمصاريف المشتركة الأخرى	٤	٢	٣	٣	520,125,000	336,179,946
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصاريف الأخرى	٣	٣	٣	٣	-	724,644,897
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصاريف الأخرى	١	٣	٣	٣	1,082,424,000	724,644,897
	-	-	-	-	التحويلات الطوعية بخلاف المنتج	٤	٤	٣	٣	-	143,274,783
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنتج	١	٤	٣	٣	-	918,859
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنتج من المقيمين	١	٤	٣	٣	-	893,995
	-	-	-	-	التحويلات الطوعية الجارية بخلاف المنتج من غير المقيمين	٢	١	٤	٣	-	24,864
	-	-	-	-	التحويلات الطوعية الرأسمالية بخلاف المنتج	٢	٤	٣	٣	-	-
	-	-	-	-	التحويلات الطوعية الرأسمالية بخلاف المنتج 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	٥	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
	-	-	-		الخردة والمقتنيات	٢	١	٥	٣	-	1,014,754,830
	-	-	-			٣	١	٥	٣	-	270,600
	-	-	-		المسترد من نفقات المزاولة 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	٤				115,471,000	116,495,931
	-	-	-		التصرف في الأصول الثابتة	١	٤			33,878,000	32,399,452
	-	-	-		مبيعات المبانى والمساكن	١	١	٤		22,638,000	16,934,814
	-	-	-		مبيعات المبانى السكنية	١	١	٤		22,638,000	16,934,814
	-	-	-		مبيعات المبانى 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 آلات ومعدات وأجهزة المكاتب	٢	٢	٤		7,690,000	192,000
	-	-	-		مبيعات مأكولات ومعدات أخرى	٣	١	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
	-	-	-		مخصصات القروض المغطى والتصرف في الأصول المالية المحلية	١				11,503,685,000	6,916,027,275
	-	-	-		مخصصات أوقاف 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
	-	-	-		مخصصات الاقتراض المغطى	٢	١	٥		-	-
	-	-	-		مخصصات الاقتراض المقدم لمناسبات وجهات محلية أخرى	٤	٢	١	٥	-	-
	-	-	-		الاقتراض الخارجي وإصدار أوراق مالية خارجية بخلاف الأسهم	٤				37,725,001,000	33,879,929,733
	-	-	-		الاقتراض الخارجي	٢	٤	٥		37,725,001,000	33,879,929,733
	-	-	-		قروض طويلة أجل	١	٢	٤	٥	37,725,001,000	13,727,220,757
	-	-	-		قروض وسلف قصير أجل	٢	٢	٤	٥	-	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

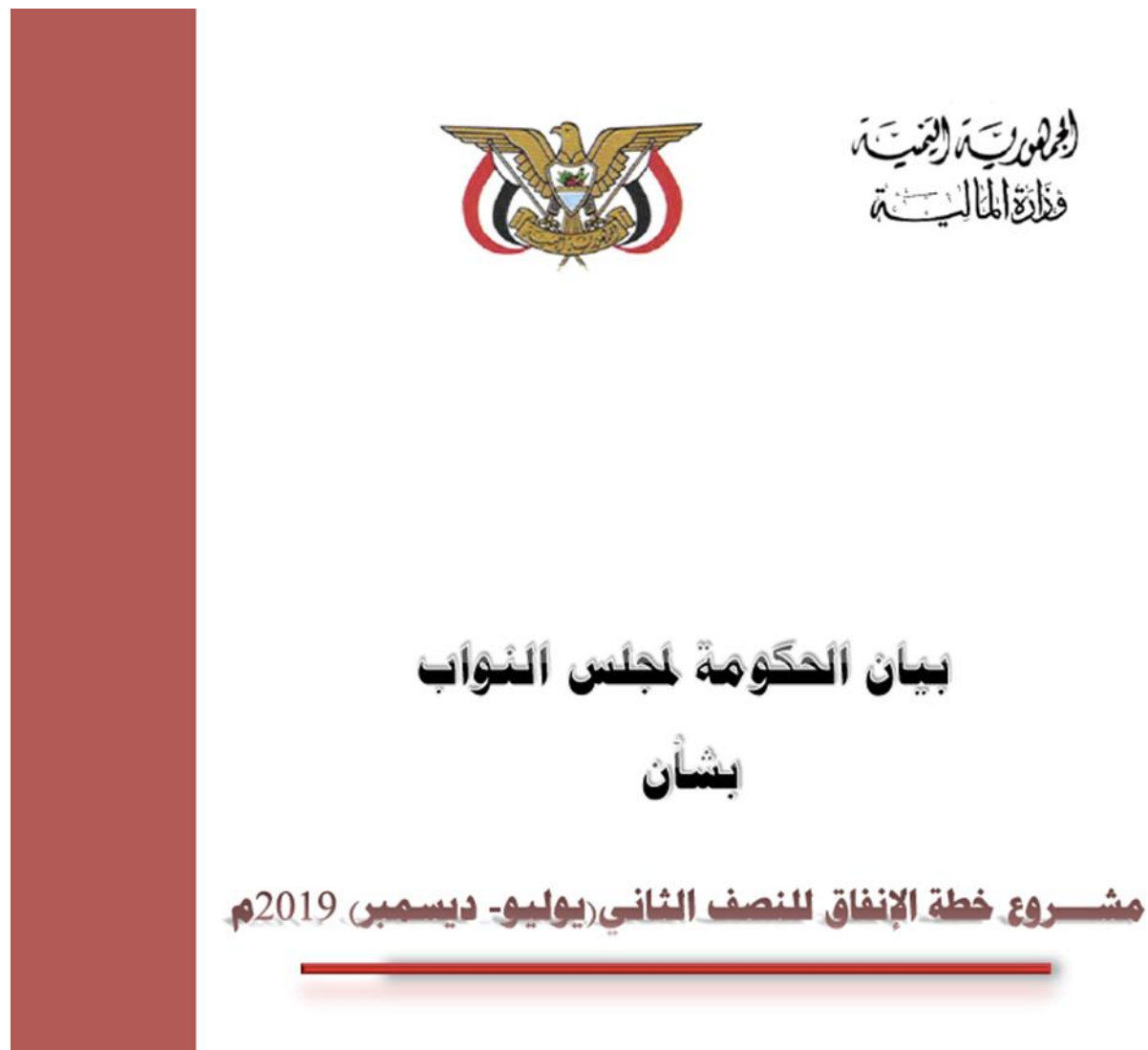
Summary of Government Revenue and Expenditure (GoY: 2013 – 2015, Houthi: 2016 to date), plus Panel estimates

فارق بالنقص	2019	2019	2019	2018	2017	2016	2015	2014	2013	مليار ريال
البيان	تقديرات	مبيدات	تقديرات							
فساد 2019م	1,535.19	495.75	549.54	956.95	358.10	877.00	1,053.20	2,231.30	2,137.07	الموارد
-	799.21	418.77	462.91	485.21	263.67	379.20	474.00	586.40	626.84	الباب الأول (1) الإيرادات الضريبية
380.44	-	-	-	-	-	-	10.60	248.20	110.25	الباب الثاني (2) المنح
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
-	-	-	-	-	-	-	-	-	-	الباب الرابع (4) التصرف في الأصول غير المالية
-	-	-	-	-	-	-	-	-	-	الباب 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	الإجمالي
-	-	-	-	-	-	-	-	-	-	الاستخدامات
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		الأول (1) : أجور وتعويضات العاملين
-	772.04	472.22	772.04	158.84	295.45	682.60	915.00	927.80		الباب الثاني (2) : نفقات على السلع والخدمات والممتلكات
427.91-	1,256.76	740.88	828.85	1,109.64	599.86	912.91	755.20	713.70		الباب الثالث (3) : الإعانات والمنح والمنافع الاجتماعية
-	87.25	61.28	87.25	90.73	33.44	108.86	117.40	699.00		نفقات غير مبنية
-	42.61	30.15	42.61	19.05	23.44	36.29	51.40	52.70		الباب الرابع (4) : اكتساب الأصول غير المالية
-	28.71	12.76	28.71	6.96	0.15	-	44.90	128.60		الباب الخامس (5) : اكتساب الأصول المالية وتسديدات الخصوم
-	-	-	-	-	-	-	-	-		الباب الخامس (5) : التصرف في الأصول المالية وتحمل الخصوم (بدون التصرف في الأصول المالية)
-	11.58	9.78	11.58	38.69	73.83	-	25.10	45.20		الإجمالي
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		
-	-	-	-	-	-	-	-	-		العجز
557.73-	663.76-	831.32-	1,221.49-	466.97-	668.07-	863.67-	855.80-	335.70-		
-	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: "وَلَنَبْلُوَنَّكُمْ بِقِيٍّ مِّنَ الْخَوْفِ وَالْجُوعِ وَنَقْصٍ مِّنَ الْأَمْوَالِ وَالْأَنْفُسِ وَالثَّمَرَاتِ" وَتَبَشِّرِ الصَّابِرِينَ " (155) سورة البقرة

والصلاة وأتم التسليم على سيدنا محمد الصادق الأمين وعلى آله وصحبه

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

ببالغ السرور وموقور الاحترام وبالنيابة عن الحكومة أتقدم إلى مجلسكم الموقر بمشروع خطة
الإنفاق للنصف 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 لمسه من مجلسكم الموقر من تعاون وثيق مع الحكومة ولفهم كبير
ومنتصف للظروف والأوضاع والتعقيدات القائمة نتيجة لما مارسه وما زالت تمارسه دول العدوان وحكومة
المرتزقة من عدوان وحصار بري وبحري وجوي على بلادنا منذ بدء العدوان في مارس 2015م. وليس هذا
فحسب. فإلى جانب سيطرتهم الكلية على أهم مصادر الإيرادات للبلاد التي كانت قائمة قبل العدوان،
(النفط والغاز والقروض والمنح الخارجية) ومعظم الموارد المحلية خصوصاً من الضرائب والجمارك، سعيهم
الحثيث إلى تجفيف كل مصادر الإيرادات الخارجية 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 إنفاق.

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 والمركزات التي أخذت في الاعتبار عند إعداد التقديرات.

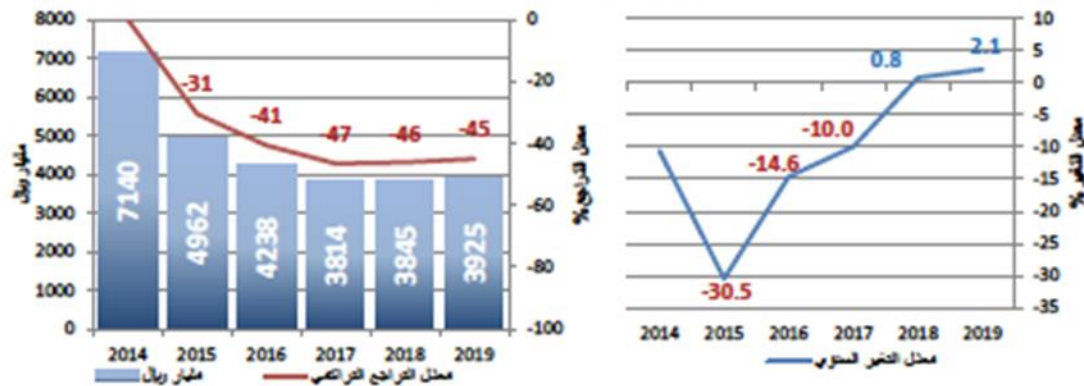
وعلى النحو التالي:

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.

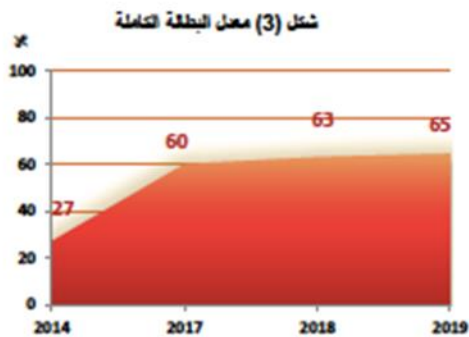
شكل (1) الناتج المحلي الإجمالي الحقيقي 1



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



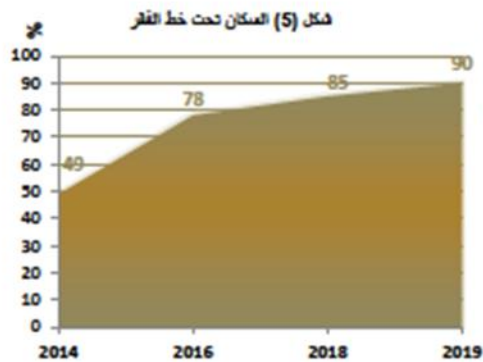
2) في ظل ارتفاع معدل النمو السكاني الذي يصل إلى (3%)، يتوقع أن ينخفض متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي في عام 2019م عن عام 2014م بما نسبته (52.7%).



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: ٣٩١١٦

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

التاريخ: 2017/11/19م
الرقم: ٤٤٨٣

تصميم 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	هـ	اسم الجهة	هـ
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 للصناعة والاستثمار	3

وعلى مسؤوليتك وزارة المالية.

وتقبلوا تحياتنا.

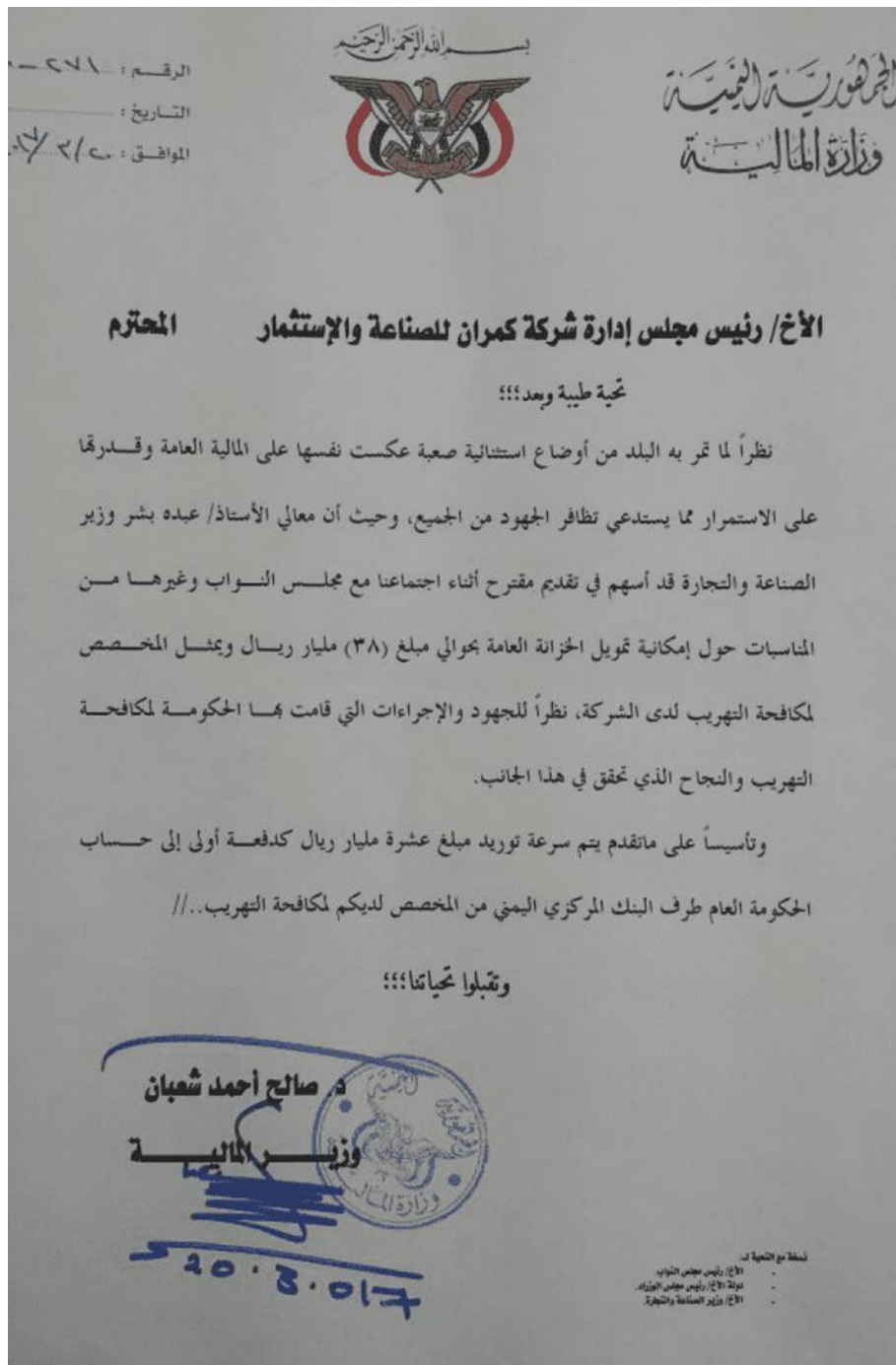
Source: Confidential

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

Figure 26.4
Payment to parliament

Kamaram Industry and Investment Company
Capital Branch
 sanaa
 Tele No : 440030
 Fax No : 440033
 P.O.Box : 14 Sanaa

رقم السند : 1307		تاريخ السند : 2017/11/11		عدد المرفقات : 6	
رقم المرجع :		رقم السند :		تاريخ السند :	
المستفيد :		رقم السند :		تاريخ السند :	
المستلم :		رقم السند :		تاريخ السند :	
البيسان :		رقم السند :		تاريخ السند :	

رقم	رقم الحساب	الحساب التحليلي	اسم الحساب	مركز التكلفة	فرع	العملة	سعر الصرف	رقم الشيك	عملة أجنبية	مدين	دائن
										ريال	ريال

1	36210001	المساعدات التقنية	1	1.00	11,000,000.00	11,000,000.00
2	15410003	المركز - مصاريف مركزية - الاسعة	1	1.00	11,000,000.00	11,000,000.00

الاجمالي : احدى عشر مليون ريال يمني

مدخل السجل : يوسف معن محمد غلاب الخطيب

تاريخ اخر حفظ : 18/12/2017 06:24:15 PM

المحاسب	رئيس الحسابات	المدير المالي	مدير الادارة

اسم المستلم :

التوقيع :

III Funding Houthi-affiliated Associations

- 5 The company made significant financial contributions to support Houthi-affiliated institutions and organizations such as Thabat Foundation and the Banan Foundation:

Figure 26.5

Letter from Yemen Thabat Foundation thanking Kamaran for their contribution



Source: Confidential

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

٥٩

Kamaran Industry & Investment Co.

Head Office

2016/06/19 : التاريخ
عدد المرفقات :



شركة كمران للصناعة والاستثمار

الإدارة العامة

صادر بنك

امر صرف شيكات

رقم المستند : 3638

بصرف للأخوة/ الأخ /شركة السنياتي للزراعة والدواجن
مبلغ وقدره : اربعمائة وستة وتسعين مليون و سبعة عشر الف و مئة ريال يعني و ثمانين فلس
شيك رقم : 13952692
مقابل: مقابل 30% دفعة مقدمة من عقد استيراد بترول بحسب العقد والتوجيهات المرفق بهذا

اسم الحساب	الرقم المحاسبي	سعر التحويل	العملة الأجنبية	دائن		مدين	
				ريال	ف	ريال	ف
اعتماد استيراد 8000 طن بترول	14826002					496,017,100	80
ذلك اليمين الدولي - الإدارة - ريال رقم 01	18210703			496,017,100	80		
الإجمالي						496,017,100	80

ملاحظات :

تم الصرف على بنك :

حساب رقم :

اعتماد الإدارة

مدير المراجعة

المدير المالي

رئيس الحسابات

المحاسب

اسم المستلم

رقم البطاقة

التوقيع

اسم المستند

رقم البطاقة

التوقيع

19/06/2016 01:50:23 pm تاريخ طباعة المستند

Source: Confidential

Figure 26.9

Copy of Payment of Customs Fees

بنك اليمن الدولي
INTERNATIONAL BANK OF YEMEN
هدفنا واحد
No. 13952001
Date 07/09/2016
الفرع الرئيسي

Pay to the order of... شركة السنياتي للزراعة والدواجن
The Amount of... فقط خمسمائة و واحد و ثلاثون مليوناً و ستمائة و ثمانون ألفاً و أربعمائة ريال يمني لا غير
مبلغ وقدره...
KAMARAN INDUSTRY AND INVESTMENT CO.
0002-013664-011
التوقيع
Signature
YER ##531,680,400 00
531680400

استلمت أصل السيلة
م. محمد عمر طه
2016/9/14

REPUBLIC OF YEMEN
PASSPORT
MOHAMMED NASSIR
1002444216
1002444216

Source: Confidential

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

- 1 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.

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.

Table 27.2

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

<i>Names</i>	<i>Comment</i>
1) The General People's Congress	The headquarters and the funds deposited in local banks were confiscated
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 USD</i>	<i>in</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
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)
المصادر العام
الرقم: ٧٥/٢٠١٨
التاريخ: ٢٠١٨/٩/٢٠
المرققات: ٢



الجمهورية العربية السورية
مجلس الوزراء
الأمانة العامة

المحترم
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الأخ/ نائب رئيس الوزراء وزير الداخلية
الأخ/ وزير الصناعة والتجارة
الأخ/ وزير المالية
الأخ/ وزير النقل
الأخ/ وزير النفط والمعادن
الأخ/ محافظ البنك المركزي
الأخوة/ اللجنة الاقتصادية
الأخ/ رئيس جهاز الأمن السياسي
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 إجراءاتكم التنفيذية وموافقتنا بنتائج التنفيذ حتى نتمكن من عرضه على مجلس الوزراء.

هذا وتقبلوا خالص التحية والتقدير،،،

مدير مكتب رئاسة الجمهورية
مدير مكتب رئيس الوزراء
سكرتير مجلس الوزراء
رؤساء الدوائر
رئيس دائرة المتابعة وتقييم الأداء

نسخة مع التحية: الدعوى الدولية
- مدير مكتب رئاسة الجمهورية
- مدير مكتب رئيس الوزراء
- سكرتير مجلس الوزراء
- رؤساء الدوائر
- رئيس دائرة المتابعة وتقييم الأداء



أمين عام مجلس الوزراء
محمدين منصور



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية الفلسطينية

مجلس الوزراء
الامانة العامة

قرار مجلس الوزراء رقم (٧٥) لعام ٢٠١٨

بشأن حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات والحوالات المستندية

ناقش مجلس الوزراء في اجتماعه رقم (٢٣) لعام ٢٠١٨م المنعقد في جلستين على التوالي يومي الإثنين والثلاثاء ٤-٣ سبتمبر ٢٠١٨م موضوع حصر استيراد السلع الأساسية والمشتقات النفطية عن طريق الاعتمادات والتحصيلات والحوالات المستندية المقدم من اللجنة الاقتصادية المشكلة بقرار جمهوري رقم ١٧٥ لعام ٢٠١٨م، وأقر الحاضرون الآتي:

١- عدم السماح لدخول أو استيراد أي من السلع الأساسية والمشتقات النفطية إلا عن طريق شهادة بنكية (يمنحها له البنك المحلي الذي يتعامل معه ويأشرف البنك المركزي وتنظيم اللجنة لإصدار هذه الشهادة) وتفيد هذه الشهادة بالتزام التاجر والمستورد باستخدامه القنوات المصرفية والأدوات المالية للتجارة الخارجية (اعتمادات أو حوالات أو تحصيلات مستندية)، وبدون هذه الشهادة:
أ. عدم منح تصاريح النقل البري أو البحري أو الجوي لأي شحنة من هذه السلع أو المشتقات النفطية.
ب. عدم تخليص أي شحنات أو بضائع الأساسية والمشتقات النفطية من أي منفذ من منافذ الجمهورية.

٢ - تلتزم الوزارات المعنية والبنك المركزي بالتالي:
أ- توفير العملة الأجنبية اللازمة لتغطية جميع الاعتمادات والحوالات المستندية المطلوبة للسلع الأساسية الخمس والمعلن عنها وهي (الدقيق، السكر، الأرز، حليب الأطفال، الزيوت) وبسعر السوق لجميع التجار وعبر جميع البنوك.
ب- يتم توفير العملة الأجنبية اللازمة لتغطية جميع الاعتمادات والحوالات المستندية المطلوبة للمشتقات النفطية من السوق وكافة المصادر المتاحة بتنظيم وضوابط البنك المركزي.
ج- يلتزم البنك المركزي بترحيل مخزون البنوك من العملة الأجنبية في الداخل إلى حساباتها في الخارج بعد إيداع البنوك لذلك المخزون من العملات في حساباتها في فروع البنك المركزي في المحافظات التي يحددها.
د- منع إخراج أي مبلغ بأي عملة يتجاوز قيمته عشرة آلاف دولار أمريكي للشخص الواحد إلا بتصريح من البنك المركزي.
هـ - تلتزم الوزارات المعنية والبنك المركزي بعدم سداد التزاماتها بالريال اليمني ويتم صرفها بالعملة الأمريكية لمنع توجه المستفيدين نحو المضاربة في السوق، باستثناء المرتبات بالدولار الأمريكي.



الاجتماع رقم (٢٣) ٤-٣/ ٢٠١٨/٩ (الصياغة النهائية)


 دولة فلسطين
 المجلس الوزراء
 الامانة العامة

و- يتم صرف المرتبات للجهاز المدني والعسكري في الدولة عن طريق البنوك المحلية وشركات الصرافة التي تقرها وزارة المالية.

٣- تكلف اللجنة الاقتصادية بالتنسيق مع الجهات المعنية واستمرار الرقابة والتقييم لتنفيذ القرار وقياس أثره على الاقتصاد الوطني واستقرار العملة المحلية.

٤- ينفذ القرار بالوسائل الإدارية المناسبة.

المتفقون		المتفقون	المتفقون
مشرك	رئيسي	لا يوجد	لا يوجد
	- وزارة الداخلية - وزارة الصناعة والتجارة - وزارة المالية - وزارة النقل - وزارة النفط والمعادن - البنك المركزي الفلسطيني - جهاز الأمن القومي - جهاز الأمن السياسي - اللجنة الاقتصادية		



مدة القرار: موقت
 مشمول القرار: اقتصادي
 شكل القرار: حكم عام
 جهة التنفيذ: مشترك

Source: Confidential

b) The CBY violated a number of Articles in the Central Bank Law No. 14 of 2000 and the provisions of Law No. 21 of 1991 regarding the CBY, where one of the Articles clearly states that the CBY is to apply “Effective management of external reserves with safety standards - liquidity - and achieving the **largest possible return** 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.

CENTRAL BANK OF YEMEN
Head Office - Aden

Ref.: 530/CBY/2018
Date: 9/10/2018

البنك المركزي اليمني
المركز الرئيسي - عدن

المرجع:
التاريخ:

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 :

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	585

وعليه تؤكد أهمية الالتزام بتنفيذ التطلعات الصادرة بهذا الخصوص وسيتابع البنك المركزي في مدى الالتزام به.

وتقبلوا فائق الاحترام والتقدير ...

د. محمد منصور زمام
محافظ البنك المركزي



Tel: 00967 2 252 445 Fax: 00967 2 255 727
P.O Box 452, Crater-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 255 727
ص.ب. 452 crater-Aden - جمهورية اليمن

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 لتحسن الملاحظ مؤخرًا في قيمة الريال اليمني فقد تقرر سعر صرف الاحتياجات العلاجية كما هو موضح في الجدول أدناه ابتداء من 5 نوفمبر 2018م:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	570

وتفضلوا بقبول فائق الاحترام والتقدير ،،،

د. محمد منصور زمام
محافظ البنك المركزي



هاتف: 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 كريتير - 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
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 كآتي:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	548

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام
المحافظ

نسخة مع التحية:
قطاع الرقابة على البنوك
قطاع الصلوات المصرفية الخارجية
قطاع الصلوات المصرفية المحلية

المخبرون
المخبرون
المخبرون

00967 2 252 445 Fax: 00967 2 255 727

Source: Confidential

Table 28.5

The losses incurred by the CBY for batch 8

<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>
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

البنك المركزي اليمني
المركز الرئيسي - عدن

بسم الله الرحمن الرحيم

Head Office - Aden

Ref.: SSQ/CB/Y/2018
Date: 21/11/2018

المراجع: _____
التاريخ: _____

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية
المحترمون

تحية طيبة وبعد،

الموضوع / تعديل سعر صرف الاعتمادات المستندية

بالإشارة الى الموضوع أعلاه، وبطراً للنخس الملحوظ في اسعار صرف العملات الاجنبية مقابل الريال اليمني وانطلاقاً من مسئولية البنك المركزي ودوره في إدارة السياسة النقدية. تم تعديل سعر المصارفة لتعطي 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 علي حسين زمام
المحافظ



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 الاعتمادات المستندية التي يتم تغطيتها من الوديعة السعودية فقد تقرر اعتماد سعر مصارفه مبالغ اعتمادها كالتالي:

- (440) أربعمائة وأربعون ريال يمني للدولار الأمريكي الواحد.

مع عدم الإخلال بالشروط والإجراءات التي تم اقرارها من البنك المركزي لفتح الاعتمادات 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

الهاتف: 00967 2 252 445 فاكس: 00967 2 255 727
 P.O.Box 452, Crater-Aden, Republic of Yemen

الهاتف: 00967 2 252 445 فاكس: 00967 2 255 727
 ص.ب. 452 كريتشر - 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 in YER</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
								29
25,066,666.67		15,040,000,000.00	41,360,000,000.00	600	440	\$94,000,000.00	10/09/2019	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

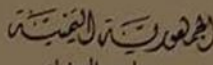
Source: Panel

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



 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.

المتطلعون		المتشعرون	المتطلعون	
مشارك	رئيسي	لا يوجد		لا يوجد
	- وزارة الصحة العامة والسكان - وزارة المالية - البنك المركزي اليمني - اللجنة الاقتصادية			

القرار: موافق
 من القرار: التنفيذي
 القرار: عام
 تنفيذ: مشترك

الإحصاء رقم (٢٣) ٤-٣ / ٢٠١٨/٩ (السياغة الأولى)

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
Alsaheed 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.

¹⁴⁷ <https://www.hsagroup.com/>

- 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 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

¹⁴⁸ <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>

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 Musaeafa 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-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

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.

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.

Figure 29.2
Location of the incidents



Source: Google earth

Figure 29.3
Damage to civilian houses and a vehicle



Source: Confidential

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.

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>.

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.
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

¹⁵⁷ See video on: <https://news.sky.com/story/yemen-evidence-of-potential-war-crime-by-saudi-coalition-12083413>

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	"Confirmed intelligence data shows that the target was a large gathering of armed Houthis 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". "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".	KSA send this press release to the Panel in 2016. 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. 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. In absence of such evidence, the Panel is not in a position to review its previous findings.
House, T'baisha, Tai'zz, 25 March 2016.	Annex 49, S/2018/193	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. 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.	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.

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.

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.

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 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

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.

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.

Bus, Dahyan,
Sa'ada, 9
August 2018

Appendix F,
S/2019/83

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.

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.

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

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.

Hospital,
Kitaf, Sa'ada,
26 March
2019

Appendix 2,
Annex 27,
S/2020/326

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 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 (Kitaf) 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 (Kitaf), 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

The Panel took into account the declaration made by JIAT in its analysis.

The Panel maintains its findings.

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-Huthi 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 Kitaf 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-Huthi 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.

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,

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

House,
Raqqas,
Sana'a, 16
May, 2019

Appendix 4,
Annex 27,
S/2020/326

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.

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.

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 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.

Dhammar
Community
College, 31
August 2019

Appendix 7,
Annex 27,
S/2020/326

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 Dhamar 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 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.

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.

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 Ta'izz 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

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.

Figure 33.4:
Damage to the medical center



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

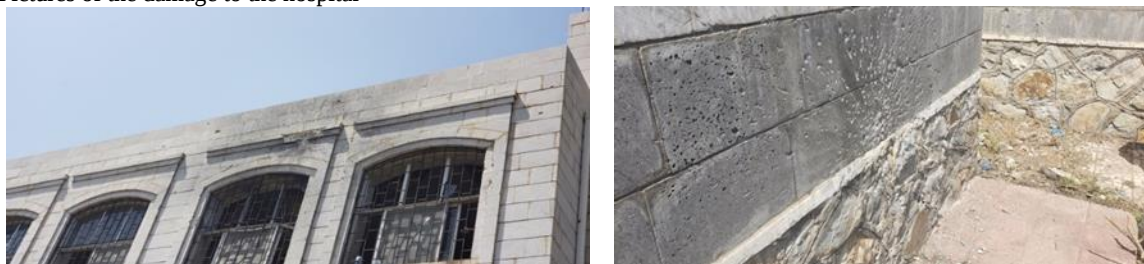
1. On Friday 26 June 2020 between 15:30 and 17:00, the back wall of the main section of the Leprosy hospital in Ta'izz (13° 35' 24,492" N 43° 59' 19,026" E) was hit by two explosive devices (see figure 33.8). As a result, three male patients suffered injuries caused by broken windows. Two had to be transferred 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

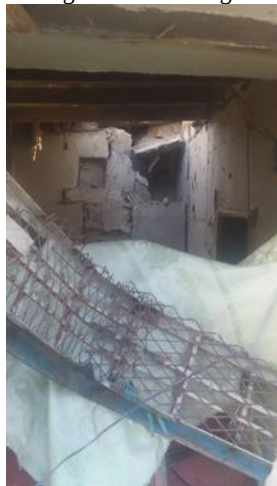
1. On 21 September 2020 between 16:15 and 16:20, an explosive device hit a civilian house in Hawd al Ashraf, Ta'izz. The incident resulted in the death of a woman and the injury of ten people, including five minors. The house was also damaged (see figure 33.10).
2. The explosive device was launched from 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.