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Los miembros del Grupo de Expertos sobre el Yemen tienen el honor de transmitir adjunto su informe final preparado en cumplimiento de lo dispuesto en el párrafo 8 de la resolución [2511 \(2020\)](#).

El informe se presentó al Comité del Consejo de Seguridad establecido en virtud de la resolución [2140 \(2014\)](#) el 22 de diciembre de 2020, y el Comité lo examinó el 22 de enero de 2021.

Agradeceríamos que la presente carta y el informe se señalaran a la atención de los miembros del Consejo de Seguridad y se distribuyeran como documento del Consejo.

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* Publicado nuevamente por razones técnicas por segunda vez (9 de julio de 2021).



Informe final del Grupo de Expertos sobre el Yemen

Resumen

La situación en el Yemen ha seguido deteriorándose, con consecuencias devastadoras para la población civil. Tres factores principales están contribuyendo a la catástrofe: a) la especulación económica por todas las partes yemeníes, que afecta a la seguridad humana; b) las violaciones continuas y generalizadas de los derechos humanos y del derecho internacional humanitario, con impunidad; y c) el recrudecimiento de los combates y su repercusión en la población civil, incluidos los desplazamientos.

El Gobierno del Yemen perdió territorio estratégico ante los huzíes y ante el Consejo de Transición del Sur; ambos socavan los objetivos de la resolución [2216 \(2015\)](#) del Consejo de Seguridad. Por lo tanto, los huzíes no son la única fuerza a la que se aplica el párrafo 1 de la resolución.

Las actividades del Consejo de Transición del Sur, bajo la dirección de Aydarus al-Zubaydi y Hani Bin Brik, constituyeron una violación de los párrafos 1 y 6 de la resolución [2216 \(2015\)](#), en los que se exige a todas las partes yemeníes que se abstengan de realizar acciones unilaterales que socaven la transición política. La declaración unilateral de autogestión del Consejo de Transición del Sur, de abril de 2020, causó una desestabilización importante en Abyan, Adén, Shabwa y Socotora.

La falta de una estrategia coherente entre las fuerzas contrarias a los huzíes, demostrada por las luchas que tienen lugar entre ellas y los desacuerdos entre sus partidarios en la región, ha servido para fortalecer a los huzíes. Sin embargo, entre los líderes huzíes han surgido personalidades influyentes que compiten entre sí, en particular Mohammed Ali al-Houthi, Ahmed Hamid y Abdulkarim al-Houthi.

En el territorio controlado por el Gobierno del Yemen existe el riesgo de que el poder se desintegre en un mosaico de facciones rivales, co

mo puede verse en Taiz. Hay opacidad en las relaciones entre los grupos armados no estatales y el Gobierno del Yemen, como demuestra el reclutamiento ilegal de combatientes por parte de Hamoud Saeed al-Mikhlafti. Los enfrentamientos que tienen lugar en Shabwa entre el Gobierno del Yemen, el Consejo de Transición del Sur y las fuerzas afiliadas siguen siendo una amenaza para la estabilidad.

El progreso en las negociaciones de paz ha sido limitado, si bien se ha llevado a cabo un intercambio de 1.056 prisioneros en el marco del Acuerdo de Estocolmo. Sigue siendo muy difícil elaborar iniciativas de paz nacionales mientras se trabaja en un contexto de problemas regionales más amplios. Los conflictos en el Yemen se ven ensombrecidos por las tensiones entre los Estados Unidos de América y la República Islámica del Irán.

Sigue sin estar claro el alcance del apoyo externo que reciben las partes en el conflicto del Yemen. Los Emiratos Árabes Unidos son miembros de la Coalición para Apoyar la Legitimidad en el Yemen, pero su apoyo al Consejo de Transición del Sur debilita al Gobierno del Yemen. Cada vez hay más pruebas que sugieren que hay personas o entidades en la República Islámica del Irán que proporcionan volúmenes considerables de armas y componentes a los huzíes. El Grupo también está investigando a un grupo de personas que viajaron a Omán en “vuelos por razones humanitarias” en 2015 y, desde allí, hacia la República Islámica del Irán. Después, una

de estas personas declaró públicamente que había recibido formación naval en Bandar Abbas y que posteriormente había facilitado el contrabando marítimo para los huzíes.

Los huzíes siguen atacando objetivos civiles en la Arabia Saudita utilizando tanto misiles como aeronaves no tripuladas, y con frecuencia se lanzan artefactos explosivos improvisados flotantes al mar Rojo. Aunque el ejército saudí frustra la mayoría de los ataques, la capacidad del grupo para proyectar su poder más allá del Yemen sigue suponiendo una amenaza para la estabilidad regional y un desafío para las futuras negociaciones de paz. En 2020 se recrudecieron los ataques contra buques civiles en aguas próximas al Yemen; hasta la fecha, la identidad de los atacantes sigue sin estar clara.

El Grupo ha documentado varias rutas de suministro hacia los huzíes en las que participan embarcaciones tradicionales (bagalas) en el mar Árabe. Las armas y los equipos se transbordan en aguas de Omán y Somalia a embarcaciones más pequeñas. La carga se entrega en puertos de la costa meridional del Yemen y se pasa de contrabando a los huzíes por tierra o, en algunos casos, se traslada directamente a las zonas controladas por los huzíes a través de Bab-el-Mandab. La falta de capacidad de la Guardia Costera del Yemen y la corrupción reinante en las zonas controladas por el Gobierno del Yemen contribuyen a que el contrabando prospere, a pesar de que se han producido incautaciones destacadas.

La economía del Yemen ha seguido contrayéndose, lastrada por una inflación de dos dígitos y un colapso de la moneda que tiene un impacto devastador en la población. Las partes en el conflicto parecen ser indiferentes a estos acontecimientos, no se ven afectadas por la difícil situación de los yemeníes y siguen desviando recursos económicos y financieros del país. Los huzíes realizan funciones que son de la competencia exclusiva del Gobierno del Yemen, como recaudar impuestos y otros ingresos estatales, una gran parte de los cuales se utiliza para financiar sus iniciativas bélicas. El Grupo estima que en 2019 los huzíes, para financiar sus operaciones, desviaron al menos 1.800 millones de dólares que originalmente estaban destinados a llenar las arcas del Gobierno del Yemen, pagar sueldos y prestar servicios básicos a los ciudadanos.

En algunos casos, el Gobierno del Yemen realiza prácticas de blanqueo de dinero y corrupción que afectan negativamente al acceso de los yemeníes a suministros de alimentos adecuados, lo cual vulnera el derecho a la alimentación. El Gobierno del Yemen puso en marcha un plan para desviar fondos del depósito saudí en el que se transfirieron ilegalmente 423 millones de dólares de dinero público a comerciantes. El Grupo Hayel Saeed Anam recibió el 48 % de esta suma¹.

Todas las partes siguen cometiendo violaciones atroces del derecho internacional humanitario y del derecho internacional de los derechos humanos, como ataques indiscriminados contra civiles, desapariciones forzadas y torturas. El uso generalizado de minas terrestres por los huzíes supone una amenaza constante para los civiles y contribuye a los desplazamientos. Los huzíes siguen reclutando niños. Los migrantes a menudo son víctimas de graves abusos de los derechos humanos.

El Grupo ha documentado un patrón alarmante de represión de periodistas y defensores de los derechos humanos por parte del Gobierno del Yemen, el Consejo de Transición del Sur y los huzíes, lo cual constituye una violación flagrante de la libertad de expresión y merma la capacidad de estos profesionales para detectar violaciones del derecho internacional humanitario y el derecho internacional de los

¹ Habida cuenta de la información recibida por el Grupo después de la publicación del presente informe, se están examinando la sección IX.B, el anexo 28, el texto relacionado que figura en el cuadro 1 y la recomendación incluida en el párrafo 161, por lo que no se deberán tener en cuenta, a la espera de una valoración definitiva.

derechos humanos y de informar al respecto, lo que puede contribuir a la protección de los civiles.

Desde el comienzo del conflicto no ha habido ninguna iniciativa importante destinada a hacer que los autores de las violaciones rindan cuentas. La ausencia del estado de derecho y la disfunción del sistema judicial dan margen a la impunidad y contribuyen a que se repitan las violaciones.

A pesar de que en los últimos meses se han logrado algunos avances, siguen existiendo obstáculos importantes a la acción humanitaria basada en principios en las zonas controladas por los huzíes. El Grupo también ha documentado obstrucción de la asistencia humanitaria en Adén.

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* Los anexos se distribuyen únicamente en el idioma en que fueron presentados y sin revisión editorial oficial.

I. Introducción

1. El presente informe, que se presenta al Consejo de Seguridad en cumplimiento de lo establecido en el párrafo 8 de su resolución [2511 \(2020\)](#), abarca el período comprendido entre el 1 de enero y el 5 de diciembre de 2020 e incluye actualizaciones de las conclusiones de las investigaciones que figuran en el informe final del Grupo del 27 de enero de 2020 ([S/2020/326](#)).
2. El Grupo se ha atenido a lo dispuesto en el párrafo 12 de la resolución [2511 \(2020\)](#), que se refiere a las mejores prácticas y los métodos recomendados por el Grupo de Trabajo Oficioso del Consejo de Seguridad sobre Cuestiones Generales relativas a las Sanciones (véase [S/2006/997](#)). El Grupo ha hecho hincapié en el cumplimiento de las normas relativas a la transparencia, la objetividad y las fuentes, las pruebas documentales, la corroboración obtenida de fuentes independientes verificables y el ofrecimiento de la posibilidad de responder².
3. De conformidad con el párrafo 9 de la resolución [2511 \(2020\)](#), el Grupo ha seguido cooperando con el Equipo de Apoyo Analítico y Vigilancia de las Sanciones y con el Grupo de Expertos sobre Somalia.
4. En 2020 los miembros del Grupo viajaron a Alemania, la Arabia Saudita, Djibouti, España, Israel y Marib y Al-Mukalla (Yemen)³. El Grupo inspeccionó las armas incautadas y los restos de misiles, aeronaves no tripuladas y artefactos explosivos improvisados flotantes en varios países de la región, incluido el Yemen.
5. La enfermedad por coronavirus (COVID-19) ha afectado considerablemente a la capacidad del Grupo para viajar e investigar. Algunas personas y entidades, incluidas algunas entidades estatales, solo facilitan información confidencial en persona. También ha afectado negativamente al proceso de redacción.
6. El Grupo se comunicó de forma remota con sus interlocutores, incluidos los del Yemen, y celebró debates virtuales con Estados Miembros, incluidos algunos miembros del Comité del Consejo de Seguridad establecido en virtud de la resolución [2140 \(2014\)](#), y con funcionarios de la Arabia Saudita, los Emiratos Árabes Unidos y el Yemen. El Grupo también mantuvo un debate virtual con los líderes políticos del Consejo de Transición del Sur.
7. El Grupo envió 117 cartas oficiales, de las cuales 88 estaban dirigidas a Estados Miembros y 29, a organizaciones, entidades y empresas. Al 10 de diciembre de 2020 todavía había 45 respuestas pendientes (véase el anexo 3).

II. Panorama general de las amenazas a la paz, la seguridad y la estabilidad en el Yemen en 2020

8. En 2020 persistieron los diversos conflictos del país. Entre los conflictos, cobró protagonismo la especulación económica generalizada por parte de redes de comandantes, hombres de negocios, políticos y líderes locales.
9. La magnitud de la especulación afectó considerablemente a la situación humanitaria (véanse los párrs. 90 a 117). Los enfrentamientos se intensificaron en algunos frentes, en particular en Al-Yawf, Marib, Nihm, Taiz, Al-Hudayda, Al-Bayda y Abyan. Se siguieron cometiendo violaciones de los derechos humanos a gran escala, y el grado de rendición de cuentas de los autores fue mínimo. El efecto de la

² La información sobre la metodología y la posibilidad de responder figura en el anexo 1.

³ Los principales topónimos del Yemen se reproducen en consonancia con el mapa del Sistema de Información Geográfica de las Naciones Unidas que figura en el anexo 2.

COVID-19 vino a sumarse a la pérdida de las remesas que entraban en el Yemen, en particular las procedentes de los Estados del Consejo de Cooperación del Golfo. En el cuadro 1 se resumen los problemas relacionados con la paz, la seguridad y la estabilidad del Yemen en el período que se examina.

Cuadro 1

Problemas relacionados con la paz, la seguridad y la estabilidad

<i>Problema</i>	<i>Descripción</i>	<i>Vínculos externos</i>
Especulación y control de los recursos económicos por parte de personas y entidades	El conflicto económico afecta a todos los yemeníes. Los huzíes han ampliado considerablemente su control de las unidades económicas del Estado para financiar sus iniciativas bélicas. El Gobierno del Yemen está teniendo dificultades para recaudar ingresos internos y atraer financiación externa (véanse los párrs. 90 a 117).	La corrupción interna en el Gobierno del Yemen ha dado lugar a una disminución del apoyo externo en efectivo (véanse los párrs. 103 a 112). La mala gestión de las entradas de efectivo del extranjero ha dañado la credibilidad del Gobierno del Yemen.
Violaciones generalizadas del derecho internacional humanitario y de los derechos humanos por todas las partes, con impunidad	Los huzíes, el Gobierno del Yemen, el Consejo de Transición del Sur, los Emiratos Árabes Unidos y la Arabia Saudita siguen cometiendo violaciones graves del derecho internacional humanitario y de los derechos humanos. No ha habido ninguna iniciativa de consideración para hacer que los autores rindan cuentas. La ausencia de un estado de derecho y la disfunción del sistema judicial dan margen a la impunidad.	Después de cinco años de intervención de la Coalición para Apoyar la Legitimidad en el Yemen, en la Arabia Saudita se están enjuiciando ocho casos relacionados con ataques aéreos. El Grupo no tiene conocimiento de que ningún otro miembro de la Coalición, incluidos los Emiratos Árabes Unidos, haya emprendido actuaciones judiciales (véase el párr. 125).
Continuación de la lucha entre las fuerzas huzíes y las fuerzas contrarias	Los huzíes han logrado avances militares, mientras que las luchas internas entre las fuerzas contrarias a los huzíes han limitado seriamente su capacidad de respuesta (véanse los anexos 4 y 5).	La República Islámica del Irán presta apoyo político y militar a los huzíes (véanse los párrs. 27 a 29). La Arabia Saudita y los Emiratos Árabes Unidos proporcionan apoyo militar y político a las fuerzas contrarias a los huzíes.
Lucha entre las fuerzas del Consejo de Transición del Sur y las del Gobierno del Yemen	Sigue habiendo desacuerdos sobre la aplicación del Acuerdo de Riad. El Consejo de Transición del Sur ha seguido manteniendo territorio y se ha expandido hasta Socotora (véase el anexo 6).	El Consejo de Transición del Sur sigue contando con el apoyo político de los Emiratos Árabes Unidos (véase el párr. 31).
Aumento de los ataques huzíes en la Arabia Saudita	Los huzíes han aumentado la frecuencia de los ataques aéreos contra objetivos situados en la Arabia Saudita, incluido el uso de misiles balísticos, y han seguido	Estos ataques han sido posibles gracias a los flujos de armas y sus componentes en violación del embargo de armas selectivo.

<i>Problema</i>	<i>Descripción</i>	<i>Vínculos externos</i>
	lanzando ataques con artefactos explosivos improvisados flotantes (véase el párr. 69).	
Obstrucción de la respuesta humanitaria por parte de los huzíes	En 2020 se deterioraron las relaciones de trabajo entre los huzíes y algunos organismos específicos de las Naciones Unidas. Se han observado mejoras, pero sigue habiendo obstáculos importantes (véanse el párr. 156 y el anexo 8).	Las condiciones recientemente unificadas de los donantes condujeron a un progreso desigual de los huzíes.
Aumento de los ataques marítimos	Hubo cinco ataques graves contra buques comerciales que pueden estar relacionados con el conflicto. La situación de la instalación flotante de producción, almacenamiento y descarga <i>Safer</i> sigue sin resolverse (véase el párr. 62).	Un ataque grave podría provocar una catástrofe ambiental sin precedentes y un aumento brusco de los precios del petróleo en todo el mundo.

Fuentes: Varias.

III. Resumen de la visita del Grupo al Yemen en 2020

Conclusiones de la visita del Grupo a Marib

Del 15 al 20 de octubre, el Grupo visitó Marib y se reunió con el Ministro de Defensa, el Gobernador y otros oficiales locales, así como con representantes de las fuerzas de seguridad, organizaciones internacionales y miembros de la sociedad civil. El Grupo inspeccionó los restos de las aeronaves no tripuladas y los cohetes desplegados por los huzíes para atacar la provincia. El Grupo también visitó un centro de rehabilitación de niños afectados por el conflicto, así como el proyecto Masam^a.

A lo largo de 2020 Marib ha sido el foco del conflicto. Las fuerzas huzíes trataron de rodear Marib e inicialmente ganaron terreno de forma considerable en Al-Yawf. La caída de la provincia, rica en petróleo, sería decisiva. Las fuerzas del Gobierno del Yemen, junto con algunos aliados tribales, se unieron para dar una “última batalla”, lo cual, con la ayuda de las fuerzas aéreas de la Coalición para Apoyar la Legitimidad en el Yemen, ha impedido que los huzíes avanzaran en la ciudad de Marib.

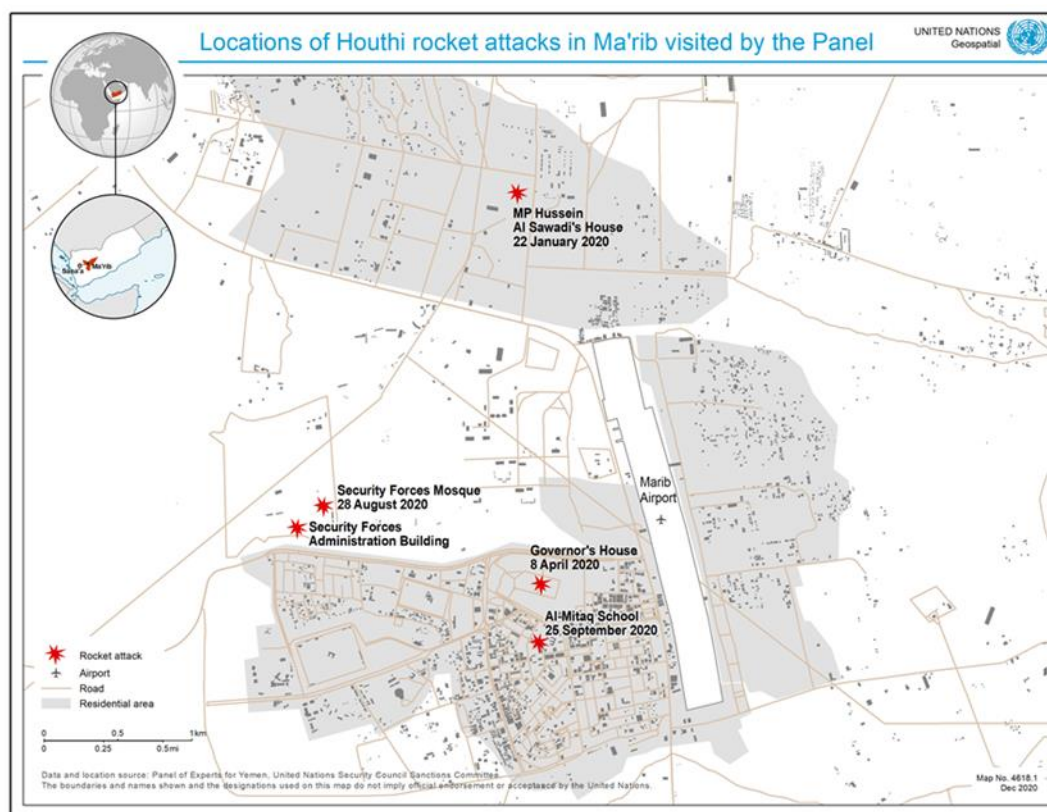
Desde 2015 la población de la ciudad de Marib ha aumentado de 40.000 habitantes a 1,8 millones^b, en su mayor parte desplazados internos de las zonas controladas por los huzíes. Esto intensificó las preocupaciones relacionadas con la seguridad y dio lugar a varias violaciones del derecho internacional humanitario y de los derechos humanos relacionadas con detenciones (véase el párr. 128). En las zonas de la provincia controladas por el Gobierno del Yemen hay más de 130 campamentos de desplazados internos, si bien la mayoría de estas personas vive en comunidades de acogida. El aumento de la población, así como el nuevo estatus de Marib como capital de facto del territorio controlado por el Gobierno del Yemen, ha impulsado el desarrollo, pero supone una carga enorme para los servicios de salud y educación de la ciudad.

A diferencia de otras zonas del Yemen, Marib cuenta con estructuras estatales funcionales, aunque débiles, y los líderes locales manifiestan lealtad al Gobierno del Yemen. No obstante, el Gobernador, el Sultán al Aradah, lamentó el escaso apoyo recibido del Gobierno central durante las batallas con las fuerzas huzíes y señaló que durante varios meses no se habían pagado salarios militares y que los incentivos pagados a los combatientes tribales eran insuficientes. Las autoridades gubernamentales también se quejaron de que las organizaciones humanitarias internacionales tenían una presencia muy limitada en la provincia, algo a lo que no contribuían la proximidad a las líneas del frente y la ausencia de un aeródromo en funcionamiento.

El Grupo visitó varios edificios civiles en Marib, como residencias, una mezquita y una escuela que había sido atacada por lo que se ha descrito como “misiles balísticos” desde principios de 2020 (véase el mapa 1). La dirección de los ataques sugiere que fueron perpetrados por fuerzas huzíes. El Grupo considera que los restos presentan características técnicas que concuerdan con misiles no guiados, lo que indica que su presencia en el Yemen probablemente es anterior a la imposición del embargo de armas selectivo o que se han fabricado localmente. En el anexo 33 se ofrece información detallada sobre los incidentes.

Mapa 1

Ubicaciones de los ataques con misiles lanzados por los huzíes



Conclusiones de la visita del Grupo a Al-Mukalla

Del 20 al 23 de octubre, el Grupo visitó Al-Mukalla y se reunió con autoridades de la provincia, funcionarios de las fuerzas armadas y de seguridad, el Centro Ejecutivo de Actividades Relativas a las Minas del Yemen y la Guardia Costera del Yemen, así como con representantes de diferentes partidos políticos y miembros de la sociedad civil. El Grupo también inspeccionó la bagala *Bari-2*, que actualmente se encuentra en Shihr (véase el párr. 74).

En comparación con otras partes del Yemen, las zonas costeras de Hadramaut se han mantenido bastante pacíficas desde que la región fue liberada de Al-Qaida en la Península Arábiga en abril de 2016. Sin embargo, persisten las amenazas de violencia por motivos políticos, como demuestra el intento de asesinato del Gobernador Faraj al-Bahsani en Al-Mukalla ocurrido en junio. Se informó al Grupo de que se había detenido a 12 personas en relación con el incidente.

Las autoridades tanto civiles como militares se quejaron de que los sueldos de los militares en la región no se habían pagado desde febrero^c. Es probable que esto tenga un efecto adverso tanto en la lealtad como en la eficiencia de las fuerzas de seguridad de Hadramaut. Durante una reunión celebrada en Riad, el Primer Ministro Maen Abdulmalek Saeed informó al Grupo de que la crisis general de efectivo había llevado al Gobierno del Yemen a dar prioridad a los pagos a los soldados de los frentes militares activos y de que había un nivel importante de corrupción entre las fuerzas de seguridad que incluía inflación de las nóminas^d.

Varios entrevistados se quejaron de retrasos en el despacho de los cargamentos (que, según los informes, con frecuencia llegaban a varias semanas) en el puerto de Al-Mukalla debido a problemas burocráticos con el Ministerio de Transporte, con sede en Riad, y a la necesidad de realizar inspecciones de seguridad. Otra cuestión planteada repetidamente fue la escasez de electricidad en Al-Mukalla, que, junto con la devaluación del rial yemení, había desencadenado una serie de manifestaciones en los últimos meses.

Una queja común expresada por las autoridades locales era que había un sentimiento de marginación política, reforzado por el hecho de que a la provincia, que es rica en petróleo, se le había asignado “solamente” un puesto en el nuevo gabinete y la proporción de los ingresos que recibían de la provincia por las ventas de productos petrolíferos, el 20 %, era sospechosamente baja. Sus quejas se centraban en la falta de transparencia con respecto a las exportaciones de petróleo.

El Grupo también recibió información de que se habían producido violaciones de los derechos humanos y del derecho internacional humanitario relacionadas con detenciones, en particular en la base de la Coalición en Al Rayyan^e, y sobre la amenaza constante que suponen las municiones explosivas que dejó Al-Qaida en la Península Arábiga (véanse los párrs. 141 y 142).

^a Véase www.projectmasam.com/eng/masam/.

^b Autoridades de la provincia.

^c Las nóminas se facilitaron al Grupo.

^d Durante una reunión, el Vicegobernador mencionó que había 10.000 soldados en Hadramaut.

Las autoridades militares mostraron al Grupo los documentos de nómina de 35.000 miembros.

^e Véase el anexo 30.

IV. Negociaciones de paz

10. El Grupo sigue atento a los obstáculos a la paz, la seguridad y la estabilidad del Yemen. Como se señala en el informe anterior del Grupo (S/2020/326), el conflicto del Yemen no es binario. Las negociaciones de paz deben incluir a más entidades que las que figuran en la resolución 2216 (2015) del Consejo de Seguridad e incorporar entidades de la costa meridional y occidental (véase el párr. 52).

A. Acuerdo de Estocolmo

11. En octubre, después de varios meses de negociaciones, se intercambiaron 1.056 prisioneros. En el intercambio se incluyeron algunos civiles detenidos por los huzíes. El Grupo ha documentado algunos casos en que los huzíes utilizan civiles que se encuentran en su poder para hacer intercambios (véase el párr. 138). La detención de civiles únicamente con objeto de intercambiarlos por prisioneros equivale a la toma de rehenes, y está prohibida por el derecho internacional humanitario. Las partes que participen en futuros intercambios deben tenerlo en cuenta.

12. En marzo, el Gobierno del Yemen se retiró del Comité de Coordinación del Redespiegue⁴. En abril, un oficial de enlace del Comité de Coordinación del Redespiegue del Gobierno del Yemen murió como consecuencia de las heridas que sufrió en un tiroteo ocurrido el 11 de marzo en Al-Hudayda. Aunque ambas partes apoyan verbalmente la Misión de las Naciones Unidas en Apoyo del Acuerdo sobre Al-Hudayda, el Comité de Coordinación del Redespiegue permanece inactivo. La situación general de la seguridad alrededor de Al-Hudayda se deterioró en octubre. Los redespiegues de tropas estipulados por todas las partes aún no se han llevado a cabo.

13. En marzo, los huzíes desviaron 50.000 millones de riales yemeníes del Banco Central del Yemen en Al-Hudayda, lo que constituye una violación del Acuerdo de Estocolmo, según el cual los ingresos derivados de los puertos debían depositarse en el Banco Central del Yemen y utilizarse posteriormente para pagar los sueldos de los funcionarios públicos. El Grupo recibió información de que apenas se estaba utilizando una pequeña parte de los fondos para pagar sueldos.

14. El Grupo no observa ningún progreso en el componente del Acuerdo relativo a Taiz.

B. Acuerdo de Riad

15. El Acuerdo de Riad del 5 de noviembre de 2019 tenía un alcance y unos plazos ambiciosos (véanse los párrs. 35 y 44 a 46 del documento S/2020/326). A pesar de la presión de la Arabia Saudita y de las continuas posturas políticas del Consejo de Transición del Sur y del Gobierno del Yemen, en la práctica se ha avanzado poco en la aplicación, ya que el Consejo de Transición del Sur se ha retirado en varias ocasiones⁵. Se nombró a un nuevo Gobernador y a un Director General de Seguridad para Adén, pero solamente el Gobernador asumió su cargo. Las fuerzas afiliadas al Consejo de Transición del Sur siguen consolidando su control sobre la población civil, entre otras cosas mediante el uso excesivo de la fuerza⁶. Las fuerzas del Gobierno del

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

⁵ Véase el anexo 6.

⁶ Por ejemplo, las entidades encargadas de la seguridad en Adén han aplicado enérgicamente una prohibición de circular en motocicleta que había dado lugar a varias muertes de civiles.

Yemen que antes de 2019 estaban ubicadas en Adén⁷ están ahora luchando contra el Consejo de Transición del Sur en Abyan. No ha habido una reubicación considerable de las fuerzas afiliadas al Consejo de Transición del Sur ni del Gobierno del Yemen, ni de su equipo, de conformidad con lo previsto en el Acuerdo, que tampoco ha logrado restablecer el *statu quo* militar que existía antes de agosto de 2019 en Abyan, Adén y Shabwa.

C. Declaración conjunta

16. Desde abril de 2020 la Oficina del Enviado Especial del Secretario General para el Yemen ha estado trabajando en una serie de negociaciones encaminadas a lograr una declaración conjunta para que la firmen los huzíes y el Gobierno del Yemen. Las negociaciones se centran en tres cuestiones: un alto el fuego a nivel nacional, medidas económicas y humanitarias y la reanudación de los procesos políticos destinados a poner fin al conflicto de forma definitiva. El Grupo observa que las condiciones previas de la propuesta de los huzíes del 8 de abril incluyen elementos que, de ser aceptados por las partes, requerirían salvaguardias adicionales para garantizar el cumplimiento de la resolución 2216 (2015): a) libre acceso a todos los aeropuertos y puertos del Yemen para los vuelos directos y el transporte marítimo, respectivamente, y b) participación en los ingresos procedentes de los hidrocarburos.

17. El libre acceso a los puertos y aeropuertos requeriría un sistema de verificación sólido y supervisado internacionalmente para garantizar el cumplimiento del párrafo 2 de la resolución 2511 (2020). En ambos casos, los buques y las aeronaves se tendrían que inspeccionar fuera de las zonas controladas por los huzíes para garantizar el cumplimiento.

18. Un mecanismo independiente y transparente para compartir los ingresos del petróleo y el gas podría suponer la creación de una cuenta de garantía bloqueada en una jurisdicción extranjera, gestionada por una junta inclusiva bajo la supervisión de un organismo internacional.

V. Amenazas regionales a la paz, la seguridad y la estabilidad del Yemen

19. En relación con el Yemen, los principales actores externos siguen siendo la Arabia Saudita, los Emiratos Árabes Unidos, la República Islámica del Irán y Omán. Si bien se ha denunciado que otros Estados de la región, incluidos Qatar y Turquía, actúan directamente en el Yemen, hasta la fecha el Grupo no ha encontrado pruebas creíbles que lo corroboren. El Grupo sigue investigando. Si los Estados Unidos de América designaran a los huzíes como organización terrorista extranjera, habría repercusiones considerables.

A. República Islámica del Irán

20. Al General de Brigada Abolfazl Shekarchi, portavoz de las fuerzas armadas iraníes, se le han atribuido las declaraciones siguientes, del 22 de septiembre: “Les proporcionamos (a los yemeníes) las experiencias en materia de tecnología en la

⁷ Esto incluye las Brigadas de Protección Presidencial primera, tercera y cuarta y la 39ª Brigada Blindada.

esfera de la defensa”⁸. Esto supondría que la República Islámica del Irán estaría violando el párrafo 14 de la resolución 2216 (2015).

21. En respuesta a una solicitud del Grupo, la República Islámica del Irán aclaró que [el General de Brigada Shekarchi] “se había referido a la capacidad del ejército yemení y de Ansarallah para diseñar y fabricar misiles y aeronaves no tripuladas en su propio país y a la experiencia técnica profesional de estos en este ámbito. También mencionó la cooperación entre la República Islámica del Irán y el Yemen antes de que se aprobara la resolución 2216 (2015) y la transferencia de experiencias defensivas antes de que el Consejo de Seguridad impusiera sanciones contra el Yemen”⁹. No obstante, el Grupo constata que cada vez hay más pruebas (véanse los párrs. 76, 84, 85 y 88) de que hay personas o entidades en la República Islámica del Irán que envían armas y componentes de armas a los huzíes en violación del párrafo 14 de la resolución 2216 (2015).

22. El 17 de octubre, la República Islámica del Irán designó a un nuevo “embajador” en el Yemen, lo que indica el reconocimiento por parte del Estado de la autoridad de los huzíes. Esta medida amenaza la integridad y la estabilidad del Yemen, lo que es contrario al espíritu de la resolución 2216 (2015), como se explica en el párrafo 25.

23. En 2020 se han mostrado carteles publicitarios muy visibles en Saná en los que se honra a los líderes iraníes¹⁰ y la cúpula de los huzíes ha afirmado formar parte del “eje de la resistencia”¹¹, lo cual va haciendo más evidente la proximidad política de la República Islámica del Irán con los líderes huzíes, particularmente en Saná, donde la ideología huzí está visiblemente alineada con la de la República Islámica del Irán.

B. Omán

24. El deseo de Omán de permanecer resueltamente neutral y al margen de los conflictos está resultando difícil de lograr. Desde 2015 se han realizado varios vuelos por motivos humanitarios entre Saná y Mascate para transportar a yemeníes enfermos y heridos a fin de que reciban tratamiento médico. Aunque los vuelos cumplen una función humanitaria, el Grupo sigue preocupado por la posibilidad de que se utilicen de forma indebida. El Grupo ha recibido información sobre cuatro personas que viajaron a la República Islámica del Irán a través de Omán en 2015. Una de ellas declaró públicamente más tarde que había recibido formación naval en Bandar Abbas, y que posteriormente había facilitado el contrabando marítimo de armas destinadas a los huzíes (véase el anexo 17). Con respecto al vuelo más reciente, realizado el 14 de octubre, en el que se intercambiaron ciudadanos estadounidenses por yemeníes en Mascate, el Gobierno del Yemen informó al Grupo de que había recibido la lista de pasajeros en el último momento y que no tenía medios para comprobar su identidad.

⁸ Véase www.tasnimnews.com/en/news/2020/09/22/2354460/iran-has-supplied-yemen-with-defense-know-how-spokesman. El General de Brigada Shekarchi continuó: “(...) Les proporcionamos asesoramiento. Con el fin de compartir nuestras experiencias con el pueblo (...) del Yemen, nuestras experimentadas fuerzas van allí y les proporcionan asistencia intelectual (...)”.

⁹ Carta de la República Islámica del Irán dirigida al Grupo, de fecha 19 de noviembre de 2020.

¹⁰ En las semanas siguientes al asesinato de Qasem Soleimani aparecieron en Saná varios carteles oficiales de gran formato en los que se elogiaba a Soleimani con las palabras “Continuaremos tu camino hacia Jerusalén”. En febrero, en la Facultad de Educación de la Universidad de Saná, las pancartas alineaban a Mohammed Ali al-Houthi con Hassan Nasrallah y Ali Khamenei (véase https://twitter.com/Ali_Albukhaiti/status/1228807992482631681?s=20).

¹¹ Véanse <https://youtu.be/NIs6Dbe8hYk>, https://youtu.be/VqvmcwFgc_0, <https://youtu.be/pIIIUNWTSrE>, <https://youtu.be/NIs6Dbe8hYk> y <https://www.google.com/amp/s/ar.irna.ir/amp/83625875/>.

La preocupación por el libre acceso a Saná en vuelos directos es una cuestión central para el desarrollo de la declaración conjunta (véase el párr. 17).

25. Además de la incautación de armas y componentes de contrabando que llegaron al Yemen por tierra desde Salalah en 2019 (véase el párr. 62 del documento [S/2020/326](#)), los datos del sistema GPS obtenidos de las bagalas de los contrabandistas en 2020 sugieren que estos transfieren armas de buque a buque en aguas territoriales de Omán (véase el párr. 73). El Grupo no ha recibido pruebas de que las autoridades de Omán sean cómplices en esas actividades, lo que puede reflejar una falta de capacidad para hacer cumplir la ley.

C. Arabia Saudita

26. La continua dependencia económica del Yemen con respecto a la Arabia Saudita no se limita a los sucesivos depósitos saudíes en monedas fuertes en cuentas del Gobierno del Yemen, sino que también, y sobre todo, se extiende a los millones de yemeníes que se benefician de las entradas de remesas enviadas por sus compatriotas desde la Arabia Saudita. Por su parte, la Arabia Saudita necesita ante todo un Estado vecino estable que no represente una amenaza. Se observa que, durante todo el conflicto con los huzíes, la Arabia Saudita no ha modificado el estatuto de los yemeníes que residen dentro de sus fronteras¹².

27. Con la reducción de las entradas de ayuda, el Yemen depende cada vez más de las remesas, y la dependencia de la Arabia Saudita es más importante que nunca. Un hecho que complica la situación para la Arabia Saudita es que los huzíes se hacen con las remesas imponiendo gravámenes a las personas y las empresas que se encuentran bajo su control, algo que hacen de forma cada vez más eficiente (véase el párrafo 93).

28. El Grupo considera que la Coalición para Apoyar la Legitimidad en el Yemen no consigue ejercer un control unificado sobre las fuerzas contrarias a los huzíes. Los combates que se libran entre el Consejo de Transición del Sur y el Gobierno del Yemen, a pesar del Acuerdo de Riad, ponen de manifiesto las diferencias que siguen existiendo entre la agenda de la Arabia Saudita y la de los Emiratos Árabes Unidos en el Yemen. A pesar de que el Gobierno del Yemen, las fuerzas de la costa occidental y el Consejo de Transición del Sur dependen del apoyo de la Coalición, la Arabia Saudita aún no ha encontrado la manera de resolver la aparente desunión que sigue amenazando la integridad territorial del Yemen.

29. La Arabia Saudita claramente quiere una vía de salida del Yemen, pero al mismo tiempo se suma al Gobierno del Yemen para pedir a los Estados Unidos que designen a los huzíes como organización terrorista extranjera. Es probable que, a corto plazo, esto aleje a los huzíes de cualquier posible acuerdo de paz (véase el párr. 34)¹³.

¹² El Ministerio de Recursos Humanos y Desarrollo Social de la Arabia Saudita ha puesto en marcha una iniciativa de reformas laborales para los trabajadores del sector privado por la que se reduce la disparidad entre los trabajadores saudíes y los expatriados. Véanse twitter.com/HRSD_SA/status/1323912538883559425?s=20 (árabe) y twitter.com/HRSD_SA/status/1323913000395427840?s=20 (inglés).

¹³ La designación por parte de la Arabia Saudita se produjo en febrero de 2014 (véase www.reuters.com/article/us-saudi-security/saudi-arabia-designates-muslim-brotherhood-terrorist-group-idUSBREA260SM20140307). La designación por parte de los Emiratos Árabes Unidos se produjo en noviembre de 2014 (véase www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037). El Gobierno del Yemen instó al Consejo de Seguridad de las Naciones Unidas a que designara a los huzíes como grupo terrorista en 2017 (véase www.spa.gov.sa/viewfullstory.php?lang=en&newsid=1615541).

D. Emiratos Árabes Unidos

30. Los Emiratos Árabes Unidos parecen dispuestos a enfrentarse a tres elementos en el Yemen: los huzíes, los miembros del Gobierno del Yemen que pertenecen a Al-Islah y los grupos terroristas. Si bien los Emiratos Árabes Unidos han informado al Grupo de que seguían apoyando a las fuerzas antiterroristas del Yemen, el Grupo también ha documentado el apoyo constante de los Emiratos Árabes Unidos al Consejo de Transición del Sur, a algunas fuerzas afiliadas a él y a algunas fuerzas de la costa occidental (véase el anexo 5).

31. Los Emiratos Árabes Unidos originalmente reclutaron, entrenaron y pagaron a la mayoría de las fuerzas afiliadas al Consejo de Transición del Sur, situación que cambió a partir de 2015. Las fuerzas afiliadas al Consejo de Transición del Sur mantienen un enfrentamiento militar con el Gobierno del Yemen en Abyan y, en menor medida, en Socotora y Shabwa. Los dirigentes políticos del Consejo de Transición del Sur no han logrado detener esta lucha y han adoptado medidas reiteradas para socavar la autoridad del Gobierno del Yemen y la integridad territorial del país; sin embargo, los Emiratos Árabes Unidos siguen prestando apoyo político a los dirigentes del Consejo de Transición del Sur. Por consiguiente, los Emiratos Árabes Unidos apoyan a una entidad que amenaza la paz, la seguridad y la estabilidad del Yemen y actúan en contra del espíritu de la resolución [2216 \(2015\)](#), en la que se pide a los Estados Miembros “que se abstengan de adoptar toda medida que menoscabe la unidad, la soberanía, la independencia y la integridad territorial del Yemen y la legitimidad del Presidente del Yemen”. Los Emiratos Árabes Unidos han informado al Grupo de que no apoyan ninguna medida unilateral de ninguna de las partes en el conflicto (véanse los anexos 5 y 6).

32. En el segundo semestre de 2020, el Gobierno del Yemen no dudó en culpar a los Emiratos Árabes Unidos de las acciones del Consejo de Transición del Sur. El Grupo considera que los Emiratos Árabes Unidos han reducido su control directo sobre la mayoría de las fuerzas afiliadas al Consejo de Transición del Sur¹⁴. Sin embargo, el Gobierno del Yemen afirmó que los Emiratos Árabes Unidos siguen prestando apoyo financiero y militar a las Fuerzas del Cinturón de Seguridad y las Fuerzas de Élite Shabwaníes¹⁵. Esto, junto con el apoyo político de los Emiratos Árabes Unidos al Consejo de Transición del Sur, alimenta la hostilidad del Gobierno del Yemen hacia los Emiratos Árabes Unidos.

E. Estados Unidos de América

33. El Grupo observa que los Estados Unidos están considerando actualmente la posibilidad de designar a los huzíes como organización terrorista extranjera. La Arabia Saudita y los Emiratos Árabes Unidos han designado a los huzíes como organización terrorista, pero los Estados Unidos aún no lo han hecho; la posible designación refleja las actuales tensiones entre los Estados Unidos y la República Islámica del Irán.

34. Designar a los huzíes como organización terrorista extranjera a) podría afectar negativamente tanto a la ayuda como a las importaciones comerciales de alimentos destinadas al Yemen controlado por los huzíes, lo que a su vez podría exacerbar la malnutrición en el país, y b) complica la logística de desarrollar y ampliar el proceso de paz.

¹⁴ El Grupo considera que los Emiratos Árabes Unidos controlan directamente las fuerzas de guardia yemeníes en las principales bases de los Emiratos Árabes Unidos en Balhaf y Al Rayyan. Véase el cuadro 2 del documento [S/2020/326](#).

¹⁵ Véase el anexo 5.

VI. Obstáculos a la aplicación de la resolución 2216 (2015) del Consejo de Seguridad

35. El Grupo considera que la plena aplicación de la resolución 2216 (2015) se ha vuelto aún más improbable debido a la evolución de la dinámica de poder y el control territorial. Esta valoración se basa en que todas las partes en el conflicto han adoptado medidas que socavan los objetivos de la resolución.

36. En el período que se examina, a) el Gobierno del Yemen, los huzíes y el Consejo de Transición del Sur socavaron una transición pacífica con una actitud hostil y demostraciones de fuerza militar; b) los huzíes y el Consejo de Transición del Sur recurrieron a la fuerza para ganar territorio; c) el Consejo de Transición del Sur y los huzíes siguieron ejerciendo funciones que correspondían al Gobierno; d) ni el Consejo de Transición del Sur ni los huzíes retiraron sus fuerzas, sino que reforzaron sus posiciones en las zonas tomadas; y e) las fuerzas de la costa occidental consolidaron su control sobre la costa occidental. Los huzíes ya no son el único grupo armado no estatal al que se aplica lo dispuesto en los apartados a), b), c) y d) del párrafo 1 de la resolución. Desde que se aprobó la resolución, el Gobierno del Yemen ha ido perdiendo autoridad y territorio.

A. Recrudescimiento de las hostilidades

37. En 2020 se produjo un importante recrudecimiento de las hostilidades. Los huzíes ganaron territorio estratégico en Nihm, Al-Yawf, Al-Bayda y Marib, en la mayor parte de los casos a expensas del Gobierno del Yemen (véase el anexo 4). Entraron en Al-Durayhimi después de un asedio de dos años. El Consejo de Transición del Sur mantuvo el control de Adén y partes de Abyan, Lahij y Al-Dalea, y pasó a controlar Socotora.

38. Las luchas internas, los intereses locales y regionales y la competencia por los recursos entre las diversas fuerzas contrarias a los huzíes impiden que se presente un frente unido contra ellos. Para los huzíes, esta es quizás su principal ventaja estratégica en el conflicto actual (en el anexo 5 figura una clasificación de las fuerzas contrarias a los huzíes). Los huzíes tienen a su favor el elevado número de reclutas, su capacidad de despliegue rápido y supresión rápida de la disidencia y el hecho de que los Estados de la región adoptan medidas diferentes y contradictorias para resolver el conflicto (véanse los párrs. 27 a 30 y 20 a 26). Los ataques aéreos de la Coalición serán menos efectivos a medida que la lucha se aproxime a las zonas pobladas.

B. Consolidación del poder del Consejo de Transición del Sur

39. El Grupo considera que las actividades del Consejo de Transición del Sur en 2020 constituyen una violación de los párrafos 1 y 6 de la resolución 2216 (2015), en los que se exige a todas las partes yemeníes que se abstengan de llevar a cabo acciones unilaterales que socavan la transición política. El 25 de abril, el Consejo de Transición del Sur declaró unilateralmente la administración autónoma, sobre la base de que el Gobierno del Yemen “ya no tiene el mandato ni la legitimidad para administrar el sur”¹⁶. El Consejo de Transición del Sur rescindió la declaración el 28 de julio.

40. Las hostilidades entre el Consejo de Transición del Sur y el Gobierno del Yemen también se intensificaron en Abyan y Socotora. El Consejo de Transición del Sur

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

asumió funciones gubernamentales en Socotora alrededor del 20 de junio (véase el anexo 6). Desde entonces, ni la Arabia Saudita ni el Gobierno del Yemen han logrado restablecer el control del Gobierno del Yemen en Socotora. En noviembre, el Consejo de Transición del Sur anunció que había establecido una sala de operaciones conjuntas en Socotora con las “fuerzas del sur”¹⁷. En Abyan continúan las graves hostilidades, que se suceden de forma intermitente, y la Arabia Saudita lleva mucho tiempo sin poder asegurar un alto el fuego. Al menos en dos casos, se produjeron graves enfrentamientos mientras el equipo de vigilancia del alto el fuego de la Arabia Saudita se encontraba en Abyan¹⁸. Tanto el Gobierno del Yemen como el Consejo de Transición del Sur han enviado refuerzos al frente de Abyan, lo que hace poco probable que se mantenga un alto el fuego a corto plazo. A falta de un acuerdo político aceptable para las partes, parece que el Consejo de Transición del Sur y el Gobierno del Yemen han comenzado una guerra de desgaste centrada en Abyan.

41. En Adén, las operaciones de seguridad están a cargo de las fuerzas afiliadas al Consejo de Transición del Sur. El Consejo de Transición del Sur también recurrió a la fuerza para hacerse con alrededor de 80.000 millones de riales yemeníes (125 millones de dólares) del Gobierno del Yemen durante el período de su autogobierno. El Grupo ha llegado a la conclusión de que, si bien la Coalición impide el regreso a Adén de los líderes del Consejo de Transición del Sur, incluidos Aydarus al-Zubaydi, Hani Bin Brik y Shallal Ali al-Shaye¹⁹, estos siguen influyendo en lo que ocurre sobre el terreno. De forma individual y colectiva, sus acciones han socavado la paz, la seguridad y la estabilidad en el Yemen (véanse los anexos 5 y 6).

42. La creación de la Coalición Nacional del Sur parece ser un intento de abrir un frente político contra el Consejo de Transición del Sur en Adén y Shabwa. Su líder, Ahmed Saleh Alessi, es uno de los mayores comerciantes de petróleo del Yemen²⁰. Su apoyo financiero a la Coalición Nacional del Sur hace que este sea un oponente importante para el Consejo de Transición del Sur. Alessi es un estrecho colaborador del Presidente del Yemen, Abdrabuh Mansour Hadi, por lo que tiene una influencia decisiva en el gobierno del país. El Grupo sigue vigilando los acontecimientos que puedan constituir una amenaza para la paz en el Yemen.

C. Evolución de la situación en las zonas controladas por los huzíes

43. La reinterpretación de la ley relativa al *jums* en junio de 2020, que permitía a los huzíes recaudar el 20 % del valor de los recursos públicos y los bienes privados y “redistribuirlo entre los hachemitas”, suscitó oposición, incluso por parte de los leales a los huzíes. Sin embargo, los ataques aéreos siguen dando a los huzíes la oportunidad de unificar a la población frente a sus enemigos. Otros factores que ayudan a los huzíes a evitar levantamientos a gran escala son sus estructuras estatales cada vez más autocráticas y la supresión eficaz de la disidencia mediante mecanismos de inteligencia y seguridad preventiva (véanse los párrs. 13 a 16 del documento S/2020/326).

44. En las zonas controladas por los huzíes, la situación de la seguridad se ha mantenido muy controlada. Se ha seguido expulsando de los sistemas de inteligencia, militares y de seguridad a quienes se pensaba que podían estar apoyando al enemigo²¹.

¹⁷ Véanse www.almashhadalaraby.com/news/231748 y <https://aden24.net/news/62247>.

¹⁸ En julio y noviembre de 2020.

¹⁹ Fuentes confidenciales.

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

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

El 27 de octubre el ministro de Juventud y Deporte, Hassan Zaid, fue asesinado en Saná. Este ha sido el asesinato más prominente desde que se anunció el de Ibrahim al-Houthi, en agosto de 2019.

45. El Grupo considera que la principal amenaza para el liderazgo de Abdulmalik al-Houthi (YEi.004) posiblemente se encuentra dentro del movimiento huzí. Tras una apariencia de unidad, los principales líderes políticos compiten entre sí para enriquecerse con los limitados recursos estatales y públicos. Mohammed Ali al-Houthi, Ahmed Hamid y Abdul Karim al-Houthi han construido bases de poder que compiten entre sí y se apoyan en sus respectivas estructuras de seguridad e inteligencia (véase el anexo 8). El surgimiento de estos bloques de poder diferenciados y basados en intereses económicos socava la paz y los esfuerzos humanitarios. Hasta ahora, el ejército huzí ha permanecido ajeno a las luchas políticas internas.

Ahmed Hamid

46. Ahmed Mohammed Yahyah Hamid (Abu Mahfouz)²² (véase la figura I) es actualmente director de la oficina del presidente del consejo político supremo y jefe del consejo supremo para la gestión y coordinación de las cuestiones humanitarias, con vínculos a la seguridad preventiva y a la oficina de seguridad e inteligencia. El Grupo ha recibido información sobre la influencia de Hamid en los nombramientos civiles, la intimidación de los opositores, actividades de corrupción, incluida la desviación de ayuda humanitaria, y el apoyo al Sultán Zabin después de que se empezara a hablar de la participación de este último en la represión de las mujeres (véase el anexo 8)²³.

47. En enero el ministro de Educación y hermano de Abdulmalik al-Houthi, Yahyah al-Houthi, entró en conflicto directo con Hamid y lo acusó de crear tensiones con los agentes humanitarios a través del consejo supremo para la gestión y coordinación de las cuestiones humanitarias (véase el anexo 7). A pesar de esto, Hamid no ha hecho sino consolidar su poder²⁴.

Figura I

Ahmed Hamid



Fuente: <http://www.alyqyn.com/3917>.

48. El Grupo ha documentado actos de intimidación y amenazas directas contra agentes humanitarios por parte de cinco miembros del consejo supremo para la

²² Véase <http://www.yemen-media.gov.ye/الوزير/>.

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

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

gestión y coordinación de las cuestiones humanitarias: Ahmed Hamid, Abdul Mohsen Tawous (secretario general), Taha al-Mutawakel (ministro de Salud Pública y Población), Nabil al-Wazir (ministro de Agua y Medio Ambiente) y Abdulkarim al-Houthi (ministro del Interior)²⁵.

49. A pesar de su destacado papel en la política de intimidación y el uso de la violencia sexual contra las mujeres activas en la vida política (véanse los párrs. 21 a 23 del documento [S/2020/326](#)), el Sultán Zabin sigue al frente del departamento de investigación criminal. El Grupo ha documentado otras violaciones relacionadas con la política huzí de poner freno a la prostitución llevada a cabo en el marco de su campaña de “guerra blanda” contra los disidentes (véase el anexo 34).

D. Evolución de la situación en la costa occidental

50. En la costa occidental, las Fuerzas de la Resistencia Nacional/Guardianes de la República²⁶, un grupo armado no estatal, siguió dando muestras de tener ambiciones de gobierno que van más allá del control militar. Su comandante, Tareq Saleh, reforzó su control político y militar sobre la costa occidental con fuerte apoyo de los Emiratos Árabes Unidos, lo que supuso un desafío tanto para la autoridad del Presidente Hadi como para la búsqueda del autogobierno por parte del pueblo de Tihama en el marco de una futura estructura federal, como se expone en la Conferencia de Diálogo Nacional (véase el anexo 5). Tareq Saleh se ha distanciado del conflicto entre el Gobierno del Yemen y el Consejo de Transición del Sur y se ha centrado exclusivamente en la lucha contra los huzíes.

51. En julio de 2020 Tareq Saleh se reunió en Moca con el comandante de la Quinta Brigada de Protección Presidencial, Adnan Roseiq, en presencia del comandante de los Emiratos Árabes Unidos, “Abu Hamman”. Esta fue la primera vez que ambas partes se comunicaban formalmente entre sí, y acordaron una distensión formal²⁷. Antes de este acuerdo, había tensiones considerables entre el Eje Militar de Taiz y los Guardianes de la República. El Eje Militar alegó que los Guardianes de la República habían apoyado a quienes luchaban contra ellos en Turbah a mediados de 2020 (véase el párr. 57), afirmación que los Guardianes de la República niegan.

52. Las brigadas de Amaliqah, los Guardianes de la República y las Brigadas de Tihama reciben algunos pagos de los Emiratos Árabes Unidos; algunas brigadas también reciben sueldos del Gobierno del Yemen. Ninguna de estas fuerzas se ha incluido oficialmente en ninguno de los acuerdos de paz existentes, lo que suscita preocupación por sus futuras repercusiones en la paz, la seguridad y la estabilidad del Yemen.

E. Desafíos a la autoridad del Gobierno del Yemen

53. La situación de la seguridad se está deteriorando rápidamente en las zonas controladas por el Gobierno del Yemen. Se observan tres tendencias emergentes que tienen repercusiones importantes en la estabilidad del Yemen. Son las siguientes: a) la distribución del poder económico y político en centros de poder regionales (véase el anexo 5); b) la proliferación de fuerzas afiliadas al Estado, pero reclutadas por personas o entidades ajenas a él (véanse los anexos 5 y 9) y c) la división percibida

²⁵ Véanse los anexos 7 y 8. Véase también www.saba.ye/ar/news3116185.htm.

²⁶ Los Guardianes de la República son la rama militar del grupo, mientras que la Resistencia Nacional abarca tanto la rama política como la militar.

²⁷ Mesas redondas con ambas fuerzas.

entre partidarios y no partidarios de Al-Islah en las esferas política y militar (véase el anexo 6).

1. Evolución de la situación militar y de la seguridad en Taiz

54. La situación militar y de la seguridad se deterioró rápidamente en Taiz a mediados de 2020, cuando se recrudecieron los combates entre distintas brigadas del Gobierno del Yemen. Los principales combates se produjeron entre elementos de la 35ª Brigada y el eje militar de Taiz tras el nombramiento de Abdulrahman al-Shamsani como comandante de la 35ª Brigada.

55. En Taiz, varios comandantes y oficiales llevaron a cabo apropiaciones ilegales y otras actividades ilegales con impunidad. Por ejemplo, el Grupo ha recibido información sobre 58 viviendas de civiles que fueron tomadas por la fuerza por personas pertenecientes a las brigadas 17ª, 22ª y 170ª en actos que parecen ser generalizados y recurrentes. El Grupo ha verificado cinco de las apropiaciones de viviendas por la fuerza; en un caso, el propietario fue asesinado por miembros vinculados a la 17ª Brigada, responsable de la ocupación²⁸.

56. En otro caso documentado por el Grupo, Gazwan Ali Mansour al-Mekhlafi, oficial de la 22ª Brigada y sobrino de Sadiq Sarhan, comandante de la 22ª Brigada, participó en varios asesinatos ocurridos en Taiz al menos desde 2018, y se le exigieron responsabilidades limitadas (véase la figura II). En agosto de 2020 participó en un asesinato por venganza de un niño de 11 años y su hermano. Ahora está detenido en la Prisión Central de Taiz²⁹. El Grupo no tiene conocimiento de que se haya iniciado ninguna actuación formal contra él.

Figura II

Gazwan Ali Mansour al-Mekhlafi (izquierda), con su tío, Sadiq Sarhan (centro)



Fuente: <http://www.from-yemen.com/alymn/amp/89251>.

57. El 8 de diciembre de 2019, Hamoud Saeed al-Mikhlaifi anunció la creación de una “fuerza de resistencia” para luchar junto al Ejército Nacional en Taiz³⁰ (véase la figura III). Lo hizo en calidad de “Jefe del Consejo Superior de Coordinación de la Resistencia”. El Grupo considera que la creación de este grupo armado no estatal es una amenaza para la estabilidad de Taiz (véase el anexo 9). Estos combatientes se pusieron del lado de las unidades militares del Gobierno del Yemen que participaron

²⁸ El eje militar de Taiz informó al Grupo de que las personas responsables del asesinato habían sido detenidas.

²⁹ Información proporcionada por el eje militar de Taiz, verificada independientemente por el Grupo. Sin embargo, otros cuatro participantes no fueron detenidos.

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

en algunos de los peores incidentes de lucha interna ocurridos en Turbah en 2020. El Grupo también ha documentado el uso de instalaciones escolares por parte de estos combatientes (véase el anexo 10)³¹. El Grupo está investigando qué fuentes de financiación apoyaron los esfuerzos de reclutamiento de al-Mikhlafi y considera poco probable que la financiación procediera de un Estado miembro de la Coalición (véase el anexo 9).

Figura III

Reclutamiento en el campamento de Yufrus en diciembre de 2020



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

Nota: El campamento pertenece a la 17ª Brigada del Gobierno del Yemen y su ubicación es N 13,442712°, E 43,955177°.

58. El Grupo está investigando el entrenamiento del grupo armado al-Hashd al-Sha'bi por la 17ª Brigada en Taiz en 2018 y 2019. En 2019, el Grupo determinó que algunos elementos del grupo armado al-Hashd al-Sha'bi habían luchado junto al eje militar contra las fuerzas de Abu al-Abbas (véase el párr. 37 del documento S/2020/326). El Grupo está investigando los vínculos entre el grupo armado al-Hashd al-Sha'bi, los combatientes de al-Mikhlafi y Abdulrahman al-Shamsani, excomandante de la 17ª Brigada (véase el párr. 60).

2. Enfrentamientos en Shabwa relacionadas con las Fuerzas de Élite Shabwaníes y el apoyo de los Emiratos Árabes Unidos

59. Las autoridades locales de Shabwa acusaron a los Emiratos Árabes Unidos de participar en incidentes relacionados con la seguridad y de socavar su independencia económica. Afirmaron que los Emiratos Árabes Unidos habían obstaculizado la detención de combatientes de las Fuerzas de Élite Shabwaníes, habían dado apoyo a las Fuerzas de Élite Shabwaníes en relación con el sabotaje de la infraestructura de exportación de petróleo³² y habían impedido que se reanudaran las exportaciones de gas natural líquido de Balhaf³³. Ha habido algunos incidentes de poca importancia relacionados con la seguridad cuando las fuerzas de los Emiratos Árabes Unidos se desplazaban entre su base de Balhaf y la de Al-Alam, pero el más destacado ha sido una explosión contra un convoy que tuvo lugar el 14 de noviembre. Desde octubre también ha habido protestas fuera del campamento de Al-Alam, en las que se pedía compensación por una operación conjunta de los Emiratos Árabes Unidos y las Fuerzas de Élite Shabwaníes que se había llevado a cabo en enero de 2019, en la que

³¹ En contradicción con la “Declaración sobre Escuelas Seguras” firmada por el Gobierno del Yemen en 2017, que protege a las escuelas y universidades del uso militar durante los conflictos armados. Véase <https://ssd.protectingeducation.org/>.

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

³³ Conversaciones confidenciales. Véase www.youtube.com/watch?v=hlVoQq7qmRg&feature=youtu.be.

presuntamente habían muerto civiles, así como la creación de un comité local de compensación para cobrar compensación de los Emiratos Árabes Unidos. A principios de 2020, las operaciones relacionadas con la seguridad destinadas a detener al antiguo personal de las Fuerzas de Élite Shabwaníes en Nisab y Jirdan provocaron al menos dos muertes. La situación en Shabwa puede agravarse a menos que intervengan el Gobierno del Yemen o la Arabia Saudita.

F. Influencia de Al-Islah

60. El muy controvertido nombramiento de Abdulrahman al-Shamsani, excomandante de la 17ª Brigada, como nuevo comandante de la 35ª Brigada se entendió como una consolidación del dominio de los partidarios de Al-Islah sobre los militares en Taiz. El Grupo considera que la influencia de cualquier partido político en la esfera militar puede dañar la cohesión de las fuerzas contrarias a los huzíes. La oposición de los Emiratos Árabes Unidos y el Consejo de Transición del Sur con respecto a Al-Islah, y viceversa, acentúa la inestabilidad en el Yemen (véase el anexo 6).

61. El Grupo ha documentado la detención, la desaparición forzada y la tortura de un yemení, Radwan al-Hashdi, exdirector de la oficina de medios de comunicación de la Brigada de Abu al-Abbas³⁴. Hay pruebas de que esta detención estaba relacionada con su supuesta oposición a las fuerzas de Al-Islah en Taiz.

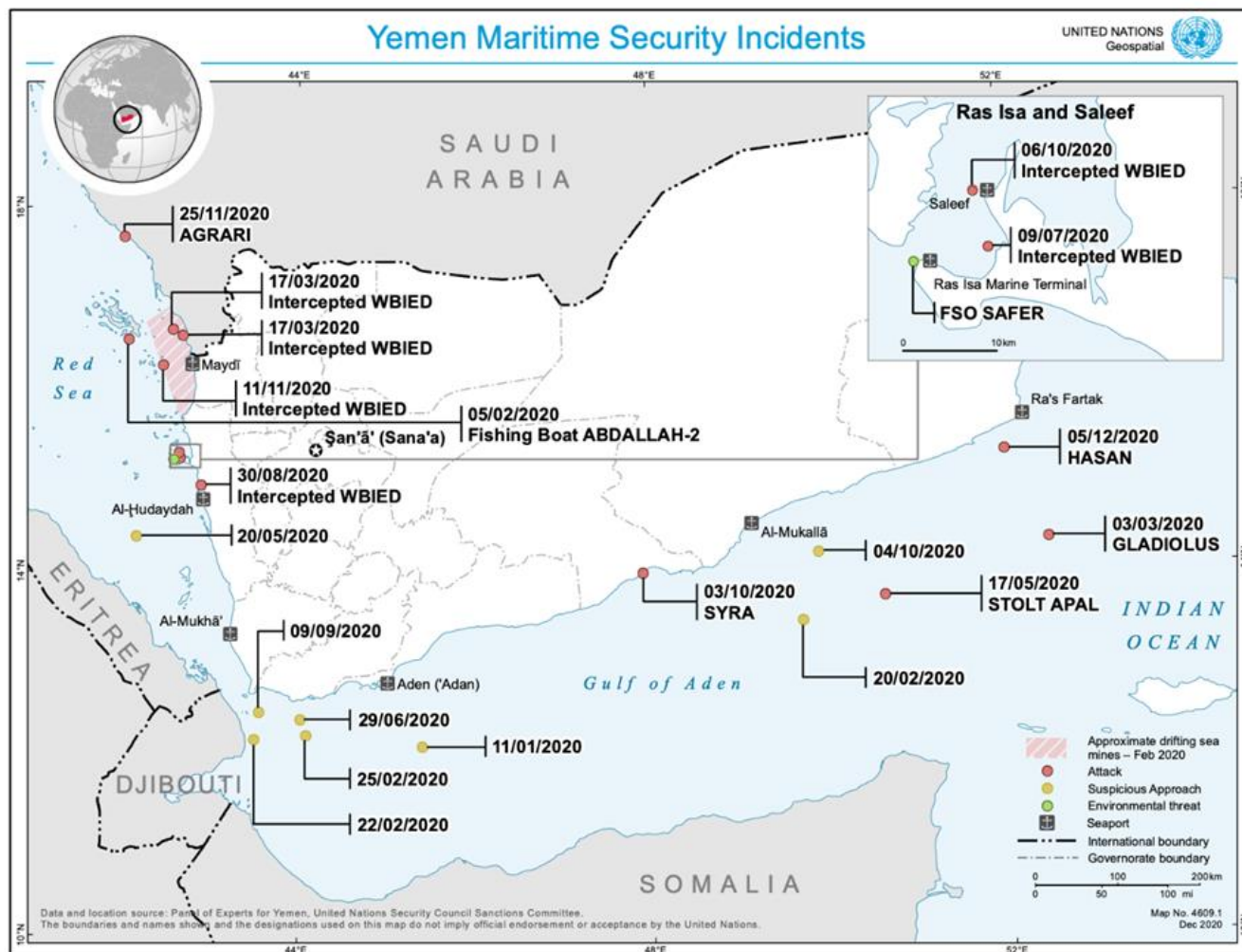
VII. Protección marítima

62. El Grupo observa que en 2020 aumentó el número de incidentes relacionados con ataques y los acercamientos sospechosos a buques civiles, en comparación con 2019. El Grupo también sigue preocupado por la instalación flotante de almacenamiento y descarga *Safer* (número de identificación de buques de la Organización Marítima Internacional (IMO): 7376472), que necesita una reparación urgente y plantea una amenaza de importancia crítica para el medio ambiente del mar Rojo (véase el anexo 21). En el mapa 2 se puede ver la distribución de los incidentes relacionados con la protección marítima ocurridos frente a la costa del Yemen.

³⁴ Véase el anexo 35.

Mapa 2

Incidentes relacionados con la protección marítima en 2020



63. El 3 de marzo, el petrolero de pabellón saudí *Gladiolus* (OMI: 9169548) fue abordado por tres esquifes, dos de los cuales parecían estar controlados a distancia por el tercero. Uno de los esquifes no tripulados entró en contacto con el casco del petrolero sin que se produjera una explosión, mientras que el otro se acercó a unos 10 o 15 metros (véase la figura IV). Otro buque que se encontraba en la zona informó más tarde de que un barco había dado vueltas en círculos antes de explotar, probablemente el esquife que había sufrido daños en el mecanismo de dirección a consecuencia de la colisión o de los disparos del equipo de seguridad del *Gladiolus*. Después un helicóptero naval recogió restos del mar, cuyo análisis ha revelado trazas de combustible y explosivos militares del Departamento de Investigación (RDX). Esto supone que los esquifes no tripulados estaban destinados a ser utilizados como artefactos explosivos improvisados flotantes (véase el anexo 22).

Figura IV
Fotografías del esquife no tripulado acercándose al *Gladiolus* por babor



Fuente: Confidencial.

64. El segundo ataque se produjo el 17 de mayo, cuando dos esquifes se acercaron al *Stolt Apal* (IMO: 9719240), un buque tanque empleado para el transporte de productos químicos y del petróleo, con pabellón del Reino Unido de Gran Bretaña e Irlanda del Norte. Uno de los esquifes se le acercó por la popa, lo que hizo que el equipo de seguridad del buque hiciera disparos de advertencia. Las personas que se encontraban a bordo del esquife devolvieron el fuego con varias ráfagas rápidas y precisas de un arma automática, probablemente una ametralladora, que impactaron en la superestructura del buque y en una cabeza de maniquí que estaba sujeta al ala del puente (véase la figura V). El esquife explotó a una distancia de 200 metros, posiblemente como consecuencia de los disparos de los guardias armados. El otro esquife se alejó del lugar del ataque en dirección norte. En fotografías obtenidas por el Grupo se ven restos humeantes en la estela del *Stolt Apal*. El penacho de humo blanco que se aprecia en las imágenes llevó a algunos analistas a pensar que el esquife podía transportar explosivos de grado militar y que, por lo tanto, estuviera destinado a ser un artefacto explosivo improvisado flotante. También es posible que la explosión se debiera a la ignición de vapores de gasolina procedentes de una línea de combustible defectuosa, por ejemplo (véase el anexo 23)³⁵.

³⁵ El 5 de diciembre, el buque mercante *Hasan* (OMI: 9016179) también fue atacado en las mismas aguas por dos esquifes en los que había hombres armados. El Grupo está investigando si estos dos incidentes están relacionados.

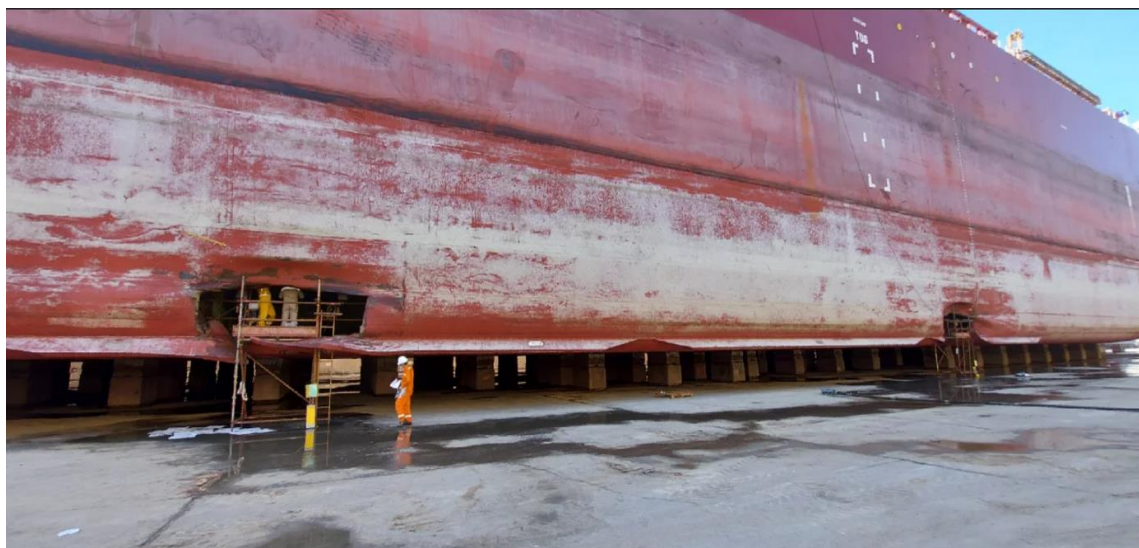
Figura V
Fotografía de la cabeza del maniquí, en la que se aprecia el impacto de múltiples proyectiles



Fuente: Confidencial.

65. El 3 de octubre, el buque cisterna *Syra* (OMI: 9436941), de pabellón maltés, estaba cargando petróleo en la terminal de Rudum cuando se produjeron dos explosiones que dañaron los tanques de lastre a babor (véase la figura VI). Más tarde, la tripulación informó de que había un “barril con luz” flotando a babor, a unos 20 metros del buque, que detonó aproximadamente una hora después de las primeras explosiones, sin dañar el buque. El Grupo obtuvo información que mostraba que las explosiones habían fracturado la quilla de sentina del buque cisterna a unos 10 u 11 metros por debajo de la línea de flotación, lo que indicaba que los artefactos explosivos (posiblemente cargas huecas perforantes) habían sido instalados por buzos (véase el anexo 24).

Figura VI
Fotografía del *Syra* en dique seco donde se aprecian los puntos del casco que resultaron dañados



Fuente: Confidencial.

66. En los casos descritos más arriba, la identidad de los atacantes sigue sin estar clara, aunque es probable que el incidente en el que se vio envuelto el *Syra* esté relacionado con una disputa sobre el control de los ingresos procedentes del petróleo de la terminal de Rudum. Si bien existen similitudes en el *modus operandi* de los dos ataques de marzo y mayo, que también se produjeron en la misma zona geográfica, también hay diferencias considerables. Los artefactos explosivos improvisados flotantes utilizados en el ataque al *Gladiolus* son diferentes de los dos modelos utilizados por los huzíes en el pasado, lo que plantea la posibilidad de que haya surgido en la parte occidental del golfo de Adén un nuevo actor con acceso a sistemas de armas relativamente sofisticados.

67. El 25 de noviembre, el buque cisterna de pabellón maltés *Agrari* (OMI: 9389083) sufrió una explosión a babor, a un metro aproximadamente por encima de la línea de flotación, cuando se encontraba descargando en la planta de Shuqayq, en la Arabia Saudita. Aunque en informes anteriores se mencionaba una mina marina³⁶, fuentes de la Coalición citadas por los medios de comunicación afirmaron posteriormente que los daños se habían debido a la destrucción de un artefacto explosivo improvisado flotante por parte de la Arabia Saudita³⁷. Tanto las minas marinas a la deriva, que en febrero ya se cobraron la vida de cuatro marineros del buque pesquero *Abdallah-2*, como los artefactos explosivos improvisados flotantes de los huzíes, que con frecuencia tienen como objetivo puertos saudíes, siguen suponiendo una amenaza para la navegación comercial en el sur del mar Rojo.

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

VIII. Armas y aplicación del embargo de armas selectivo

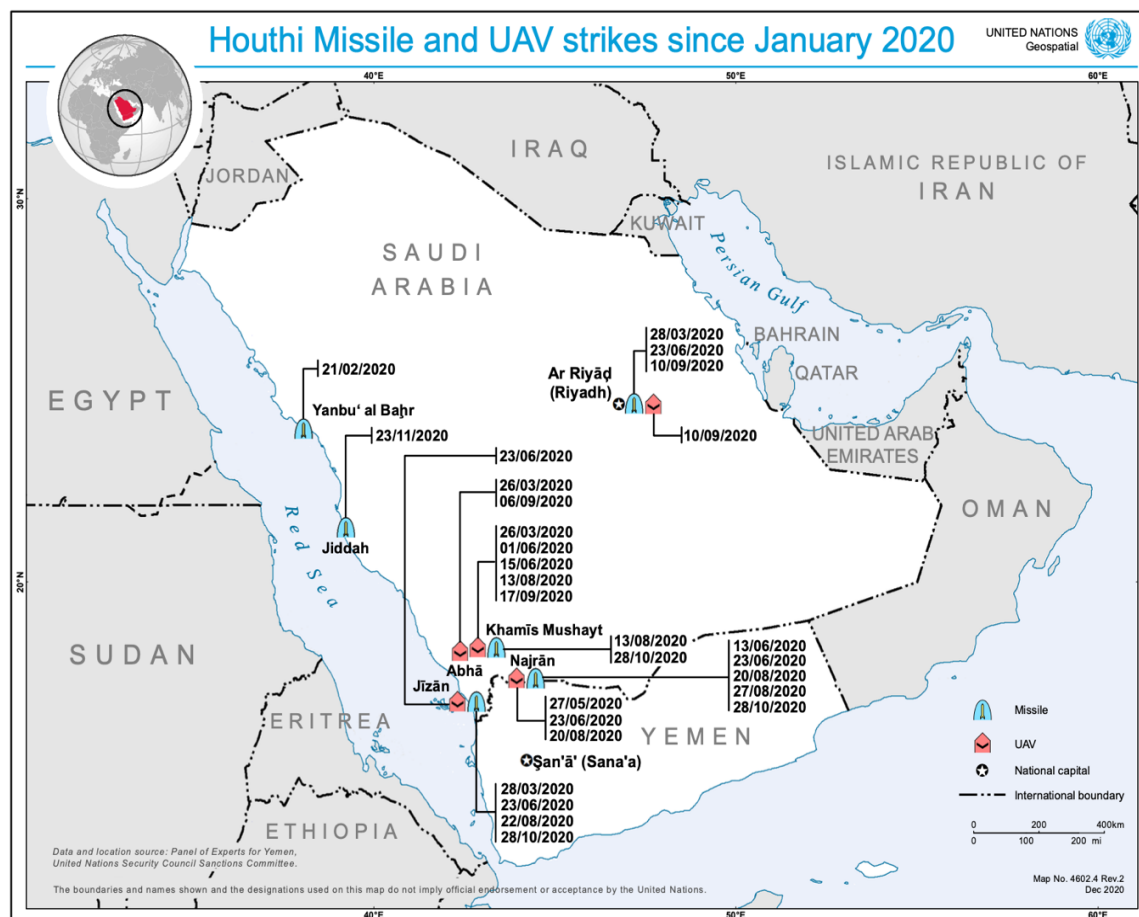
68. De conformidad con lo dispuesto en los párrafos 14 a 17 de la resolución [2216 \(2015\)](#), el Grupo sigue llevando a cabo una serie de actividades de vigilancia e investigación para determinar si se han producido violaciones del embargo de armas selectivo que tiene por objeto impedir que, de forma directa o indirecta, se suministren, vendan o transfieran armas a personas y entidades designadas por el Comité del Consejo de Seguridad establecido en virtud de la resolución [2140 \(2014\)](#), o en su beneficio.

A. Ataques a objetivos en la Arabia Saudita

69. Tras un paréntesis de varios meses, las fuerzas huzíes reanudaron en febrero su campaña aérea contra objetivos ubicados en la Arabia Saudita y la mantuvieron durante todo el año 2020, utilizando misiles tanto balísticos como de crucero, así como aeronaves no tripuladas (véase el mapa 3). Aunque el ejército saudí frustra la mayoría de los ataques sin sufrir daños de consideración, la capacidad del grupo para proyectar su poder más allá del Yemen sigue amenazando la estabilidad regional y supone un desafío para las futuras negociaciones de paz.

Mapa 3

Ataques de las fuerzas huzíes con misiles y aeronaves no tripuladas



70. El Grupo inspeccionó los restos de tres misiles balísticos y un misil de crucero para el ataque terrestre utilizados en los ataques contra Riad y Yanbu (véase el anexo 11), así como los restos de varias aeronaves no tripuladas utilizadas en ataques recientes (véase el anexo 12). El Grupo observa que los restos concuerdan con misiles balísticos de propulsor líquido, probablemente una versión modificada del Borkan-2H, que se desplegó en 2017 y 2018 (véanse los párrs. 80 a 91 del documento [S/2018/594](#)), y con el misil de crucero Quds-1, que se utiliza desde 2019 (véanse los párrs. 58 a 60 del documento [S/2020/326](#))³⁸. Sobre la base de las conclusiones técnicas, el Grupo sigue creyendo que las aeronaves no tripuladas y los artefactos explosivos improvisados flotantes se fabrican en el Yemen con componentes disponibles en el mercado, como motores, hélices y servoactuadores procedentes del extranjero, mientras que los misiles se ensamblan con piezas que se trasladan al territorio controlado por los huzíes en violación del embargo de armas selectivo. A pesar de que se han realizado varias incautaciones destacadas durante el período que se examina, parece que las redes de suministro de los huzíes están lo suficientemente intactas como para que se pueda mantener la frecuencia de los ataques.

B. Desvío de armas de los arsenales del Gobierno del Yemen o de la Coalición para Apoyar la Legitimidad en el Yemen

71. El Grupo está investigando las denuncias formuladas por un líder tribal de Al-Yawf según las cuales algunas personas próximas a altos mandos del Gobierno del Yemen han desviado armas y otro equipo de los almacenes del ejército del país a las fuerzas huzíes. El Grupo se ha puesto en contacto con la Arabia Saudita y con el Yemen para determinar la autenticidad de una carta de la Coalición sobre el incidente, que se publicó en medios de comunicación social (véase la figura VII); las respuestas aún se encuentran pendientes. Dado que el Grupo no puede viajar a lugares cercanos a las líneas del frente, es difícil determinar en qué medida las fuerzas huzíes utilizan armas desviadas de los arsenales del Gobierno del Yemen o de la Coalición, pero es probable que los huzíes sigan contando con armas de esta procedencia.

³⁸ El 23 de noviembre los huzíes atacaron una instalación de Aramco en Yeda con lo que, según afirman, es un nuevo tipo de misil de crucero llamado Quds-2 (véase <http://en.ypagency.net/198784/>). El Grupo está investigando si, efectivamente, se trata de un nuevo sistema de armas.

Figura VII

Carta de la Coalición para Apoyar la Legitimidad en el Yemen sobre el desvío de armas



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

C. Incautaciones en el mar

72. Sobre la base de un análisis de las incautaciones en el mar que han tenido lugar desde 2018 (véase el cuadro 2), el Grupo ha documentado tres rutas distintas para el suministro de armas y materiales conexos destinados a las fuerzas huzíes (véase el mapa 4). Las redes de contrabando utilizan embarcaciones de carga tradicionales (bagalas), que suelen operar sin documentos de registro adecuados y sin transmitir señales del sistema de identificación automática. Estas embarcaciones pueden descargar en pequeños puertos de la región o efectuar transbordos en el mar, por lo que son una opción ideal para el contrabando de armas. La falta de capacidad de la

Guarda Costera del Yemen y la ausencia de una estructura de mando unificada, así como la corrupción imperante en el Yemen, son factores que contribuyen a la gravedad del contrabando.

Cuadro 2

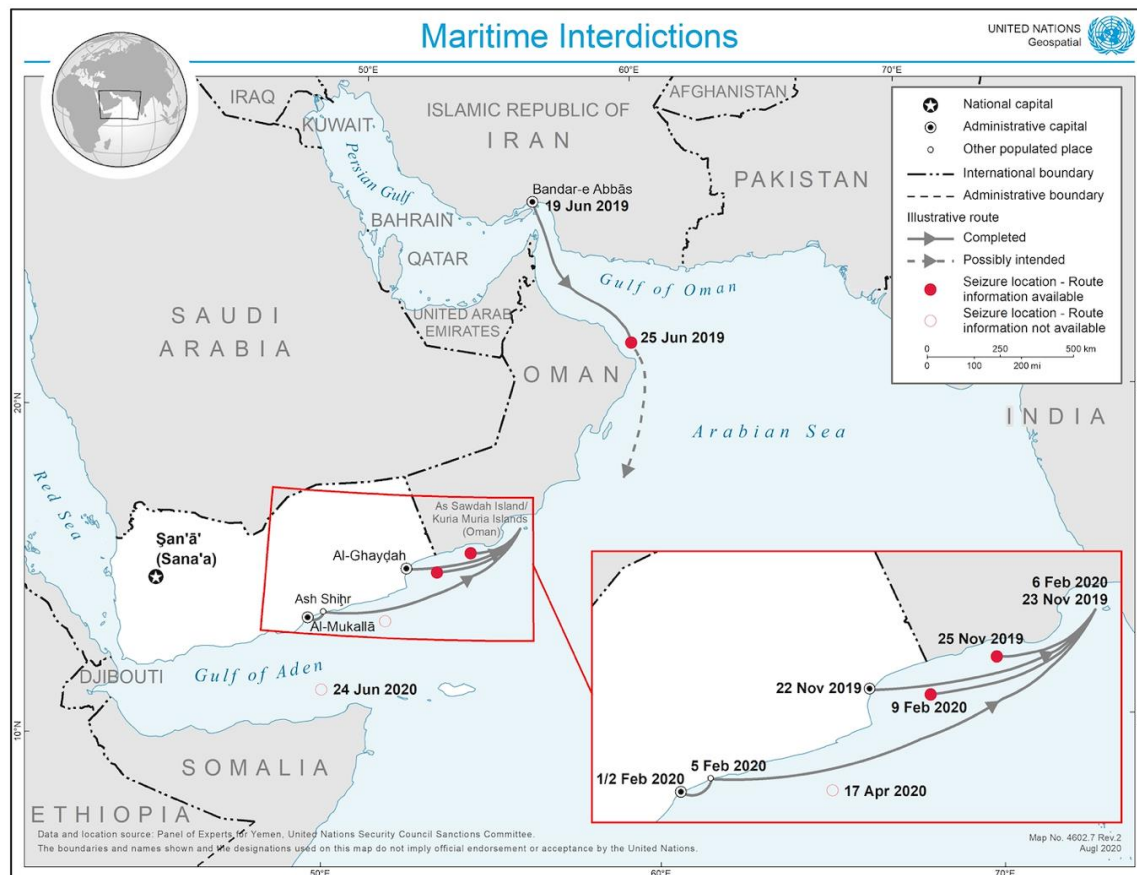
Interceptaciones en el mar ocurridas en 2018-2020

<i>Fecha</i>	<i>Autoridad que realizó la interceptación</i>	<i>Ubicación</i>	<i>Nombre de la embarcación</i>	<i>Material incautado</i>
25 de junio de 2018	Marina de los Estados Unidos	N 13° 21,5' E 47° 22,7'	<i>Ibrahim Dhibayn</i>	2.522 fusiles de asalto de tipo 56-1
25 de junio de 2019	Marina de Australia	N 23° 00,4' E 59° 42'	Desconocido	476.000 cartuchos de 7,62 mm y 697 bolsas de fertilizante químico
25 de noviembre de 2019	Marina de los Estados Unidos	Golfo de Adén	<i>Al-Raheeb</i>	21 contenedores de lanzamiento de misiles guiados antitanque 9M133, dos misiles superficie-aire “358”, componentes de misiles de crucero Quds-1 y C802, piezas para aeronaves no tripuladas y artefactos explosivos improvisados flotantes
9 de febrero de 2020	Marina de los Estados Unidos	Golfo de Adén	<i>Al-Qanas-1</i>	150 contenedores de lanzamiento de misiles guiados antitanque 9M133, tres misiles superficie-aire “358”, varias miras telescópicas
17 de abril de 2020	Marina de la Arabia Saudita	N 14° 34,03' E 51° 35,02'	<i>Al-Shimasi</i> (o <i>Al-Khair-4</i>)	3.002 fusiles de asalto tipo 56-1 y 4.953 cajas de cartuchos para esos fusiles, nueve fusiles antimaterial AM-50, 49 ametralladoras ligeras de tipo PK, varias miras telescópicas
24 de junio de 2020	Marina de la Arabia Saudita	N 12° 20' E 49° 42'	<i>Bari-2</i> (conocido también como <i>Al-Bashir</i> y <i>Al-Sabir</i>)	1.298 fusiles de asalto tipo 56-1, 200 lanzadores RPG-7, 50 fusiles antimaterial AM-50, 5 lanzadores de granadas antitanque tipo RPG-29, 385 ametralladoras ligeras tipo PK, 60 ametralladoras pesadas, 21 contenedores de lanzamiento de misiles guiados antitanque 9M133, 160 rifles de aire comprimido Walther, varias miras telescópicas y otros componentes

Fuentes: Grupo y otras fuentes confidenciales.

73. La primera ruta sigue las costas de Omán y el Yemen y se utiliza para el contrabando de carga militar de gran valor, como componentes de misiles, contenedores de misiles guiados antitanque y componentes de aeronaves no tripuladas y artefactos explosivos improvisados flotantes. Las dos bagalas incautadas en noviembre de 2019 y febrero de 2020 pertenecen a esta ruta (véase el anexo 13 del presente informe, así como el párr. 52 y el anexo 20 del documento [S/2020/326](#)). Los datos obtenidos de los dispositivos GPS de las embarcaciones muestran que procedían de los puertos de Hadramaut y Al-Mahra y se dirigían a la isla de As Sawdah, en Omán, antes de su captura. Esto significa que recibieron la carga en este punto, posiblemente por transbordo desde otra embarcación.

Mapa 4
Intercepciones en el mar, 2019-2020



74. Hay una segunda ruta que se utiliza para el transbordo en el mar frente a la costa de Somalia y, al parecer, sirve principalmente para el suministro de armas pequeñas y armas ligeras. Parece que algunas de las armas están destinadas a Somalia, mientras que otras coinciden con armas documentadas en el arsenal de los huzies. Durante el período analizado se produjeron tres incautaciones que encajan en esta pauta: el 17 de abril y el 24 de junio de 2020, la Marina saudí interceptó dos grandes cargamentos de armas pequeñas y armas ligeras (véase el anexo 14). En el primer caso se trataba de una bagala yemení llamada *Al-Shimasi* (otras fuentes dan el nombre de *Al-Khair 4*), que fue incautada a unas 90 millas náuticas del puerto de Nishtun, mientras que la segunda bagala, *Bari-2*, era más grande, tipo Jelbut, con tripulación somalí, y fue incautada a 70 millas náuticas al nordeste de Bosaso. El Grupo ha podido analizar los datos extraídos de un receptor GPS que se encontró en la embarcación y ha constatado que se dirigía a un punto de encuentro situado a 10 millas náuticas de la costa somalí. Llevaba cigarrillos cargados en Dubái el 12 de junio con destino a Bosaso, así como un cargamento ilícito de armas escondidas en compartimentos ocultos (véase la figura VIII). Los documentos encontrados a bordo, así como las coordenadas del GPS, muestran que la bagala *Bari-2* había navegado anteriormente entre puertos de Somalia, el Yemen y la República Islámica del Irán (véase el anexo 15). Varias fuentes han informado al Grupo de que algunas bagalas yemeníes más pequeñas transportaban la carga desde la costa somalí hasta los puertos de Hadramaut y Al-Mahra. Parece probable que la bagala *Al-Shimasi* fuera uno de esos “proveedores”.

Figura VIII
Compartimentos de carga ocultos en la bagala *Bari-2* utilizados para el contrabando de armas



Fuente: Grupo.

75. El Grupo recibió información sobre una tercera bagala, que fue incautada el 25 de junio de 2019 por la Marina australiana en el Golfo de Omán con un cargamento de 476.000 cartuchos de 7,62 mm y 697 bolsas de fertilizante químico (véase el anexo 16). La tripulación, que era iraní y pakistaní, declaró que había recibido la carga de la “Armada de Sepah” en Bandar Abbas y había zarpado el 19 de junio de 2019 con destino a “Somalia y el Yemen”. Esta bagala tal vez formara parte de la misma ruta de suministro que los dos buques incautados en abril y junio de 2020, si bien la composición del cargamento sugiere que Somalia era el destino final.

76. El Grupo también obtuvo información sobre una tercera ruta que transcurre por Bab al-Mandab. El 7 de mayo de 2020, la Guardia Costera del Yemen se incautó de una embarcación con cuatro individuos a bordo, que más tarde reconocieron que formaban parte de una red de contrabando³⁹ y que estaban trasladando armas en nombre de los huzíes. El líder del grupo declaró que en 2015 había viajado a la República Islámica del Irán, por Omán, para recibir capacitación, y que más tarde había recibido cargas ilícitas de otras embarcaciones frente a las costas de Djibouti y Somalia y las había transportado a puertos del mar Rojo controlados por los huzíes (véase el anexo 17)⁴⁰. El Grupo no ha podido entrevistar a estos “contrabandistas” ni determinar en qué condiciones se hicieron esas declaraciones. Tampoco ha podido inspeccionar ninguna de las armas incautadas en el mar Rojo, pero otras fuentes han confirmado la existencia de esta ruta.

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

⁴⁰ La República Islámica del Irán ha informado al Grupo de que su país acoge a yemeníes heridos, y que “esos viajes se han llevado a cabo exclusivamente por motivos humanitarios”.

D. Contrabando por tierra de componentes procedentes de Omán

77. El Grupo sigue investigando el contrabando de tres toneladas de aeronaves no tripuladas y otros componentes incautados en Al-Yawf en enero de 2019 (véase el párr. 62 del documento [S/2020/326](#)). El Grupo ha recibido información de Omán sobre la identidad de la persona responsable de la empresa que importó la carga desde China, y también ha sabido que el envío se había recogido en el Aeropuerto Internacional de Mascate el 2 de diciembre de 2018 y se había “exportado” ese mismo día a la Zona Franca de Salalah (véase el anexo 18). El Grupo sigue investigando la cadena de custodia del envío después de su llegada a Salalah.

E. Cadena de custodia de armas y componentes

78. En el marco de su mandato, el Grupo sigue investigando la cadena de custodia de las armas incautadas y el equipo conexo, así como de componentes recuperados de los restos de misiles, aeronaves no tripuladas y artefactos explosivos improvisados flotantes (véase el anexo 19). De conformidad con el párrafo 8 de la resolución [2511 \(2020\)](#), el Grupo ha elaborado una lista de los componentes disponibles en el mercado que se encuentran en los sistemas de armas utilizados por personas designadas por el Comité (véase el anexo 20). La lista tiene por objeto ayudar a los Estados Miembros a aplicar las medidas relacionadas con armas de conformidad con la resolución [2216 \(2015\)](#).

1. Misiles de crucero para el ataque terrestre

79. El Grupo sigue investigando la cadena de custodia de varios componentes recuperados de restos de misiles utilizados en ataques contra la Arabia Saudita, así como los encontrados en la bagala *Al-Raheeb*. Ha observado la presencia de transmisores de presión OEM de 30.600 G, fabricados por BD Sensors⁴¹ en Alemania, que forman parte del sistema de alimentación de combustible del misil. El Grupo ha seguido el rastro de los transmisores hasta llegar a dos envíos que se exportaron a empresas de Turquía en 2016 y a la República Islámica del Irán en 2018. La República Islámica del Irán ha informado al Grupo de que el importador es “una empresa comercial privada (...) que no ha participado en ningún acto que contravenga la resolución [2216 \(2015\)](#)”.

80. El Grupo también ha constatado la presencia de servoactuadores utilizados para accionar las superficies de control de un misil con características técnicas similares a las del motor RE30 y el equipo GP32C fabricados por Maxon Motor AG⁴² en Suiza. Los servoactuadores inspeccionados se exportaron en 2017 a una empresa de Hong Kong (China). El Grupo tuvo conocimiento de que las autoridades suizas habían bloqueado exportaciones adicionales a este cliente por motivos de proliferación. China ha informado al Grupo de que la empresa de Hong Kong (China) no existe en la dirección indicada y de que no hay constancia de que la empresa importara servoactuadores en 2017. El Grupo sigue investigando.

2. Misiles superficie-aire

81. El Grupo está investigando la cadena de custodia de los componentes de los misiles superficie-aire que se incautaron en las bagalas *Al-Raheeb* y *Al-Qanas-1*. Hasta el momento no hay indicios de que las fuerzas huzies hayan desplegado este sistema de armas. El motor principal del misil es una turbina de gas Titán fabricada

⁴¹ Véase www.bdsensors.de.

⁴² Véase www.maxongroup.ch/maxon/view/content/index.

por AMT Netherlands⁴³. El Grupo tomó conocimiento de que los motores formaban parte de dos envíos realizados en 2017 y 2019 que fueron recibidos por empresas de Hong Kong (China). La licencia de exportación de los motores, expedida por los Países Bajos, establece explícitamente que no se deben vender ni reexportar. China ha informado al Grupo de que la empresa cuyo nombre se utilizó para importar los motores dejó de existir en 2014. El Grupo sigue investigando. El Grupo ha recibido pruebas de que los módulos de sensores inerciales de la serie MTi-100 fabricados por Xsens Technologies⁴⁴ se exportaron entre 2015 y 2016 a una empresa de China. Se ha puesto en contacto con China para solicitar información sobre la cadena de custodia y está a la espera de la respuesta.

3. Aeronaves no tripuladas

82. El Grupo sigue investigando la cadena de custodia de los componentes recuperados de las aeronaves no tripuladas utilizadas por las fuerzas huzíes para atacar objetivos en la Arabia Saudita y el Yemen. Ha recibido información de que las bobinas de ignición AM7 fabricadas por Swedish Electro Magnets⁴⁵, que el Grupo documentó como parte del sistema motor de una aeronave no tripulada de ala delta (véase el anexo 15 del documento S/2020/326), se exportaron en 2016 a una empresa de la República Islámica del Irán a través de un intermediario de la India.

83. En octubre de 2020 el Grupo inspeccionó los restos de varias aeronaves no tripuladas en el Yemen y documentó la presencia de un motor 3W-110iB2 fabricado en 2018 por 3W-Modellmotoren⁴⁶. El Grupo había documentado anteriormente que los motores de este tipo formaban parte de los vehículos aéreos no tripulados del modelo Samad (véanse el párr. 87 del documento S/2019/83 y el párr. 64 del documento S/2020/326), pero este motor en particular forma parte de un envío diferente, y el Grupo le ha seguido el rastro hasta llegar a una empresa de Alemania.

4. Armas pequeñas y armas ligeras

84. Entre noviembre de 2019 y junio de 2020 se incautaron en bagalas del Golfo de Adén 191 unidades de contenedores de lanzamiento con características técnicas similares a las de los misiles guiados antitanque 9M133 ‘Kornet’. Los misiles guiados antitanque de este tipo han formado parte del arsenal de los huzíes al menos desde 2018, por lo que las incautaciones indican que se han producido suministros en violación del embargo de armas selectivo. Sobre la base de las inspecciones externas realizadas a los contenedores de lanzamiento (no se consiguió que se abrieran, aunque se solicitó), el Grupo constata que los materiales, los colores y las marcas coinciden con la versión Dehlavie del misil guiado antitanque 9M133, que se fabrica en la República Islámica del Irán, y no con el original, que se fabrica en la Federación de Rusia (véase la figura IX). La República Islámica del Irán afirma que estas armas no se ajustan a los productos fabricados en ese país.

⁴³ Véase www.amtjets.com.

⁴⁴ Véase www.xsens.com.

⁴⁵ Véase <https://sem.se>.

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

Figura IX

Misiles guiados antitanque 9M133 incautados el 9 de febrero de 2020 (izquierda), misil guiado antitanque 9M133 'Kornet' fabricado en la Federación de Rusia (derecha)



Fuente: Grupo.

85. Entre las incautaciones realizadas en 2020 figura también un total de 200 lanzadores de granadas tipo RPG-7, cuyas marcas y características técnicas coinciden con las de los lanzadores fabricados en la República Islámica del Irán, así como 59 fusiles de precisión antimaterial AM-50 Sayyad de 12,7 x 99 mm, también fabricados en ese país. Ambos sistemas de armas son utilizados por las fuerzas huzíes, y el Grupo también había documentado los lanzadores de granadas tipo RPG-7 en una incautación anterior (véase el párr. 61 del documento [S/2020/326](#)). La República Islámica del Irán informó al Grupo de que no exportaba armas al Yemen y refuta la constatación del Grupo de que los lanzadores de granadas tipo RPG-7 se hayan fabricado en la República Islámica del Irán.

86. En las dos incautaciones en el mar realizadas en abril y junio de 2020 se decomisaron 4.300 fusiles de asalto tipo 56-1 de 7,62 x 39 mm. Todos tenían características técnicas y marcas coincidentes con los producidos en la fábrica número 26 ("Jianshe"), en China, en 2016 y 2017. El Grupo observa que estos fusiles parecen pertenecer al mismo lote de producción documentado en incautaciones de 2018 (véanse los párrs. 95 y 96 del documento [S/2019/83](#) y el párr. 61 del documento [S/2020/326](#)). También se incautaron 434 ametralladoras ligeras tipo PK, algunas de las cuales tenían marcas coincidentes con las de fabricación china (véase la figura X). China ha informado al Grupo de que no exporta armas al Yemen, pero no ha facilitado información que aclare la cadena de custodia de las armas descritas.

Figura X

Marcas en el rifle de asalto tipo 56-1 (izquierda), ametralladora ligera tipo M80/PK (derecha)



Fuente: Grupo.

87. También se incautaron 160 rifles de aire comprimido LG 1250 Dominator fabricados en Alemania, y 530 marcadores de pintura Tippmann 98 fabricados en los Estados Unidos (véase la figura XI). El Grupo cree que estas “armas” estaban destinadas a fines de entrenamiento. El Grupo siguió la cadena de custodia de los rifles de aire comprimido hasta llegar a un comerciante del Líbano, que los vendió en 2019 a un cliente sin documentación.

Figura XI

Rifle de aire comprimido LG 1250 (izquierda) y marcador de pintura Tippmann 98 (derecha)



Fuente: Grupo.

5. Miras de armas

88. En las incautaciones de febrero y junio de 2020 también se decomisó un total de 35 miras telescópicas para armas POSP (5 modelos de 8 x 42, 10 modelos de 4 x 24 y 20 modelos de 12 x 50) fabricadas en Belarús. Se informó al Grupo de que se habían exportado entre 2016 y 2018 a dos entidades de la República Islámica del Irán, con declaraciones de usuario final en las que se afirmaba que eran para uso exclusivo de las fuerzas armadas iraníes. El Grupo observa que las miras telescópicas PGO-7V3 incautadas en Adén en 2018 también se habían exportado a la misma empresa de la República Islámica del Irán (véase el párr. 61 del documento [S/2020/326](#)). La República Islámica del Irán ha informado al Grupo de que las Fuerzas Armadas del Irán “aún están utilizando” las miras importadas de Belarús. En las incautaciones de

noviembre de 2019 y de febrero y junio de 2020 también se decomisó un total de 56 miras telescópicas térmicas para armas de la serie RU de fabricación iraní⁴⁷ y 37 visores de fusil Ghadir-4 de 3-12 x 50 PM II.

IX. Contexto económico y sinopsis de la situación financiera

89. El Grupo ha investigado el contexto económico en el que las personas designadas en virtud de las resoluciones 2140 (2014) y 2216 (2015), y sus redes, han seguido operando en contravención de las sanciones. En particular, el Grupo examinó las corrientes de dinero y la mala administración de fondos públicos, que constituyen una amenaza para la paz, la seguridad y la estabilidad del Yemen.

A. Control de los recursos financieros por los huzíes y su red

1. Ingresos recaudados por los huzíes de activos estatales

90. El Grupo sigue investigando cómo generan ingresos los huzíes para financiar su actividad bélica. Los huzíes han conseguido recaudar y movilizar miles de millones de riales yemeníes anualmente controlando entidades estatales generadoras de ingresos y recaudando impuestos personales y empresariales.

91. El Grupo ha obtenido copias de las estimaciones presupuestarias presentadas por los huzíes a la Cámara de Representantes de Saná para su aprobación. En el presupuesto figuraban estimaciones para los semestres primero y segundo del ejercicio económico 2019, así como cifras clave del presupuesto para 2018.

92. Si bien los ingresos recaudados en virtud del Título 1 (ingresos tributarios) se mantuvieron estables durante el período, los correspondientes a los Títulos 2 y 3 (donaciones y participación del Gobierno del Yemen en los beneficios de las empresas paraestatales, las corporaciones y otras entidades) han caído desde 2015 hasta la fecha. Los ingresos totales se redujeron a la mitad, de 1,053 billones de riales yemeníes en 2015 a menos de 500.000 millones en 2019. Entre los factores que llevaron a esta fuerte caída figuran los siguientes:

a) La caída de los ingresos en concepto de impuestos en el período 2015-2019 como consecuencia de la desviación de fondos procedentes de beneficios y ganancias de capital generados por la participación del Gobierno del Yemen en empresas estatales y paraestatales y la aplicación de medidas tributarias arbitrarias e ilegales. Los huzíes se apropiaron agresivamente de las corrientes de ingresos del Gobierno del Yemen controlando la gestión de empresas e instituciones. En 2019 los huzíes redoblaron los esfuerzos para dejar al Gobierno del Yemen con muy pocos ingresos correspondientes al Título 3 (en 2018 los ingresos se cifraron en 471.490 millones de riales yemeníes, mientras que las proyecciones para 2019, que cayeron bruscamente, totalizaron 76.890 millones de riales yemeníes). El Grupo considera que los huzíes desviaron la diferencia de esta categoría tributaria (394.600 millones de riales yemeníes) en 2019. Al controlar a estas empresas, los huzíes imponen gastos que afectan a los resultados de las empresas y dejan muy pocos ingresos en concepto de impuestos para el Gobierno del Yemen (véase el anexo 25).

b) La no presupuestación de partidas correspondientes al Título 2, como la ayuda extranjera en forma de donaciones y asistencia (en especie y en efectivo), que, según las leyes yemeníes, tienen que contabilizarse. Los huzíes crearon un organismo

⁴⁷ La República Islámica del Irán afirma que estas miras “no se ajustan a los productos fabricados por (...) el Irán y que hay productos similares fabricados por varias empresas en diferentes países”.

autónomo ajeno al presupuesto del Estado —el consejo supremo para la gestión y coordinación de las cuestiones humanitarias— para gestionar estas donaciones directamente y con gran autonomía, con un nivel mínimo de rendición de cuentas y transparencia.

93. Los cálculos y estimaciones conservadores del Grupo, junto con un análisis detenido de la documentación recopilada, revelan que en 2019 los huzíes, a través de los numerosos canales y mecanismos que han establecido, consiguieron desviar como mínimo un total de 1,039 billones de riales yemeníes, equivalentes a 1.800 millones de dólares (en 2019, 1 dólar = 568 riales yemeníes), que estaban destinados originalmente a llenar las arcas del Gobierno del Yemen, pagar salarios y prestar servicios básicos a los ciudadanos. Los huzíes han desviado esta suma con objeto de financiar sus operaciones (véase el anexo 25).

2. Desvío de fondos

94. El Grupo investigó un caso de desvío de fondos relacionado con la empresa estatal Kamaran Industry and Investment (véase el anexo 26). La empresa pagó más de 23.900 millones de riales yemeníes (64,7 millones de dólares) en concepto de impuesto de sociedades en 2015, por lo que se trata de uno de los mayores contribuyentes financieros del Gobierno del Yemen. En 2017, los huzíes se hicieron con el control de Kamaran y nombraron director general a Ahmad al-Sadiq. Cuando se formalizó este nombramiento, Kamaran se encontraba en una situación financiera muy saneada, con una situación de liquidez de aproximadamente 17.700 millones de riales yemeníes, 24,585 millones de dólares (6.146 millones de riales yemeníes) y 666.000 euros (200 millones de riales yemeníes).

95. Los huzíes comenzaron a presionar a la empresa pidiéndole importantes contribuciones financieras al tesoro del “Estado”. Por ejemplo, el Ministerio de Finanzas le solicitó una transferencia de 38.000 millones de riales yemeníes, el equivalente a 152 millones de dólares (en 2017, 1 dólar = 250 riales yemeníes) en señal de solidaridad con el “Estado” durante la crisis financiera de 2017. Esta suma superaba con creces la posición de tesorería de la empresa en ese momento, que era de aproximadamente 24.000 millones de riales yemeníes en efectivo y equivalentes de efectivo.

96. La investigación del Grupo también ha revelado que el director general de la empresa, nombrado por los huzíes, empezó a gastar millones de riales en desembolsos, bonificaciones y regalos a personas leales a los huzíes y a líderes de la milicia. El Grupo ha obtenido documentos que muestran que en 2019 Kamaran dio más de 8,5 millones de riales yemeníes a los miembros de un comité parlamentario entre los que se encontraban el presidente del parlamento huzí, su adjunto y otros parlamentarios, mientras que otro documento muestra una transferencia en efectivo de 11 millones de riales yemeníes al parlamento.

3. Confiscación ilícita de activos

97. El Grupo continúa investigando, en el marco de su mandato, la financiación de las operaciones militares de los huzíes mediante la confiscación ilícita de activos. Como indicó en sus informes finales [S/2018/594](#) y [S/2019/83](#), los huzíes establecieron la guardia judicial encabezada por Saleh Mosfer Saleh Alshaer. Este es una figura clave en las actividades de los huzíes destinadas a confiscar activos de sus oponentes y de hombres de negocios, y es un aliado muy cercano a Abdulmalik al-Houthi, una persona incluida en la lista.

98. Sobre la base de investigaciones pasadas y presentes, el Grupo ha elaborado una lista de personas y empresas cuyos activos han sido confiscados ilegalmente por la

guardia judicial en los últimos tres años (véase el anexo 27). La lista se actualizará a medida que se reúna más información sobre las confiscaciones de Alshaer. El Grupo también considera que la apropiación ilícita constituye una violación de las normas internacionales de derechos humanos aplicables y del derecho internacional humanitario⁴⁸.

99. El Grupo ha recibido información de diversas fuentes que indica que Alshaer, en calidad de custodio judicial, está preparando una orden judicial para confiscar las viviendas y propiedades del ex Presidente Ali Abdullah Saleh (YEi.003). La guardia judicial también está conspirando para confiscar las propiedades y los fondos de los hijos de Saleh: Tariq Muhammad Abdullah Saleh, Ahmed Ali Abdullah Saleh (YEi.005) y Ammar Muhammad Abdullah Saleh. El Grupo está investigando estos casos y observa que algunas confiscaciones están incluidas en las medidas de congelación de activos.

100. El Grupo ha recibido pruebas adicionales de que el tribunal penal especializado de Saná ha designado a Alshaer custodio judicial de los fondos y activos confiscados a los oponentes huzíes. El tribunal está utilizando sus facultades y su posición para dar más legitimidad y legalidad al saqueo, el robo y la apropiación de bienes en beneficio de Alshaer, el custodio judicial (véase el anexo 26 del documento S/2020/326).

101. El tribunal ha dictado resoluciones por las que se ordenaba incautar todos los bienes, dentro y fuera del país, pertenecientes a 75 líderes militares, 35 parlamentarios y al menos 100 líderes políticos, así como al Presidente Hadi y a miembros de su gabinete. Estas decisiones no cumplen los requisitos del debido proceso⁴⁹.

102. El Grupo sigue investigando esas resoluciones y sus consecuencias para los acusados, y si la guardia judicial está cumpliendo las órdenes del tribunal de confiscar los bienes. También está investigando los beneficios financieros derivados de esas medidas, la forma en que se incautan y administran esos activos y si ese dinero se está utilizando para financiar la actividad bélica de los huzíes.

B. Corrupción y blanqueo de dinero por parte de funcionarios asociados con el Gobierno del Yemen⁵⁰

1. El depósito saudí en el Banco Central del Yemen en Adén

103. El Grupo ha investigado un caso de blanqueo de dinero⁵¹ y corrupción cometido por funcionarios del Gobierno del Yemen (véase el anexo 28) que afectó al acceso de

⁴⁸ Artículo 17 de la Declaración Universal de Derechos Humanos (1948); artículo 25 de la Carta Árabe de Derechos Humanos (1994); artículo 4 2) g) del Protocolo Adicional a los Convenios de Ginebra del 12 de Agosto de 1949 relativo a la Protección de las Víctimas de los Conflictos Armados Sin Carácter Internacional (Protocolo II) (1977); y normas 50 y 52 del estudio del Comité Internacional de la Cruz Roja sobre el derecho internacional humanitario consuetudinario (disponible en https://ihl-databases.icrc.org/customary-ihl/spa/docs/v1_rul).

⁴⁹ Véanse el artículo 11 de la Declaración Universal de Derechos Humanos, el artículo 14 del Pacto Internacional de Derechos Civiles y Políticos y los artículos 7 y 9 de la Carta Árabe de Derechos Humanos. El Grupo dispone de copias de las decisiones.

⁵⁰ Habida cuenta de la información recibida por el Grupo después de la publicación del presente informe, se están examinando la sección IX.B, el anexo 28, el texto relacionado que figura en el cuadro 1 y la recomendación incluida en el párrafo 161, por lo que no se deberán tener en cuenta, a la espera de una valoración definitiva.

⁵¹ Los delitos de corrupción, como el robo de activos públicos, generan ganancias que se tienen que blanquear. El blanqueo de dinero, el proceso de ocultar el dinero derivado del delito, se produce después del delito principal. En el anexo 28 se muestra el vínculo entre la corrupción y el blanqueo de dinero: los fondos del depósito saudí se canalizaron ilegalmente a través del

los civiles yemeníes a suministros de alimentos adecuados, en violación del derecho a la alimentación⁵².

104. Con una economía que se tambaleaba después de varios años de conflicto e inestabilidad, y con una escasez alimentaria que empezaba a afectar a la población, el país buscó asistencia financiera extranjera para restablecer sus finanzas y asegurar unas reservas de divisas muy necesarias para financiar importaciones de alimentos esenciales. En el marco de su Programa de Desarrollo y Reconstrucción para el Yemen, la Arabia Saudita depositó 2.000 millones de dólares en el Banco Central del Yemen en enero de 2018. Este depósito proporcionó los dólares necesarios para financiar cartas de crédito destinadas a la compra de productos básicos como arroz, azúcar, leche, trigo y harina, a fin de reforzar la seguridad alimentaria y estabilizar los precios dentro del país⁵³.

105. En virtud de este mecanismo, se permitía a los comerciantes que, para beneficiarse del depósito saudí, financiaran sus importaciones a través de bancos comerciales locales que se encargaban de todos los trámites administrativos trabajando directamente con el Banco Central del Yemen. Esta debía ser una operación sencilla y conforme a los procedimientos habituales de financiación del comercio, pero las investigaciones del Grupo indican que el Banco Central del Yemen incumplió sus propias normas sobre divisas, manipuló el mercado de divisas y blanqueó una parte considerable del depósito saudí mediante un sofisticado plan de blanqueo de dinero⁵⁴.

106. Los tipos de cambio preferenciales otorgados a los comerciantes para que financiaran sus importaciones causaron grandes pérdidas al Banco Central del Yemen, por encima de los 423 millones de dólares. Al absorber estas pérdidas, básicamente el banco convirtió un activo en un pasivo en su balance, una simple manipulación contable con graves consecuencias financieras para el banco, mientras que los comerciantes “preferentes” recibieron 423 millones de dólares a expensas de la población yemení.

107. En el informe *Food Security and Price Monitoring*⁵⁵ sobre el Yemen elaborado por el Programa Mundial de Alimentos se indica que existe una correlación positiva entre el tipo de cambio entre el dólar de los Estados Unidos y el rial yemení y los precios de los alimentos en el Yemen. Por ejemplo, en 2019 el rial yemení se depreció un 23 % frente al dólar de los Estados Unidos y, como resultado, el precio de la cesta mínima de alimentos aumentó un 21 %. El precio de la cesta se vio afectado principalmente por dos productos básicos —el aceite de cocina y el azúcar—, que subieron un 47 % y un 40 %, respectivamente. El Banco Central del Yemen ofrecía tipos de cambio preferenciales a los comerciantes que importaban estos dos

sistema bancario mediante la manipulación de los tipos de cambio, y luego se transfirieron al extranjero a través del sistema de cartas de crédito.

⁵² Artículo 11 del Pacto Internacional de Derechos Económicos, Sociales y Culturales. Sobre la cuestión del derecho a la alimentación en los conflictos armados véase, entre otros, [A/72/188](#). Con respecto a la aplicabilidad del Pacto en los conflictos armados, véase, en particular, [E/2015/59](#). Véase también www.ohchr.org/EN/Issues/ESCR/Pages/Food.aspx.

⁵³ Una carta de crédito es una promesa que hace un banco, en nombre del comprador (solicitante o importador), de pagar al vendedor (beneficiario o exportador) una suma determinada en la moneda acordada, generalmente dólares de los Estados Unidos.

⁵⁴ El Gobierno del Yemen ha enviado una comunicación oficial al Grupo en la que lo ha informado de que las cartas de crédito del depósito saudí se someten a una larga lista de medidas de diligencia debida a varios niveles (bancos locales, Banco Central del Yemen, Ministerio de Finanzas de la Arabia Saudita, Banco Central de la Arabia Saudita y Banco Comercial Nacional) y satisfacen las normas internacionales de lucha contra el blanqueo de dinero y la financiación del terrorismo.

⁵⁵ Disponible en <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000119039.pdf>.

productos, pero es muy evidente que este descuento no se trasladó a los consumidores. Además, en 2019 el precio internacional de los cereales se encontraba a niveles inferiores a los de los últimos años, y el aceite vegetal, al nivel más bajo de los últimos 11 años, aunque seguían subiendo dentro del Yemen⁵⁶.

108. En una evaluación publicada por el Programa Mundial de Alimentos el 2 de noviembre⁵⁷ se determinó que el costo de la cesta mínima de alimentos había aumentado “notablemente” durante la primera mitad de 2020, hasta superar el punto de referencia de la crisis de 2018 en un 23 %, y había alcanzado los 6.755 riales yemeníes por persona y mes en las zonas controladas por el Gobierno del Yemen. En el 70 % de los hogares encuestados aproximadamente, la subida de los precios de los alimentos obligó a emplear mecanismos de adaptación, como sustituir los alimentos preferidos por otros más baratos o reducir las porciones de alimentos.

2. Captura por las élites

109. El análisis del Grupo muestra que 91 empresas comerciales se beneficiaron del mecanismo saudí de las cartas de crédito. Apenas nueve empresas capturaron el 48 % de los 1.890 millones de dólares que conformaban el depósito saudí. Las nueve pertenecen a un único holding: el Grupo Hayel Saeed Anam⁵⁸.

110. El Grupo Hayel Saeed Anam recibió un total de 872,1 millones de dólares del depósito saudí. Este grupo tiene una amplia presencia en el Yemen a través de numerosas empresas comerciales en diferentes sectores. Tiene capacidad para acceder a mercados y proveedores extranjeros, y ha colocado a exempleados en funciones clave del Gobierno del Yemen, incluso como altos cargos del Banco Central y asesores en el Gabinete Ministerial. Esto le da una ventaja comparativa y competitiva frente a otros importadores, de ahí su capacidad para capturar una gran parte del depósito.

111. El análisis del Grupo muestra que, entre mediados de 2018 y agosto de 2020, el Grupo Hayel Saeed Anam⁵⁹ obtuvo un beneficio de aproximadamente 194,2 millones de dólares solo a través el mecanismo de las cartas de crédito, sin contar los beneficios obtenidos de la importación y venta de productos básicos. El tipo de cambio preferencial otorgado por el Banco Central del Yemen a los importadores reportó al Grupo Hayel Saeed Anam y a otros comerciantes importantes beneficios antes de la importación, que ascendieron a casi 423 millones de dólares en esos dos años.

112. Los 423 millones de dólares son dinero público transferido ilegalmente a corporaciones privadas. Los documentos proporcionados por el Banco Central del Yemen no explican por qué se adoptó una estrategia tan destructiva. El Grupo considera que se trata de un caso de blanqueo de dinero y corrupción cometido por instituciones gubernamentales, en este caso el Banco Central del Yemen y el Gobierno del país, en connivencia con empresas y personalidades políticas bien situadas y en beneficio de un grupo selecto de comerciantes y empresarios privilegiados, prácticas que se ajustan a la definición de “captura por las élites”⁶⁰.

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

⁵⁷ Disponible en <https://reliefweb.int/sites/reliefweb.int/files/resources/WFP-0000120471.pdf>.

⁵⁸ Véase www.hsagroup.com/.

⁵⁹ El Grupo Hayel Saeed Anam ha informado al Grupo de que, aunque ese Grupo, junto con otros comerciantes, efectivamente tuvo tipos de cambio preferenciales o por debajo del mercado, el descuento se trasladaba a los consumidores sin que el Grupo Hayel Saeed Anam se beneficiara económicamente. El Grupo ha solicitado documentación adicional al Grupo Hayel Saeed Anam para comprobar la veracidad de esta afirmación.

⁶⁰ La captura por las élites es un tipo de corrupción en que los recursos públicos se orientan al beneficio de unos pocos individuos de condición social superior en detrimento del bienestar de la población en general.

C. Tensión entre el Gobierno del Yemen y los huzíes por las importaciones de petróleo

1. Importadores de combustible afiliados a los huzíes

113. El Grupo ha reunido y analizado datos procedentes de diversas fuentes del Yemen y del Mecanismo de Verificación e Inspección de las Naciones Unidas relativos a los envíos de petróleo al puerto de Al-Hudayda en 2019 y 2020, a fin de comprender plenamente los efectos de los decretos núms. 49 y 75 del Gobierno del Yemen en el comercio de combustible de los huzíes (véase el párr. 116 del documento S/2019/83). Los datos muestran que los decretos obligaron a los huzíes a consolidar sus operaciones, principalmente porque varios importadores incumplían las condiciones establecidas en los decretos, lo cual redujo el número de importadores a la mitad: de aproximadamente 30 en 2018 a 15 a finales de 2019. El Grupo está observando patrones similares en el primer semestre de 2020, y ahora Tamco controla más del 30 % del mercado de importación de combustible en Al-Hudayda.

114. Tamco⁶¹ ha ido aumentando progresivamente su cuota de mercado desde que entró en vigor el Decreto núm. 75. La empresa, que es propiedad de Ahmed Al-Muqbil, entró en el mercado de los derivados del petróleo después de que los huzíes decidieran liberalizar el comercio de derivados en 2016. La investigación del Grupo sobre Tamco ha puesto de manifiesto que en 2018 esta empresa suministró petróleo a Star Plus, propiedad de Al Faqih and Associates. Al Faqih es empleado de Salah Fleetah, que es hermano de Mohamed Salah Fleetah, el portavoz de Abdulmalik al-Houthi.

2. Instrumentalización del petróleo

115. El Grupo está presenciando un nuevo recrudecimiento de las tensiones entre el Gobierno del Yemen y los huzíes por las importaciones de petróleo. En mayo, en represalia por la violación por parte de los huzíes del Acuerdo sobre Al-Hudayda⁶², el Gobierno del Yemen hizo que hasta 23 buques cisterna sufrieran retrasos en la zona de espera de la Coalición en Al-Hudayda. Con la ralentización de las importaciones de petróleo a través de Al-Hudayda, Yemen Petroleum Company, controlada por los huzíes, empezó a racionar injustificadamente el combustible, a pesar de que los volúmenes distribuidos dentro del país se habían mantenido constantes en términos anuales⁶³. A petición de la Oficina del Enviado Especial del Secretario General para el Yemen, el Gobierno permitió que 13 buques atracaran en Al-Hudayda entre junio y noviembre para apaciguar las tensiones entre ambas partes.

116. El Grupo también ha visto un cambio en la estrategia del Gobierno del Yemen para manejar las importaciones de petróleo al país. El Gobierno del Yemen ha estado redirigiendo buques desde Al-Hudayda hacia Adén, lo cual representa un intento claro del Gobierno del Yemen por controlar mejor el suministro de petróleo, reducir la posición dominante del puerto de Al-Hudayda y obtener un mayor porcentaje de los impuestos y derechos de aduana sobre el petróleo. Con esta medida, el Gobierno del Yemen también está intentando romper el monopolio de ciertos comerciantes de petróleo sobre el puerto de Adén. Algunos importadores de petróleo que operan en Saná, como Tamco, han utilizado recientemente el puerto de Adén para sus

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

⁶² En marzo de 2020, los huzíes desviaron 50.000 millones de riales yemeníes del Banco Central del Yemen en Saná, lo que constituye una violación del Acuerdo sobre Al-Hudayda, que establece que los ingresos derivados del puerto de Al-Hudayda deben depositarse en el Banco Central del Yemen en Al-Hudayda y utilizarse posteriormente para pagar los sueldos de los funcionarios públicos. Los fondos no se utilizaron para pagar salarios.

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

importaciones de petróleo y, según varias fuentes, esta empresa tiene planes de abrir una oficina allí.

117. El Grupo sigue investigando esos cambios, pero considera que la crisis actual del petróleo es de naturaleza cada vez más política y que ambas partes están utilizando este producto para alcanzar sus objetivos sociopolíticos. Esto podría llegar a perjudicar la paz y la estabilidad del país.

X. Vigilancia de las medidas de congelación de activos

118. De conformidad con el párrafo 2 de la resolución [2511 \(2020\)](#), el Grupo sigue investigando la aplicación por los Estados Miembros de las medidas de congelación de activos.

119. El Grupo está siguiendo de cerca la decisión del Tribunal Federal Suizo del 19 de mayo de 2020⁶⁴ a favor de United Bank of Switzerland (UBS), en la que se ordena devolver al banco tres carpetas que contienen información confidencial sobre dos transferencias bancarias, por un total de 65 millones de dólares, realizadas desde una cuenta bancaria de UBS perteneciente a una persona sin especificar incluida en la lista hacia cuentas bancarias de Singapur pertenecientes a un familiar de Ali Abdullah Saleh y Ahmed Ali Abdullah Saleh, ambos incluidos en la lista. El Grupo entiende que la autoridad suiza de supervisión del mercado financiero, la Fiscalía General suiza y la oficina suiza encargada de las denuncias relativas al blanqueo de dinero están siguiendo este caso. El Grupo ha solicitado información a Suiza y está esperando su respuesta.

XI. Actos que violan el derecho internacional humanitario y los derechos humanos

120. De conformidad con los párrafos 9, 17, 18 y 21 de la resolución [2140 \(2014\)](#) del Consejo de Seguridad, leídos conjuntamente con el párrafo 19 de la resolución [2216 \(2015\)](#) y el párrafo 6 de la resolución [2511 \(2020\)](#), el Grupo ha investigado varias violaciones del derecho internacional humanitario y el derecho internacional de los derechos humanos, así como abusos de los derechos humanos cometidos por todas las partes en el Yemen.

A. Actos e incidentes atribuidos a la Coalición para Apoyar la Legitimidad en el Yemen

1. Violaciones del derecho internacional humanitario relacionadas con los ataques aéreos lanzados por la Coalición para Apoyar la Legitimidad en el Yemen

121. El Grupo ha investigado cinco ataques aéreos y ha concluido las investigaciones de dos incidentes (14 de febrero y 12 de julio) en los que murieron 41 personas y otras 24 resultaron heridas. La mayoría de las víctimas eran mujeres y niños. El Grupo sigue investigando los incidentes restantes. En el anexo 29 hay más información al respecto.

⁶⁴ Disponible en

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 octubre, el Grupo se reunió en Riad con el equipo conjunto de evaluación de incidentes y con funcionarios de la Arabia Saudita. Se le informó de que el tribunal militar saudí estaba enjuiciando ocho incidentes relacionados con ataques aéreos (véanse el párr. 99 y el cuadro 7 del documento [S/2020/326](#)). En uno de estos casos (hospital de Abs, 5 de agosto de 2016) ha concluido el juicio en primera instancia, y en otros dos (autobús en Dayan, 9 de agosto de 2019, y boda en Bani Qees, 22 de abril de 2018) las actuaciones judiciales están a punto de concluir. Un incidente adicional se remitió a la fiscalía militar en 2020. Además, el Grupo ha recibido pruebas de que tres oficiales militares yemeníes se encuentran detenidos en la Arabia Saudita en relación con la huelga de las funerarias de Saná del 8 de octubre de 2016, pero no se ha puesto en marcha ninguna actuación judicial contra ellos desde que fueron detenidos, en 2016.

123. En noviembre, la Arabia Saudita informó sobre ocho ataques aéreos investigados por el Grupo entre 2016 y 2019 (véase el anexo 29).

124. Se informó al Grupo de que la Coalición había pagado indemnizaciones a las víctimas de seis incidentes, y de que los beneficiarios habían tenido que viajar a Marib para cobrarlas. El Grupo envió una carta a la Arabia Saudita en la que solicitaba más detalles, y está esperando respuesta.

125. El Grupo no tiene conocimiento de que ningún otro miembro de la Coalición, incluidos los Emiratos Árabes Unidos⁶⁵, haya iniciado actuaciones judiciales relacionadas con denuncias de violaciones del derecho internacional humanitario y los derechos humanos en el Yemen.

2. Violaciones relacionadas con detenciones realizadas por la Arabia Saudita y los Emiratos Árabes Unidos

Arabia Saudita

126. El Grupo ha investigado la detención de cinco personas en el Yemen que posteriormente fueron trasladadas a la Arabia Saudita, donde tres de ellas siguen detenidas (véase el anexo 30). El Grupo continúa investigando el caso de Mustafa Hussain al-Mutawakel⁶⁶. La última vez que se tuvo noticia de su paradero, en septiembre de 2018, se encontraba bajo la custodia de la Arabia Saudita⁶⁷. El Grupo ha enviado cartas a la Arabia Saudita y al Gobierno del Yemen, y está esperando respuesta.

Emiratos Árabes Unidos

127. El Grupo sigue investigando casos de detención y privación de libertad arbitrarias, desaparición forzada y tortura por parte de fuerzas de los Emiratos Árabes Unidos en el Yemen. El Grupo ha recibido pruebas de la detención de tres personas en Balhaf (Shabwa), el Aeropuerto Internacional de Al Rayyan (Al-Mukalla) y un lugar cercano al puerto petrolero de Dubbah (Ash Shihr, Hadramaut), todos ellos lugares controlados por estas fuerzas (véase el anexo 30). El Grupo ha enviado una carta a los Emiratos Árabes Unidos y está esperando respuesta.

⁶⁵ El Grupo investigó varios casos de violaciones del derecho internacional humanitario y los derechos humanos por parte de los Emiratos Árabes Unidos en el Yemen. Véanse los párrs. 100 y 101 del documento [S/2020/326](#), el párr. 142 del documento [S/2019/83](#), los párrs. 166 a 172 del documento [S/2018/594](#) y los párrs. 132 a 134 del documento [S/2018/193](#).

⁶⁶ El nombre se divulga con consentimiento de la familia.

⁶⁷ Véanse el párr. 18 y el anexo 65 del documento [S/2018/594](#).

B. Violaciones del derecho internacional humanitario y del derecho internacional de los derechos humanos atribuibles al Gobierno del Yemen

1. Violaciones relacionadas con detenciones

128. El Grupo está investigando 21 casos de detención y privación de libertad arbitrarias⁶⁸ cometidos por las fuerzas del Gobierno del Yemen en Hadramaut, Lahij, Marib, Shabwa y Taiz, entre ellos el de una mujer, y un caso de denegación de asistencia médica con resultado de muerte (véase el anexo 31). Seis de las personas detenidas son periodistas (véanse los párrs. 143 a 146). Tres de los casos se refieren a autoridades tanto de los Emiratos Árabes Unidos como del Yemen (véase el párr. 127).

2. Ejecuciones extrajudiciales

129. El Grupo ha investigado dos casos de ejecuciones extrajudiciales ocurridas en hospitales de Taiz a manos de miembros del ejército. Uno de ellos tuvo lugar en marzo de 2019 en el hospital de Al Tharwa, y el otro, en noviembre de 2020 en el hospital de Al-Rawda (véase el anexo 31).

3. Ataques y amenazas contra miembros de la judicatura

130. El Grupo ha investigado un caso de detención y privación de libertad arbitrarias, un caso de agresión y tres casos de amenazas directas, uno de ellos con uso de armas, contra miembros de la judicatura de Taiz, cometidos por elementos asociados con el ejército del Gobierno del Yemen en un intento de limitar su independencia y disuadirlos de investigar y enjuiciar algunos incidentes concretos⁶⁹ ocurridos entre 2019 y 2020. El Grupo también ha recibido información sobre incidentes similares ocurridos en Adén y Shabwa.

131. Estas acciones merman la capacidad de actuación de la judicatura y contribuyen a la impunidad, lo cual afecta al derecho de las víctimas a un recurso legal efectivo⁷⁰. La situación en Taiz demuestra que los militares se aprovechan de la total ausencia del estado de derecho en la provincia (véanse los párrs. 54 a 58).

C. Actos e incidentes atribuidos al Consejo de Transición del Sur

132. El Grupo ha investigado un caso de ejecución extrajudicial y cinco casos de detención y privación de libertad arbitrarias cometidos por fuerzas afiliadas al Consejo de Transición del Sur en Adén, Lahij y Socotora, en los que se vieron involucrados dos periodistas (véanse los párrs. 143 a 148) y dos hombres que murieron durante la detención (véase el anexo 32). El Grupo ha investigado un caso de violencia sexual contra dos desplazadas internas en Dar Saad (Adén) cometido por las Fuerzas del Cinturón de Seguridad⁷¹.

⁶⁸ Uno de estos casos se refería a la detención y privación de libertad de 13 personas.

⁶⁹ En agosto de 2020, el Gobierno del Yemen informó al Grupo de que esos ataques eran obra de personas involucradas en disputas personales ante el poder judicial, y no de representantes del ejército. Las autoridades competentes de Taiz llevaron a cabo detenciones e investigaciones. El Grupo sigue investigando.

⁷⁰ Véanse, entre otros, el artículo 8 de la Declaración Universal de Derechos Humanos y el artículo 2 del Pacto Internacional de Derechos Civiles y Políticos.

⁷¹ Hasta noviembre de 2020, a pesar de que había un informe policial inicial que documentaba el incidente e identificaba a los sospechosos como miembros de las fuerzas de seguridad, no se había iniciado ninguna actuación judicial.

133. El Grupo también ha recibido información sobre varios asesinatos cometidos en Adén por personas desconocidas, lo que demuestra falta de control por parte de las “autoridades” y la existencia de un clima de impunidad.

D. Actos e incidentes atribuidos a los huzíes

1. Uso indiscriminado de municiones explosivas contra civiles

134. El Grupo ha investigado nueve incidentes de uso de municiones explosivas contra civiles atribuidos a los huzíes, ocurridos en Al-Dalea, Marib y Taiz, que causaron la muerte a 22 personas, incluidos tres niños, y lesiones al menos a otras 180 (véase el cuadro 3). Dos de esos ataques afectaron a instalaciones médicas de Taiz (véase el anexo 33)⁷².

Cuadro 3

Ataques de las fuerzas huzíes

<i>Fecha</i>	<i>Ubicación</i>	<i>Lugar del impacto</i>	<i>Víctimas/daños</i>
28 de diciembre de 2019	N 13°42'19,3" E 44°44'11,1"	Estadio Al-Samoud (Al-Dalea)	4 muertos Aproximadamente 30 heridos
22 de enero de 2020	N 15°29'23" E 45°19'6"	Domicilio de un parlamentario (ciudad de Marib)	2 muertas, incluida 1 menor 7 heridos, incluida 1 mujer
5 de marzo de 2020	N 13°35'12,16" E 44°1'25,01"	Laboratorio del hospital de Al Tharwa (Taiz)	2 heridas
5 de abril de 2020	N 13°3'35,78" E 43°57'20,84"	Prisión central de Taiz	8 muertas, incluidas 2 niñas 6 heridos
8 de abril de 2020	N 15°27'59,66" E 45°19'18,02"	Domicilio del Gobernador (Marib)	2 heridos
26 de junio de 2020	N 13°35'24,49" E 43°59'19,026"	Hospital para enfermos de lepra (Taiz)	3 pacientes heridos
28 de agosto de 2020	N 15°28'13,90" E 45°18'21,74"	Mezquita, complejo de las fuerzas de seguridad (ciudad de Marib)	7 muertos Aproximadamente 120 heridos, algunos de ellos leves
21 de septiembre de 2020	N 13°34'34,39" E 44°01'30,05"	Domicilio de Hawd al-Ashraf (Taiz)	1 muerta 10 heridos, incluidos 5 niños
25 de septiembre de 2020	N 15°27'45,18" E 45°19'13,73"	Escuela de Mithaq (ciudad de Marib)	8 heridos leves

135. Los casos investigados por el Grupo demuestran el flagrante desprecio de las fuerzas huzíes por el principio de distinción y la protección de los civiles. Es probable que el uso de granadas de mortero y proyectiles de artillería en zonas pobladas, como

⁷² El personal y las dependencias médicas con fines exclusivamente médicos se tienen que respetar y proteger en todas las circunstancias. No se pueden atacar. Véanse el artículo común 3 de los Convenios de Ginebra, los artículos 9 y 11 del Protocolo Adicional a los Convenios de Ginebra del 12 de Agosto de 1949 relativo a la Protección de las Víctimas de los Conflictos Armados Sin Carácter Internacional (Protocolo II) y las normas 25 y 28 del derecho internacional humanitario consuetudinario.

las ciudades de Taiz y Marib, tenga efectos indiscriminados⁷³. El Grupo está investigando la responsabilidad del General de División Abdullatif Hammoud al-Mahdi, comandante huzí de la cuarta región militar de Taiz, por su responsabilidad a este respecto.

2. Violaciones relacionadas con detenciones

136. A mediados de octubre, los huzíes y el Gobierno del Yemen intercambiaron 1.056 prisioneros en virtud del Acuerdo de Estocolmo de 2018 (véase el párr. 11). El Grupo entrevistó a seis hombres que habían sido detenidos por los huzíes⁷⁴, quienes afirmaron que durante su estancia en prisiones huzíes sufrieron torturas graves, denegaciones reiteradas de atención médica y exposición constante a circunstancias que suponen peligro para la vida.

137. El Grupo ha investigado 38 casos de violaciones del derecho internacional humanitario y de las normas de derechos humanos relacionadas con detenciones cometidos por los huzíes, entre ellas desapariciones forzadas, detenciones y privaciones de libertad arbitrarias, malos tratos, violencia sexual, tortura, denegación de asistencia médica y falta de las debidas garantías procesales⁷⁵. De las 38 personas afectadas, 2 murieron torturadas mientras se encontraban detenidas, 11 son periodistas (véanse los párrs. 143 a 148), 6 son bahaí (véase el párr. 139), 9 son mujeres, incluidas 4 detenidas por la red asociada con el Sultán Zabin⁷⁶, y 6 fueron retenidas en la prisión del complejo de al-Saleh, en Taiz; entre ellas había 2 menores⁷⁷ (véase el anexo 34).

138. Desde 2017 el Grupo ha documentado algunos casos en que se está utilizando a civiles que se encuentran en poder de los huzíes para intercambiarlos por combatientes huzíes. La detención de civiles, incluidos extranjeros, con objeto de intercambiarlos por prisioneros equivale a la toma de rehenes, lo cual está prohibido por el derecho internacional humanitario⁷⁸. Por ejemplo, en abril de 2020 se condenó a muerte a cuatro periodistas y se ordenó la puesta en libertad de otros seis, de los cuales solo uno fue liberado. Según la información recibida por el Grupo, los huzíes retuvieron a los demás para intercambiarlos por prisioneros. Finalmente se intercambiaron en octubre. En la mayoría de los casos documentados por el Grupo, las autoridades huzíes se beneficiaron de la detención exigiendo a los familiares que pagaran dinero a cambio de visitar a los detenidos o conseguir que quedaran en libertad. Al parecer, esta práctica se está convirtiendo en un medio de lucro para los huzíes.

3. Persecución y deportación de bahaíes

139. El Grupo ha recibido pruebas adicionales de que seis hombres bahaíes sufrieron abusos de los derechos humanos y violaciones del derecho internacional humanitario debido a su fe, como discriminación, detención y privación de libertad arbitrarias,

⁷³ Especialmente cuando se usa a larga distancia contra objetivos cercanos a civiles y bienes de carácter civil. Véase el artículo común 3 de los Convenios de Ginebra de 1949 y la norma 1 del derecho internacional humanitario consuetudinario.

⁷⁴ El Grupo se abstiene de identificarlos para su protección.

⁷⁵ Véanse, entre otros, el artículo 3 común de los Convenios de Ginebra, los artículos 4, 5 y 6 del Protocolo Adicional a los Convenios de Ginebra del 12 de Agosto de 1949 relativo a la Protección de las Víctimas de los Conflictos Armados Sin Carácter Internacional (Protocolo II) y las normas 90, 93, 98, 100, 123 y 125 del derecho internacional humanitario consuetudinario.

⁷⁶ Véanse los párrs. 22 y 118 del documento [S/2020/326](#).

⁷⁷ El Grupo también está investigando la responsabilidad en estas violaciones del General de División Abdullatif Hammoud al-Mahdi, comandante huzí de la cuarta región militar de Taiz.

⁷⁸ Artículo 3 común de los Convenios de Ginebra y norma 96 del derecho internacional humanitario consuetudinario.

malos tratos, tortura, denegación de atención médica y deportación⁷⁹. El 30 de julio, según un acuerdo entre los huzíes y el Gobierno del Yemen facilitado por las Naciones Unidas, los seis hombres fueron expulsados del Yemen⁸⁰. Según las pruebas recibidas por el Grupo, estos hombres habrían preferido permanecer en el Yemen, donde muchos todavía tienen familia, pero no tuvieron más opción que permanecer en cárceles huzíes o ser expulsados del Yemen.

4. Violaciones relacionadas con el uso de minas terrestres y otras municiones explosivas

140. En Marib, el Grupo visitó el proyecto Masam y recibió información sobre el uso de minas terrestres por los huzíes en aldeas y escuelas, cerca de fuentes de agua y en caminos de acceso a las aldeas. Al norte de Bab el Mandab, en la costa occidental, los huzíes habían sembrado intensamente de minas muchos pueblos y playas⁸¹. Desde julio de 2018, el proyecto Masam ha eliminado 2.335 minas terrestres antipersonal, 57.570 minas antivehículo, 126.816 municiones sin detonar y 5.756 artefactos explosivos improvisados.

141. En Al-Mukalla, el Centro Ejecutivo de Actividades Relativas a las Minas del Yemen informó al Grupo de que había retirado aproximadamente 21.000 artefactos explosivos colocados entre 2016 y 2020 en Hadramaut, Al-Mahra y Shabwa, en su mayoría por Al-Qaida en la Península Arábiga y el Estado Islámico en el Iraq y el Levante.

142. El Grupo también ha obtenido pruebas de que en ambos lugares algunas minas antivehículo se habían modificado con placas sensibles a la presión para convertirlas en grandes minas antipersonal⁸². La siembra de minas terrestres a gran escala ha contribuido a desplazamientos y ha causado muertes y heridas a civiles.

E. Violaciones del derecho internacional humanitario y del derecho internacional de los derechos humanos cometidas contra periodistas y defensores de los derechos humanos

143. Los ataques contra periodistas, trabajadores de los medios de comunicación y defensores de los derechos humanos en el Yemen han alcanzado un nivel alarmante. El Grupo ha documentado varios casos de detención y privación de libertad arbitrarias, malos tratos y tortura, asesinato e intimidación cometidos por todas las partes en el conflicto contra periodistas, trabajadores de los medios de comunicación y defensores de los derechos humanos.

144. El Grupo ha documentado dos casos de periodistas detenidos arbitrariamente por fuerzas afiliadas al Consejo de Transición del Sur: uno en Adén, que recibió fuertes golpes durante la detención, y otro en Socotora. El Grupo también ha

⁷⁹ Véanse el párr. 149 del documento [S/2018/193](#) y el párr. 154 del documento [S/2019/83](#).

⁸⁰ Véanse los artículos 2, 9, 13 y 18 de la Declaración Universal de Derechos Humanos, los artículos 2, 12 4) y 18 del Pacto Internacional de Derechos Civiles y Políticos y el artículo 17 del Protocolo Adicional a los Convenios de Ginebra del 12 de Agosto de 1949 relativo a la Protección de las Víctimas de los Conflictos Armados Sin Carácter Internacional (Protocolo II).

⁸¹ El Grupo informó sobre las minas terrestres en esta zona en el párr. 117 del documento [S/2020/326](#).

⁸² Es oportuno señalar que el Yemen es parte en la Convención sobre la Prohibición del Empleo, Almacenamiento, Producción y Transferencia de Minas Antipersonal y sobre Su Destrucción, de 1997, aunque esta no tiene carácter vinculante para los grupos armados no estatales. Sobre las normas del derecho internacional humanitario relativas a las minas terrestres, véanse las normas 81, 82 y 83 del derecho internacional humanitario consuetudinario.

documentado los casos de un periodista que fue asesinado por personas desconocidas en Adén y cuatro periodistas que recibieron amenazas directas.

145. En Taiz, en la zona controlada por el Gobierno del Yemen, el Grupo ha documentado tres casos de periodistas detenidos por las fuerzas de seguridad política después de que expresaran opiniones críticas con el ejército⁸³. El Grupo también ha documentado el caso de un periodista y dos defensores de los derechos humanos que recibieron amenazas debido a su trabajo en Taiz.

146. En Shabwa, el Grupo ha documentado los casos de dos periodistas que sufrieron detención y privación de libertad arbitrarias. Uno de ellos fue detenido dos veces, en octubre de 2019 y de nuevo en mayo de 2020. En ambas ocasiones fue golpeado mientras estaba detenido⁸⁴. El otro fue detenido en noviembre de 2020. No fueron acusados formalmente ni puestos a disposición judicial antes de su puesta en libertad.

147. En Saná, el Grupo ha documentado diez casos de periodistas que sufrieron detención y privación de libertad arbitrarias a manos de los huzíes⁸⁵. El Grupo ha recibido pruebas adicionales de las graves violaciones cometidas contra ellos. Durante su detención sufrieron torturas y malos tratos y se les denegó atención médica. Estuvieron detenidos en celdas abarrotadas y oscuras o frías, lo que les causó problemas de salud a largo plazo. Según la información recibida por el Grupo, el discurso pronunciado por Abdulmalik al-Houthi el 20 de septiembre de 2015, en el que criticó a los periodistas, influyó directamente en el trato que estos recibieron durante su detención y desencadenó más violencia física y verbal contra ellos. Durante el juicio, a los abogados defensores se les denegó el acceso a los documentos del tribunal y no se les permitió comunicarse en privado con sus clientes. El Grupo también ha documentado el caso de un periodista que estuvo detenido en la prisión de al-Saleh (Taiz) durante 15 meses.

148. Todos estos casos demuestran la represión sistemática a la que están sometidos los periodistas, los trabajadores de los medios de comunicación y los defensores de los derechos humanos, y constituyen una violación manifiesta de la libertad de expresión en el Yemen. Esto merma la capacidad de los periodistas para desempeñar su función de detectar las violaciones del derecho internacional humanitario y del derecho internacional de los derechos humanos e informar al respecto, actividad que puede contribuir a la protección de los civiles. La situación contribuye a que se sigan produciendo tales violaciones⁸⁶.

F. Reclutamiento y utilización de niños en conflictos armados

149. El Grupo ha visitado un centro de rehabilitación en Marib para niños afectados por conflictos. El centro, el único de ese tipo que existe en el Yemen, solo ofrece apoyo a niños varones. En él se ofrece un programa de 75 días de duración a grupos de 25 niños seleccionados de poblaciones de desplazados internos. El Grupo ha sido informado de que, entre diciembre de 2019 y febrero de 2020, el centro acogió a 20 niños de 12 a 16 años de edad que habían sido reclutados por las fuerzas huzíes en Saada, Amran, Ib, Taiz, Saná, Hayya, Rayma y Damar. Los huzíes los habían utilizado para llevar suministros a los combatientes, y algunos de estos niños habían

⁸³ En agosto de 2020, el Gobierno del Yemen informó al Grupo de que los tres periodistas estaban detenidos en virtud del Código Penal de 1994 por publicar información relacionada con la seguridad del Estado.

⁸⁴ Véase el párr. 102 del documento [S/2020/326](#).

⁸⁵ Véase el párr. 153 del documento [S/2019/83](#).

⁸⁶ Véanse, por ejemplo, las resoluciones [2222 \(2015\)](#) y [1738 \(2006\)](#) del Consejo de Seguridad.

participado directamente en el combate. No todos recibieron un sueldo mientras trabajaban para los huzíes⁸⁷.

150. En una reunión mantenida con el Ministro de Defensa, se informó al Grupo de que, desde enero, las fuerzas armadas yemeníes habían encontrado a 200 niños aproximadamente en el campo de batalla, incluidos 13 en Marib en octubre. La mayoría se devolvieron a sus familias, y algunos se enviaron a organizaciones no gubernamentales. El Grupo ha recibido información sobre algunos niños sospechosos de trabajar para los huzíes que habían sido detenidos en Marib entre 2018 y 2020. Durante su estancia en prisión, algunos fueron golpeados y al menos uno sufrió abusos sexuales⁸⁸. El Grupo sigue investigando.

151. El Grupo también ha recibido información sobre 75 niños de entre 12 y 17 años que habían sido reclutados por los huzíes y murieron en el campo de batalla en 2020, en Amran, Al-Bayda, Damar, Hayya, Al-Yawf, Al-Mahwit, Marib y Saada.

152. El Grupo ha recibido información de varias fuentes sobre el reclutamiento de niños por las Fuerzas Especiales de Seguridad en Shabwa. El Gobierno del Yemen ha negado estas acusaciones.

G. Migrantes

153. El Grupo sigue recibiendo información y pruebas sobre casos de violencia, como disparos, palizas, violencia sexual, incluida la violación, detención ilegal y extorsión cometidos contra migrantes en el Yemen y en la frontera con la Arabia Saudita, principalmente por contrabandistas. El primer caso oficial de enfermedad por coronavirus (COVID-19) declarado por los huzíes fue el de un migrante somalí, lo cual provocó un aumento de los ataques y las amenazas directas contra las poblaciones migrantes. El Grupo ha recibido información sobre varios casos, ocurridos en abril y mayo, en que los huzíes deportaron a migrantes por la frontera entre Lahij y Taiz o la frontera con la Arabia Saudita. En abril, aproximadamente 350 migrantes fueron asesinados cuando trataban de cruzar la frontera hacia la Arabia Saudita cerca de al Gahr, en el distrito de Munabbih (Saada). Aproximadamente 3.000 migrantes quedaron atrapados en la zona después del incidente, sin acceso a las necesidades básicas. El Grupo también ha recibido información sobre una campaña de expulsión de migrantes ocurrida en Ataq, iniciada por las autoridades de Shabwa en marzo.

H. Abusos relacionados con la enfermedad por coronavirus

154. El Grupo ha recibido pruebas de que, en marzo, los huzíes mantuvieron a miles de viajeros en un centro de cuarentena improvisado y abarrotado que se encuentra en el punto aduanero de Farah, en Al-Bayda, en condiciones sanitarias peligrosas. El 19 de marzo un grupo de hombres armados irrumpió en el lugar. Varias personas huyeron, pero aproximadamente 1.200 fueron detenidas y retenidas en tres lugares diferentes del distrito de Radaa.

⁸⁷ Esto concuerda con los casos documentados en el informe anterior del Grupo ([S/2020/326](#), párr. 120).

⁸⁸ El Grupo ha recibido una respuesta del Gobierno del Yemen en la que se niegan las alegaciones.

XII. Obstáculos al suministro y la distribución de asistencia humanitaria

155. De conformidad con el párrafo 19 de la resolución [2216 \(2015\)](#), el Grupo investiga los obstáculos al suministro y la distribución de asistencia humanitaria y al acceso a ella.

156. Desde finales de 2019 hasta mediados de 2020, el Grupo ha documentado un deterioro de las relaciones entre los huzíes y determinados organismos de las Naciones Unidas y agentes humanitarios. Esto ha dado lugar a un aumento de las amenazas, la intimidación, las restricciones a la circulación y la violencia contra el personal humanitario (véase el anexo 7). Estos actos no han cesado, aunque en los últimos meses han disminuido y se han comunicado algunos progresos: se ha cancelado el impuesto del 2 % que se aplicaba a todos los proyectos humanitarios⁸⁹, se han aprobado más de 130 acuerdos sobre proyectos pendientes y se ha puesto en marcha un programa piloto en Saná en el que se utilizan datos biométricos para identificar a los beneficiarios de la asistencia alimentaria. Sin embargo, en las zonas controladas por los huzíes sigue habiendo obstáculos importantes a la acción humanitaria basada en principios, y el Grupo sigue recibiendo pruebas de amenazas e intimidación contra los agentes humanitarios.

157. El Grupo ha investigado los casos de seis trabajadores de organizaciones humanitarias —dos hombres y cuatro mujeres— que fueron detenidos y privados de libertad por los huzíes en Taiz, Al-Bayda, Saná y Hayya (véase el anexo 34).

158. El Grupo ha recibido información de que, en zonas controladas por el Gobierno del Yemen, las demoras en la concertación de acuerdos y subacuerdos son un problema recurrente, en particular porque esos acuerdos tienen que ser aprobados por varias entidades a nivel ministerial y local, y de que las autoridades locales a menudo tratan de interferir con la asistencia humanitaria, a pesar de la política oficial del Gobierno del Yemen en Riad. A finales de noviembre, después de que surgieran acusaciones de corrupción relacionadas con la presencia de alimentos caducados o dañados, el Programa Mundial de Alimentos no pudo acceder a sus almacenes de Adén debido a la presencia de personal militar, lo que retrasó el suministro de asistencia alimentaria. Según la información recibida por el Grupo, los alimentos estaban a la espera de ser eliminados y se prohibió a dos funcionarios del Programa Mundial de Alimentos salir del Yemen⁹⁰.

XIII. Recomendaciones

159. El Grupo recomienda que el Consejo de Seguridad:

a) Incluya en el orden del día de la reunión mensual sobre el Yemen un debate centrado en la rendición de cuentas por cuestiones relacionadas con las violaciones y los abusos del derecho internacional humanitario y de los derechos humanos, con mecanismos exploratorios para la rendición de cuentas a fin de que las víctimas reciban justicia y reparación, y considere la posibilidad de incluir en este debate a las partes interesadas yemeníes.

b) Considere la posibilidad de, en su próxima resolución, exhortar a los Emiratos Árabes Unidos y a la República Islámica del Irán a que respeten las

⁸⁹ Véase el párr. 127 del documento [S/2020/326](#).

⁹⁰ El Grupo ha recibido una respuesta del Gobierno del Yemen en la que se le informa de que las autoridades habían tenido que intervenir para evitar que se distribuyeran alimentos podridos o caducados y se proporciona información adicional. El Grupo sigue investigando.

obligaciones que les incumben en virtud de la resolución [2216 \(2015\)](#) de abstenerse de adoptar medidas que puedan socavar la unidad, la soberanía, la independencia y la integridad territorial del Yemen.

c) Considere la posibilidad de, en su próxima resolución, exhortar a todos los grupos armados no estatales del Yemen a que se abstengan de adoptar medidas que puedan socavar la unidad, la soberanía, la independencia y la integridad territorial del Yemen, como se prevé en los apartados a), b), c) y d) del párrafo 1 de la resolución [2216 \(2015\)](#).

d) Considere la posibilidad de, en su próxima resolución, observar que la mala gestión de los recursos públicos socava la seguridad y los esfuerzos por reconstruir las instituciones del país e instar a las partes en el conflicto a que adopten medidas inmediatas para mejorar la transparencia y la rendición de cuentas del sistema de gestión de las finanzas públicas del país.

e) Considere la posibilidad de, en su próxima resolución, señalar que la demora en el pago de los sueldos, así como la falta de capacidad de las fuerzas militares y de seguridad del Gobierno del Yemen, constituyen una amenaza para la paz, la seguridad y la estabilidad del país, y son un impedimento para la aplicación del embargo de armas selectivo de conformidad con el párrafo 14 de la resolución [2216 \(2015\)](#).

160. Observando la ausencia de disposiciones directamente relacionadas con la necesidad de rendir cuentas por cuestiones relacionadas con las violaciones del derecho internacional humanitario y los derechos humanos cometidas por todas las partes en el conflicto en las resoluciones [2140 \(2014\)](#) y [2216 \(2015\)](#) y en resoluciones posteriores, el Grupo recomienda que el Consejo de Seguridad incluya en su próxima resolución un texto en el que se destaque que todos los responsables de violaciones y abusos de los derechos humanos y del derecho internacional humanitario deben rendir cuentas y se subraye la necesidad de que se realice una investigación exhaustiva, independiente e imparcial, acorde con las normas internacionales, de los presuntos abusos y violaciones de los derechos humanos, con el fin de evitar la impunidad y asegurar la plena rendición de cuentas.

161. Observando los efectos de los actos de desviación de activos en la economía y la seguridad alimentaria de los yemeníes, que exacerba la crisis humanitaria y socava la seguridad y la estabilidad generales del país, el Grupo pide que el Consejo de Seguridad considere la posibilidad de seguir desarrollando los criterios que figuran en el párrafo 18 de la resolución [2140 \(2014\)](#) a fin de incluir tales actos.

162. El Grupo recomienda que el Comité:

a) Considere la posibilidad de trabajar con la Representante Especial del Secretario General para la cuestión de los niños y los conflictos armados con miras a colaborar con los Estados Miembros para apoyar más aún la preparación de programas y centros que presten asistencia a los niños, incluidas las niñas, afectados por el conflicto en el Yemen.

b) Considere la posibilidad de colaborar con los miembros de la Coalición para Apoyar la Legitimidad en el Yemen, incluidos los Emiratos Árabes Unidos, para aclarar qué medidas se han adoptado para investigar y enjuiciar las violaciones del derecho internacional humanitario y proporcionar recursos o asistencia a las personas afectadas por sus operaciones, incluidas las operaciones terrestres y las detenciones.

c) Considere la posibilidad de escribir una carta al Gobierno del Yemen pidiéndole que proporcione información sobre todas las fuerzas que se encuentran actualmente bajo su mando y control, en vista de las discrepancias en los datos sobre el mando y control proporcionados en distintos momentos por el Gobierno del Yemen,

como se señala en el presente informe, incluidos sus anexos, y en el anexo 8 del documento [S/2020/326](#).

d) Considere la posibilidad de escribir una carta al Fondo de las Naciones Unidas para la Infancia en la que le sugiera que colabore con el Gobierno del Yemen, en particular en Taiz, para abordar el uso continuado de las escuelas con fines relacionados con el conflicto y que preste el apoyo oportuno a fin de encontrar lugares alternativos para la educación (véase el anexo 10).

e) Considere la posibilidad de comunicarse con la Coalición para Apoyar la Legitimidad en el Yemen para pedirle que preste asistencia en la reconstrucción de las escuelas (véase el anexo 10) y otras infraestructuras civiles afectadas por los ataques aéreos de la Coalición, incluidas las señaladas por el Grupo en sus informes.

f) Considere la posibilidad de designar a las personas nombradas por el Grupo en exposiciones justificativas de 2019 y 2020, ya que siguen cometiendo actos que violan la paz, la seguridad y la estabilidad del Yemen.

g) Considere la posibilidad de escribir a todos los Estados Miembros para pedirles que presenten al Comité informes sobre la aplicación, conforme a lo dispuesto en el párrafo 10 de la resolución [2456 \(2019\)](#) del Consejo de Seguridad.

h) Considere la posibilidad de señalar a la atención de los Estados Miembros la lista de componentes disponibles en el mercado que se encuentran en los sistemas de armas utilizados por personas o entidades designadas por el Comité (véase el anexo 20) y ponerla a disposición como documento separado en el sitio web del Comité.

i) Considere la posibilidad de colaborar con los Estados Miembros para aumentar el apoyo a las actividades de desarrollo de la capacidad de la Guarda Costera del Yemen, así como de las fuerzas encargadas del control de las fronteras del Yemen y de otros Estados de la región, a fin de mejorar la aplicación del embargo de armas selectivo, de conformidad con el párrafo 14 de la resolución [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 support 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	

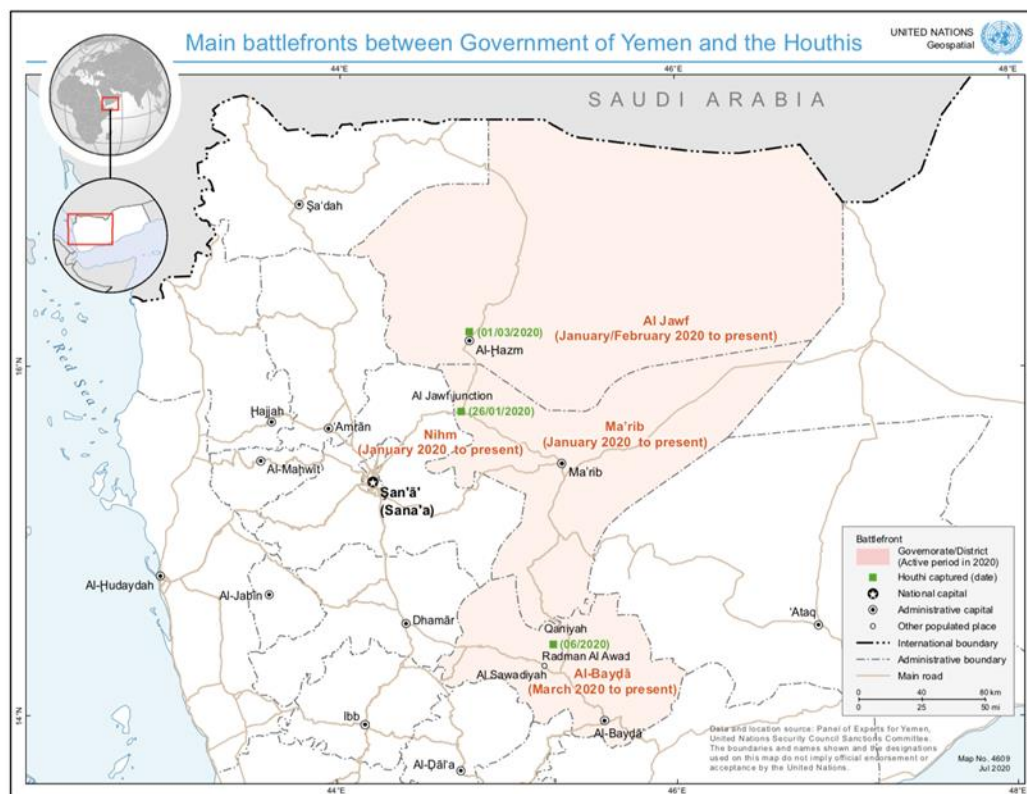
<i>Commercial company</i>	<i>Number of letters sent by the Panel</i>	<i>Number of unanswered letters by commercial company</i>	<i>Number of letters where the deadline is after 10 December</i>
National Bank of Yemen	1		
Red Sea Marine Service	1		
STOLT Tankers	1		
Schmidt & Bender	1		
TMS Tankers	1	1	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-Zudaiddi, 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-nB2HoY5bPqdr4fM31V4tMRgCw1ARRz5bRxC9mAALpoILcXE#ixzz60Aen25pl>, <https://www.youtube.com/watch?v=8T-d0OOpPwg>.

²² <https://www.alwatttan.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

²⁸ In Abyan, <https://alsharaeaneews.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.

the STC. These three main components of the WCF also have different reasons for fighting the Houthis. This is not a challenge to the unity of these forces in their capacity to fight, but they retain their ideological, aspirational³⁴ and political differences. The WCF are not addressed under the Riyadh Agreement or the Stockholm Agreement.³⁵ The current peace agreements rarely discuss the military complexities in Yemen that can significantly impede their implementation.

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

4. The different priorities are also seen at the State level. Houthi missiles directed into KSA, mean that KSA has its own national interest in deterring and/or negotiating with the Houthis separately from the Yemeni Government in securing its border. This is demonstrated in recent communications from KSA to the UNSC, where it states that “the Kingdom of Saudi Arabia will spare no efforts to protect its territory and citizens from such terrorist attacks in accordance with its obligations under international law.”³⁶ In 2017, KSA specifically asserted its right of individual self-defence in accordance with Article 51 of the UN Charter, when confronted with Houthi attacks, demonstrating that KSA’s activities in Yemen vis-à-vis the Houthis was no longer, in its view, linked only to the invitation of the Government of Yemen in 2015.³⁷
5. The Government of Yemen and the UAE continue to have different priorities based on UAE’s political support to the STC (paragraph 26 of the main report), with the Government continuing to allege that the UAE funds the SBF and SEF (paragraph 20 below). The UAE has accepted that it continues to support CTF, some of whom were directly engaged in fighting the Yemeni Government forces in Abyan in 2020³⁸ In 2019, the UAE and Government of Yemen had a public disagreement in the UNSC; in which the government criticised the UAE’s support for ‘rebel militias’, while the UAE accused the Government of being ‘incapable of managing its internal affairs’.³⁹ This division 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-1886687/الهدنة-بابين-رغم-الانتقالي-الحكومة-قوات-اشتباكات-بين>. 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 فارح (أبو العباس)	كانت في الواقع عبارة عن مجاميع
2	لواء الصعاليك	الحسين بن علي	
3	كتائب حسم	عدنان محمد رزيق	
4	لواء الطلاب	عبد حمود صفيير	
5	لواء العصبة	رضوان العديني	
6	لواء الحمزة	حمزة حمود سعيد المخلافي	
7	لواء الوالد	خطاب الياسري	

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

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 Mikhlaifi 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 Mikhlaifi 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 Mikhlaifi representatives, and after collecting the payment, returned to resume their duties with the National Army. al Mikhlaifi 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-Yemeni border

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

⁵⁵ Government of Yemen’s response to Panel letters.

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

continues to remain potent.

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 2 nd brigade, led by Mohammed Salem Buhair fought in Abyan, the former on the side of the Government of Yemen and the latter with the STC.	The Government of Yemen forces that arrived in Shabwah from Ma'rib in August 2019 have not left as agreed in the Riyadh Agreement, leading the STC to label them as "occupying forces". Of the forces that supported the STC from within Shabwah in August 2019, the SEF are mostly inactive, apart from elements that provide protection to the Coalition forces around Balhaf and al Alam base. Latent tensions between the Governor and the UAE were present since January 2020, as were tensions involving tribes, Special Security Forces, and SEF (see paragraphs 24 – 26, 59 of main report). The situation in Shabwah may continue to escalate.

Source: Various

III. Islah – STC Animosity

- 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/حضر-موت-في-ناسفة-بعبوة-ومر-اقتيه-امني-مسؤول-اغتيال-اليمن>.

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.

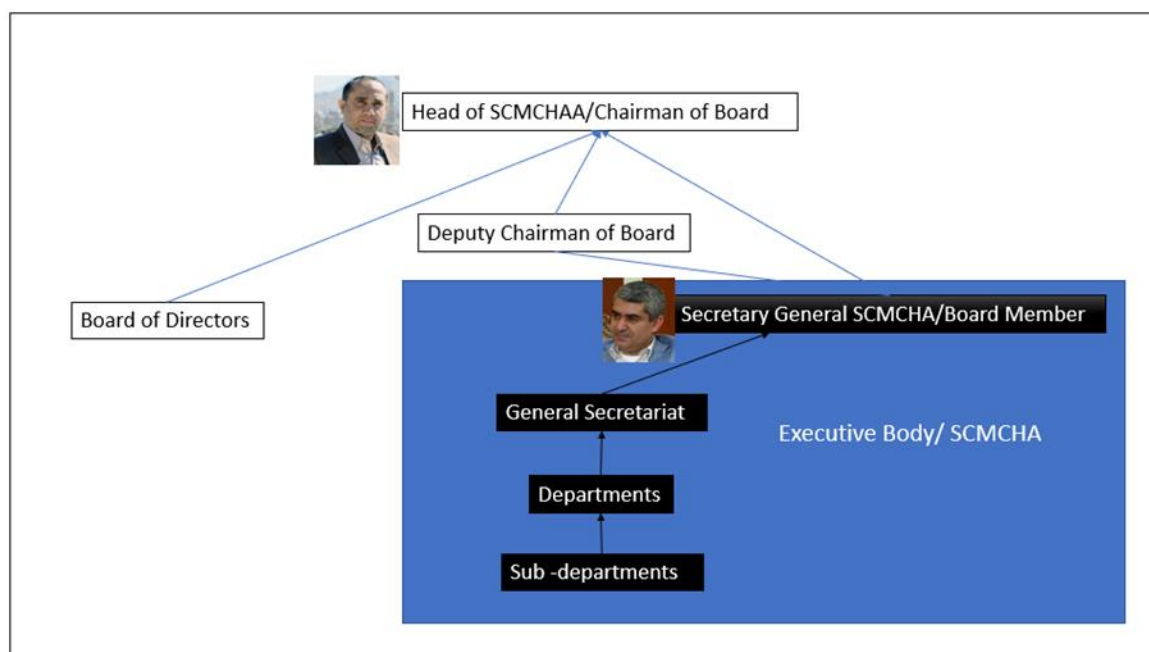
⁸⁵ A list indicating the amounts of payments, and the agency, in 2019, to NAMCHA officials and various ministries is with the Panel.

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-_FT2w1Rubv6EWKZZLE6SmvcjSg6cNDt7ynXL7TcNPP3qOoYpCyFOfhoBFF9PLCFjZWIEcVZY3CrBnkXnEmazQOlqQvVGzslwbu1iDXD8kHVwF-g1b4H7_bMJZszlYMfhtktmUBPVQq2cq73Z0iJQokLg_ab_hK8-4X5mHya4](https://www.facebook.com/WFPinYemen/posts/157314062367116?__xts__[0]=68.ARC7ywkMeJI1eqqg4Tm4JloC9M0MN_LBWLQLmtYeS0eYVKBWtVcI_f-qO5T3WYdC7lq31RvBj3eqKPC7Q8WYOfIuzG2_VijA6LcbKybdcnudwpKmWPR7gqBYLCEL2rPsO_oq9UkMPvWvy0_w8PvYTkuL7eS6sEazWqImJsXAg4-_FT2w1Rubv6EWKZZLE6SmvcjSg6cNDt7ynXL7TcNPP3qOoYpCyFOfhoBFF9PLCFjZWIEcVZY3CrBnkXnEmazQOlqQvVGzslwbu1iDXD8kHVwF-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.ypagency.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.ypagency.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.ypagency.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.

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Republic of Yemen
 Supreme National Authority
 For Combating Corruption

الجمهورية اليمنية
 الهيئة الوطنية العليا لمكافحة الفساد

الهيئة الوطنية العليا لمكافحة الفساد
 إدارة السكرتارية
 الصناديق
 رقم: ٤٤٤٤
 تاريخ: ٢٠٢٠/٩/٢٧
 المحترم

الرقم: _____
 التاريخ: _____

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 الشرماني
٧. إسماعيل حسين الأشول
٨. طلال سيف القنسي

وعليه:

نأمل منكم الاطلاع والتوجيه باستكمال الإجراءات القانونية اللازمة.

وتقبلوا تحياتنا ...

ختم / د/ محمد محمد القضم
 رئيس الهيئة

مورد مع التوقيع:

المحرمون	رئاسة الجمهورية
المحرمون	رئاسة الوزراء
المحرمون	نائب وزير المياه
المحرمون	المستشارين من السفر

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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.

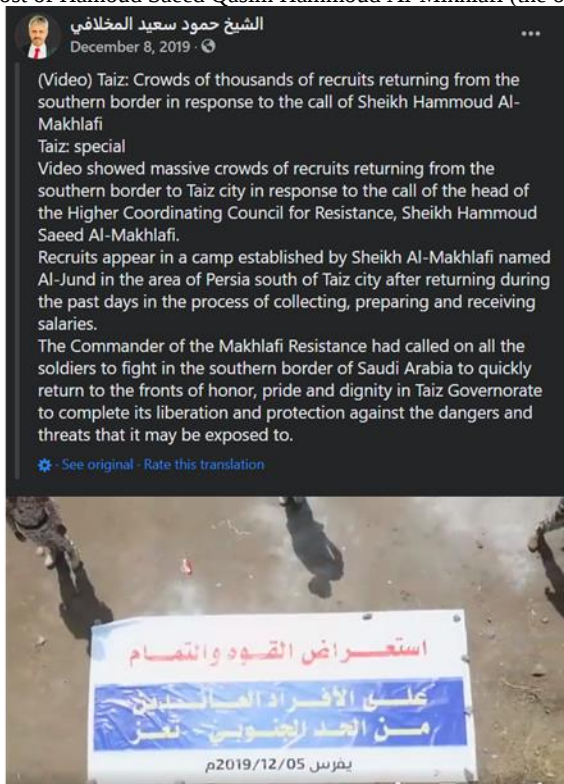
¹²¹ Information provided by the Military Axis of Ta'izz to the Panel.

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

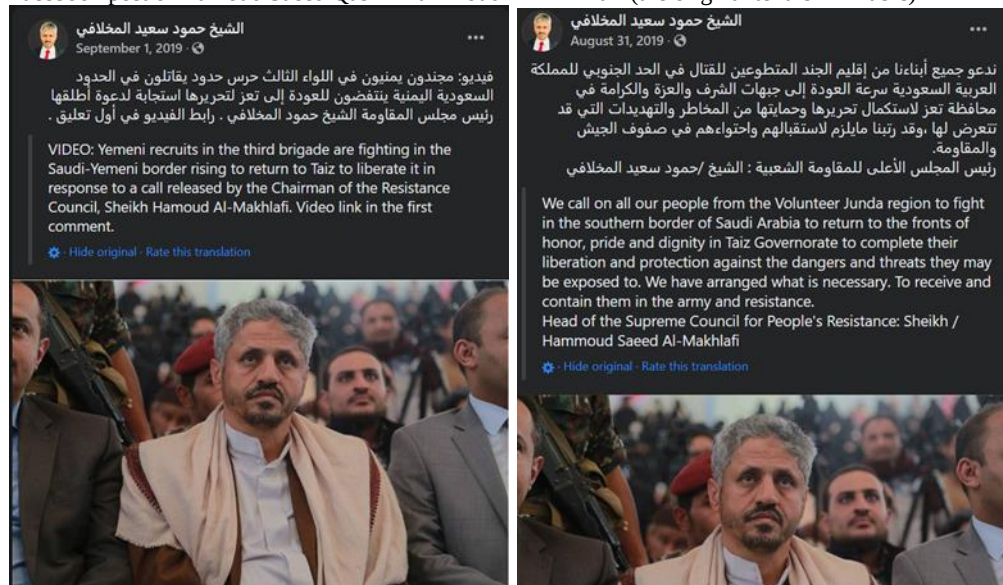
Facebook post of Hamoud Saeed Qasim Hammoud Al-Mikhlaifi (the original text is in Arabic)



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)

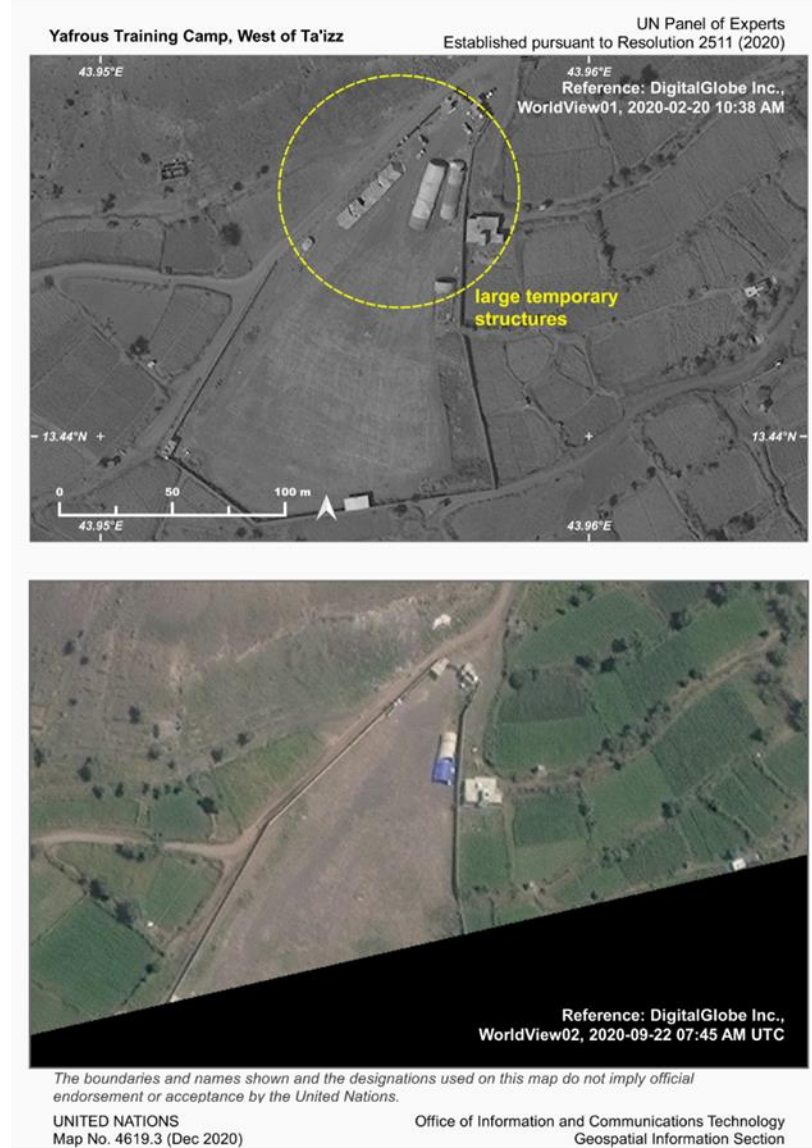


Source: (10) | Facebook الشيخ حمود سعيد المخلافي

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

Figure 9.3

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



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-Mikhlaifi fighters.

Figure 9. 4
Remnants of the UAV



Source: Tai'zz Military Axis Command

5. The Panel received information that these al Mikhlaifi 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 Miklaifi 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-Mikhlaifi 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-Mikhlaifi 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 Mikhlaifi 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-Mikhlaifi'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-Mikhlaḥi’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 Mikhlaḥi

9. The Panel provided al Mikhlaḥi 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 Mikhlaifi forces

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

"As for the issue of schools and the stay of some of the returnees (from the KSA- Yemen border), especially those whose residence is under the control of the 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 successful protested against its use for training for al Mikhlaifi fighters (name of school withheld by Panel). Source: A parent of a child in the school.

Figure 10.2

The orders from the Military Axis to evacuate the schools



Source: Confidential

Table 10.1Current status of the schools¹³¹

<i>Name of School</i>	<i>Status as at November 2020</i>	<i>Comments by Ta'izz military axis to the Panel</i>	<i>Comments by Panel</i>
Al Zubairy school	Currently emptied of Al 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

- 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.
- 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 / Ta'izz 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 / ٢٠٢١
التاريخ :
المرفقات :

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

بسم الله الرحمن الرحيم

١٠	الزيري	المظفر	ليس فيها أحد من أفراد الجيش	الدراسة تسير بشكل طبيعي
١١	الوحدة بنين	الغاهرة	تستخدم ثلاث من غرف المبنى كمخازن للمواد الغذائية للجيش الوطني	الدراسة تسير بشكل طبيعي
١٢	الشعب	الغاهرة	ليس فيها أحد من الجيش	الدراسة تسير بشكل طبيعي
١٣	ناصر	الغاهرة	يتواجد فيها عدد من أفراد الجيش الوطني	الدراسة تسير بشكل طبيعي
١٤	الشعب	جبيل	يتواجد الجيش الوطني في معظم المبنى	الدراسة تسير بشكل متعثر في مباني بديلة
١٥	المعهد الفني	المظفر	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	
١٦	المعهد الوطني للتعليم	الغاهرة	يتبع الإدارة العامة للتعليم الفني وليس لنا علاقة به	

مدير مكتب التربية والتعليم
عبد الواسع شداد

الرقم : ٢٠٢١ / ٢٠٢١
التاريخ :
المرفقات :

الجمهورية اليمنية
وزارة التربية والتعليم
مكتب التربية والتعليم - تعز

بسم الله الرحمن الرحيم

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

اليوم التوضيح التالي :-

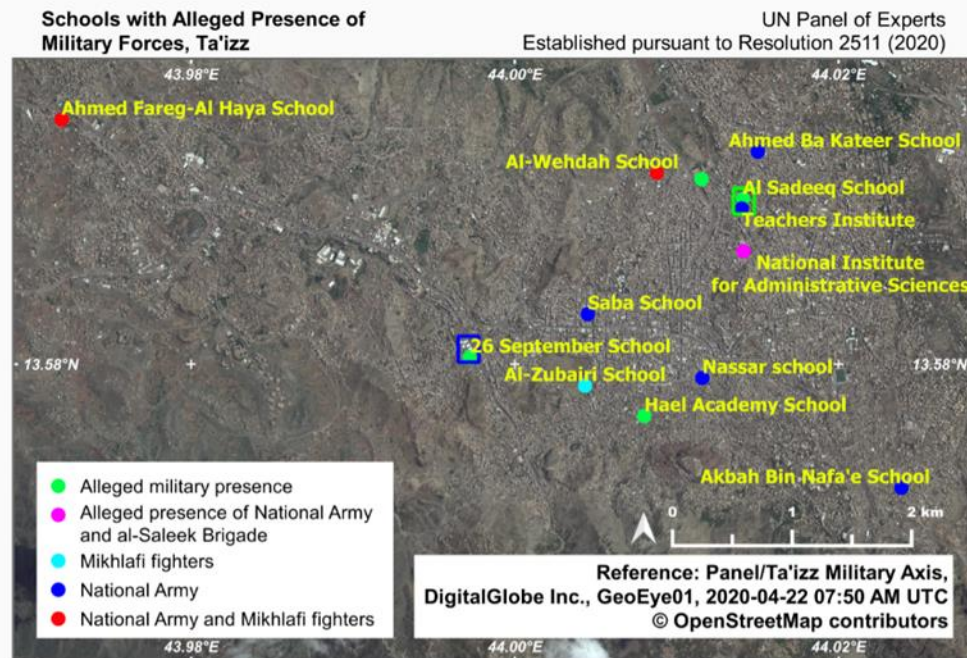
م	المدرسة	المديرية	٢٠١٨ م	٢٠١٩ م	٢٠٢٠ م	الملاحظات
١	سبا	المظفر	يتواجد فيها الجيش الوطني (قيادة المحور)			طلاب المدرسة يتلقون تعليمهم في أماكن بديلة - المرحلة الثانوية في مبنى ايجار جوار المدرسة - المرحلة الأساسية في مدرسة لعدة رصاص فترة مسائية
٢	علبة بن ثاقب	صالة	يتواجد فيها عدد من أفراد الجيش			المدرسة مهتمة ولا يمكن ممارسة الدراسة فيها الا بعد اعادة ترميمها
٣	باتشير	الغاهرة	يتواجد فيها كتيبة من الجيش الوطني			طلاب المدرسة يتلقون تعليمهم في مدرسة الصديق
٤	الصديق	الغاهرة	ليس فيها أحد من أفراد الجيش			الدراسة تسير بشكل طبيعي
٥	التنهضة	الغاهرة	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	الغاهرة	يتواجد عدد من أفراد الجيش الوطني في بعض غرف المبنى ومرفقاته			الدراسة تسير بشكل طبيعي
٩	الحياة	المظفر	يتواجد عدد من أفراد الجيش في الجزء المهدم من المدرسة			الدراسة تسير بشكل طبيعي وهي نفس المدرسة المسمى حالياً أحمد 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

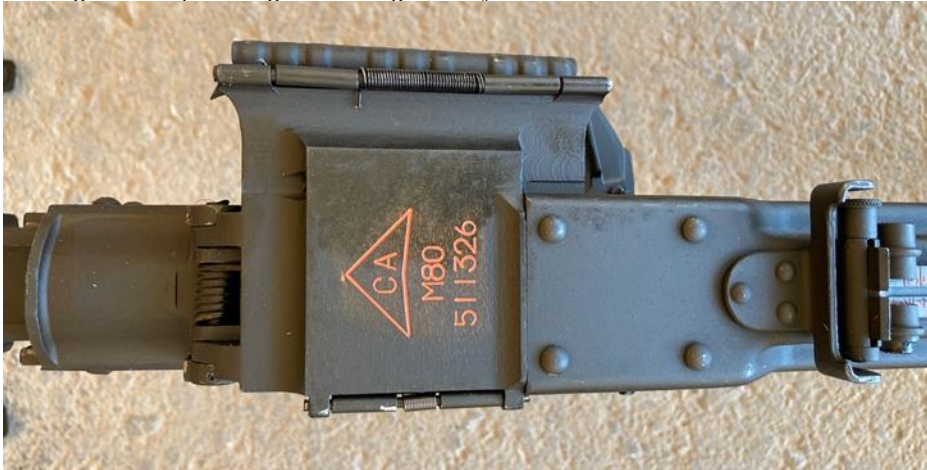
7.62 x 54mm PKM-pattern light machine gun



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	دوربین	۱	
۲	باتری	۴	
۳	کیف استنار برزنی	۱	
۴	کیف مفلوم	۱	
۵	کابل رابط (مربوط - بندلو - نغذیه)	۱	
۶	شارژر باتری	۱	
۷	کابل موشخانه برقی	۲	
۸	شارژر هندکی	۱	
۹	آداپتور	۱	
۱۰	دفترچه کاربوری دوربین	۱	
۱۱	دستمال تمطیف لنز	۱	
۱۲	سه پایه دوربین	۱	
۱۳	کیف برزنی سه پایه	۱	

شماره سریال دوربین : ۹۳/۲/۲۹ مورخه : ۹۲/۱۰/۲

واپان و شد افزار

فهرست اقلام/مشتقات ارسالی

RU100LH

کنترل کننده : ۹۳/۲/۲۹

توزیع نسخ : ۱- خریدار ۲- اپتیک

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


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

52

Blank Page



Figure 15.10

Somali Seaman's Book of Abshir Mohamed Musse


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. 8849
 Mogadishu
22/04/2021 Director of MARINE DEP.
 This book is composed of 52 pages and
 Numbered in above corner

52

Blank Page




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 *Fatima Said*
 Place of Birth *Baahay* Date of Birth *1980*
 Residence *Bosaso*
 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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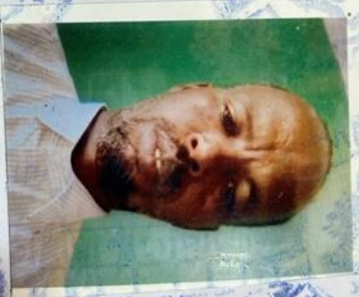
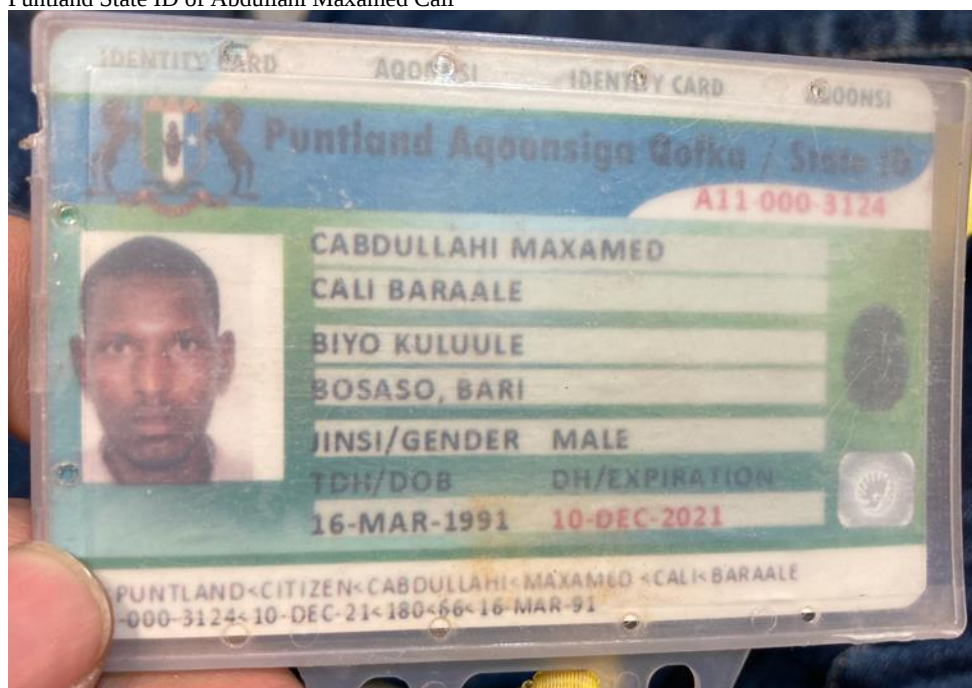


Figure 15.12

Puntland State ID of Abdullahi Maxamed Cali

**Figure 15.13**

Ministry of Livestock and Fishery Development ID of Abdullahi Maxamed Cali

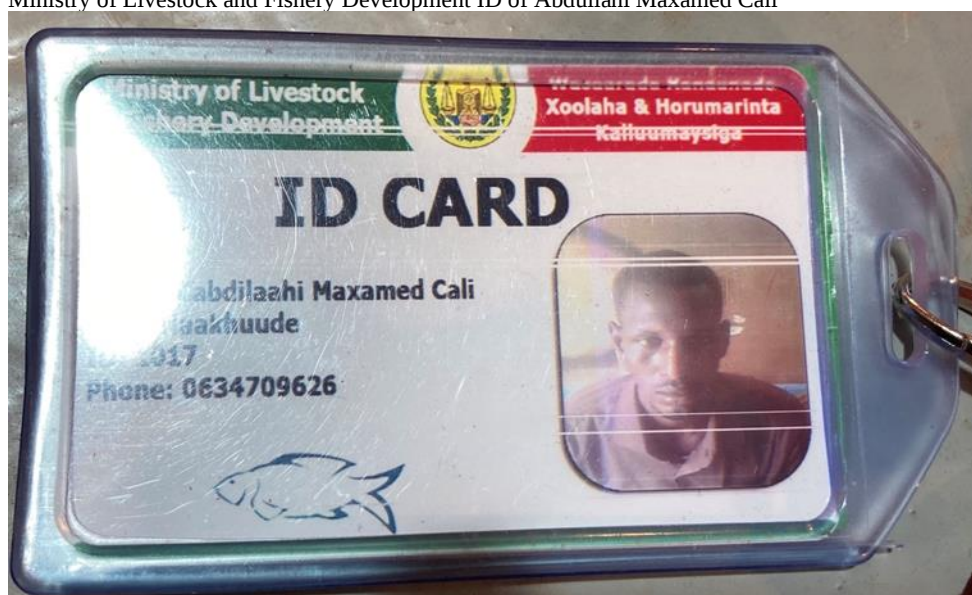


Figure 15.14

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:	m13015	عام التسامح YEAR OF TOLERANCE	m13015	المستخدم:
Entry Permit Number:	201123001274800	201123001274800	رقم تصريح الدخول:	
Exit permit Number:	201223012077801	201223012077801	رقم تصريح الخروج:	
Exit Date:	12/06/2020 09:35 AM	12/06/2020 09:35 AM	تاريخ الخروج:	
Classification:	International	نولي	تصنيف الرحلة:	
Port Name:	SHANDAGHA PORT	ميناء الشدغة	اسم ميناء:	
Berth Number:			رقم الرصيف:	
SubPort Name:	Marasi	مراسي	الميناء الفرعي:	
Vessel Type:	Ship	سفينة	نوع الوسيلة البحرية:	

بيانات التصريح	
Departure Date:	08/06/2020 20:20 AM
Agency Name:	LOCAL SHIP CAPTIN
Agency Number:	22999795
Vessel Name:	AL SABIR
Flag:	SOOMAALIYA
Official No :	68683
IMO Number:	68683
Arrival Date:	12/06/2020 09:35 AM
First Arrival Port:	SHANDAGHA PORT
Departing to:	SOOMAALIYA
Port Name:	PORT BOSASOO
SubPort Name:	
Captain Name:	ALI SHIH AHMAD
Captain's Nationality:	SOOMAALIYA
No. of Sailors + Captain:	8

Comments/ملاحظات	User Name / اسم المستخدم	Date / تاريخ
صلاحية التصريح 24 ساعة / Permit is valid for 24 hours يسمى 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 رقم تصريح الدخول: 201123012074800
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 اسم ميناء: ميناء الشندغة
Berth Number: الميناء الفرعي:
SubPort Name: Marasi الميناء الفرعي: مراسي
Vessel Type: Ship نوع الوسيلة البحرية: سفينة

Passport Holders Sailors List / كشف البحارة حاملين جواز السفر

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	علي شريك 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 علي	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
GREEN & DEIRA WAREAG CUSTOMER SERVICE

Figure 15.17

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

SEA CARGO EXPORT MANIFEST

DUBAI CUSTOMS جمارك دبي
Dubai Creek Customs Centre

Port Of Loading ميناء الشحن: ميناء الشارقة
Destination Port ميناء الوجهة: ميناء بوساسو

Vessel Name & No. اسم السفينة: 6883 AL BASHIR
Manifest No. رقم المانيفست: 15236911
Vessel Registration No. رقم تسجيل السفينة: 901381510

Vessel Owner's Name اسم مالك السفينة: علي شيخ احمد

Market & Numbers	Ref. Bill No	Value	Weight	Qty	Type	Goods Description	Brand/Plant	Exporter	Se No
				2000	كرف	سيجار		MEHDI ALI SHAHIN GEN TRD CO LLC	1

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

NEW MANIFEST

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

انبار شماره: 1
ردیف قبض انبار: 1

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

مقدار شمارش شده: ۲۴۰۰
ملاحظات: ۲۴۰۰

نام و نام خانوادگی سرپرست انبار: ...

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 Steam or motor ship if steam or motor, how propelled DESEL		Where Built IRAN	When Built 2016
Name and Address of Builders IRAN			
Number of Decks ONE	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 4.85	MT MT	
Rigged WOODEN	Depth in hold free tonnage deck to ceding amidships Depth in hold free upper deck to ceding amidships, in the Case of two decks and upwards Round of beam on upper deck		
Stern NORMAL			
Build INDIA			
Frameowr and description of vessel Number for bulk heads WOODEN	Length of engine 100.0		

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

No. acts Engineer	Description of Engines	When mode	Name of Address of Holders	Reponder Engines No. of cylindres in each set	Rotary Engines Diameter of cylinders	No. of cylindresw in each test	BHP Estiminted Speed of skip
1	YANMAR	Engines	Engines				
No. of Shats		1	JAPAN			7	600
1	Particulars of Dolars Description Numbers Leaded presser	2017		Engin of strock			

PARTICULARS OF TANAGE

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
deskline 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 certifieddation **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 Accordce with the regester Book that
Whoses Certificate of Competency or revis is No _____ is the master of the said ship : and that the name _____ Redians and Description
of the owner 100%, and number or sloty-forth shares held by _____ Are as follows:-

Name, Residence and Occupation of the owner

NAME: **MOHAMED OMER SALEM AL-HAMADI**

NATIONAL: **YEMAN**

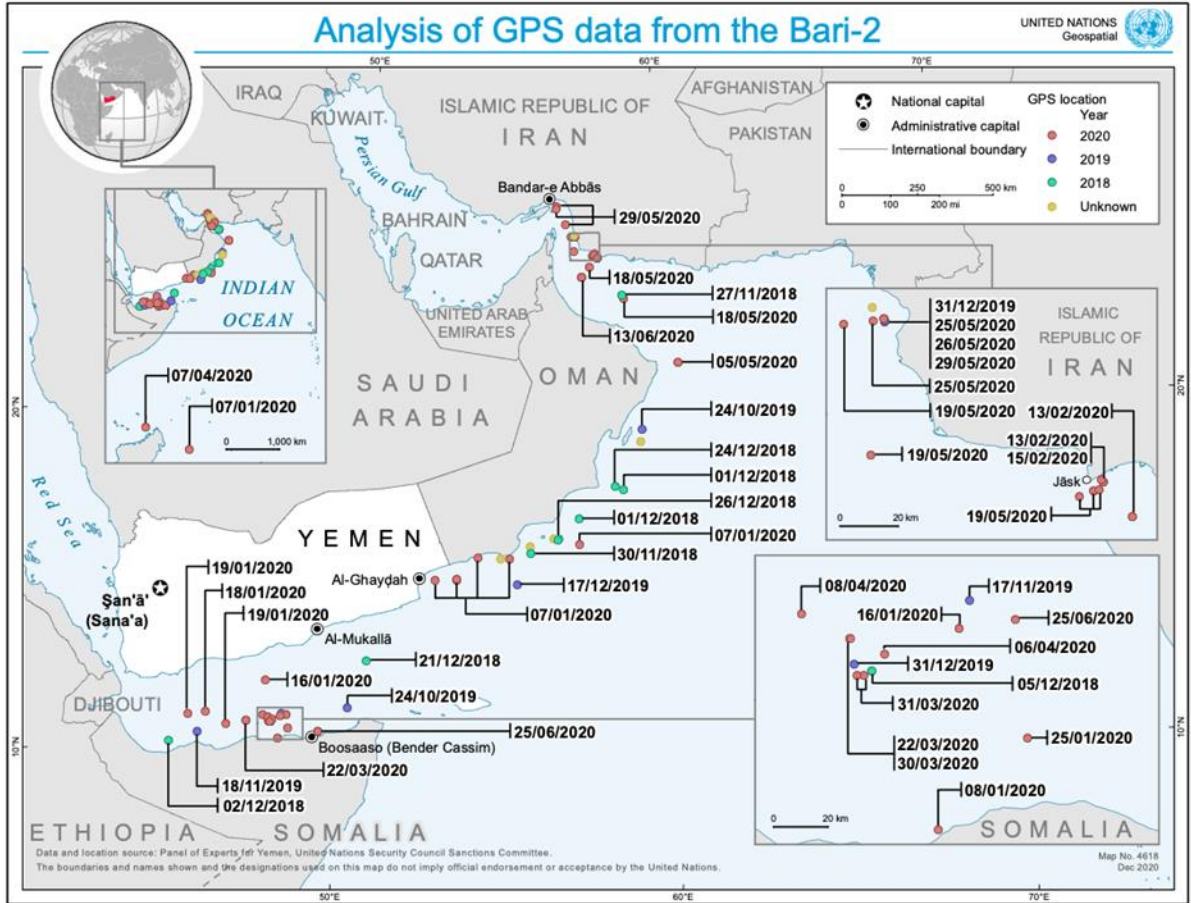
Dated at **COLUMBO** THE **One thousan nine hundr**

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

Notice: A Certificate of Registry is not a Document of the, it does not neceserly 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, addres or other registered particulars should be notified to the Register at the part of Register.
Should the Vessed be lost, sold to foreigners, or broken up, notics sheered, together will be Certificate of Registry, if in contence shoudg 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

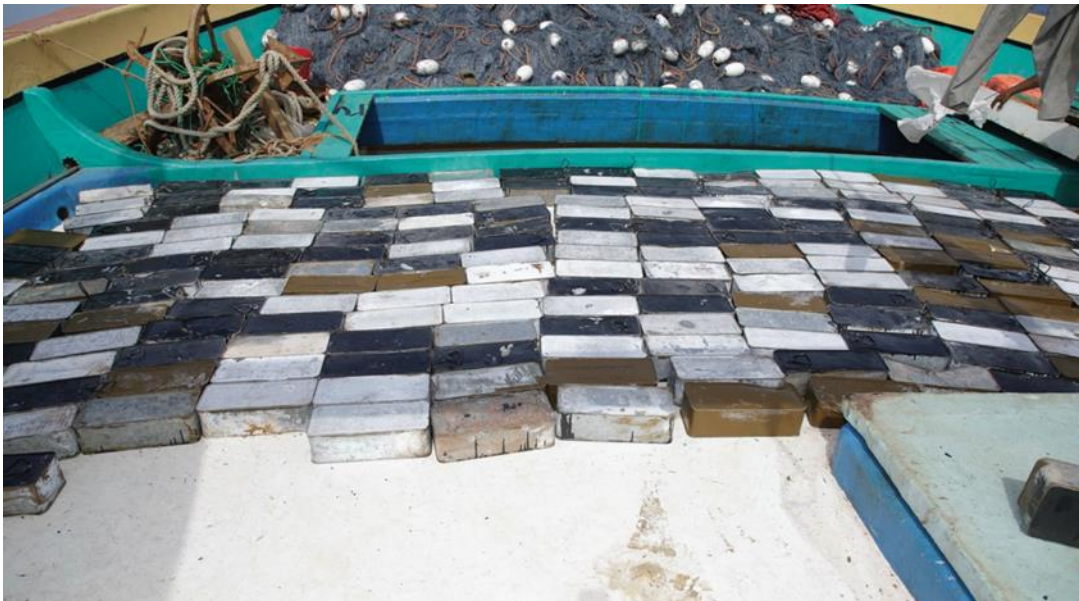


Figure 16.3
Detail of ammunition box



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

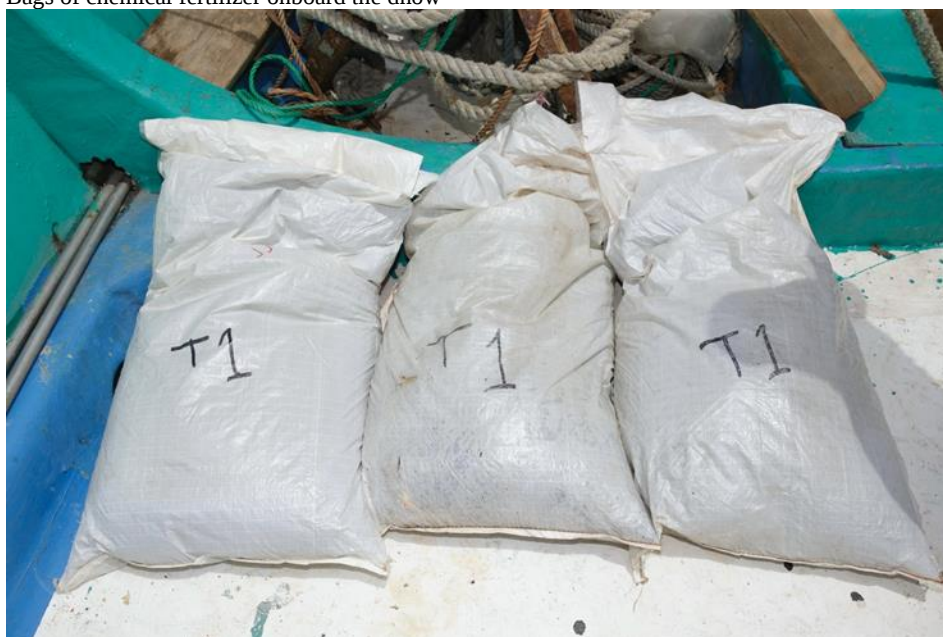
Figure 16.5

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

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Figure 17.3
Seized Yemeni passport of Alwan Ghyath



Figure 17.4
Omani entry and exit stamps in the passport of Alwan Ghyath



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
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: 141

CONSIGNEE / EXPORTER: INTERCESSOR CO.
CARRIER'S NAME: Oman Air SATS Cargo LLC - OMAN AIR
VOLUME / FLIGHT NO: WY0816

DELIVERY ORDER NO: - NL -
CARRIER'S NAME: Oman Air SATS Cargo LLC - OMAN AIR
VOLUME / FLIGHT NO: WY0816

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

SHIPMENT NO: 910-12945402 / MM2911201883602

ITEM NO	QUANTITY	UNIT	DESCRIPTION	HT CODE
87.196	5.000	1,743.922	8.385 USD 4,529.668	13
8.990	5.000	361.545	8.385 USD 939.678	14
6.990	5.000	713.952	8.385 USD 1,854.525	15
7.432	5.000	148.831	8.385 USD 388.055	16

EXEMPTION OF DUTY: BENEFACTORY

WEIGHT: 500.000, 32.000, 290.000, 25.000
CLASSIFICATION: XUN, XUN, XUN, XUN
PACKAGES: 5,864.000, 212.000, 5.000, 2.000

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

DUTY: 385.877
EXCISE TAX: 20.000
HANDLING CHARGES: 2.000
REG. FEES: 2.000
OTHER: 2.000

DEFINITE: 22.000
INSURED: 385.877
PAYMENT METHOD: Online
GUARANTEE/CHEQUE: NO
DATE: 05/02/2018
BANK: Bank Muscat Meethaq
RECEIPT NO: PTM0212183316614
DATE: 02/12/2018
BANK: Bank Muscat Meethaq

CLEARING AGENT: INTERCESSOR CO.
LICENCE NO: 17198
TRANSIT: ROUTE
EXIT PORT: Muscat International Airport
EXIT TRANSACTION NO: RELIDF0212183419520
DATE: 02/12/2018
SECURITY OFFICER: 21561177
TRANSIT OFFICER: 62/12/2018

INSPECTION: REASONS FOR NOT RELEASING: 1, 2, 3, 4, 5

INSPECTOR: GROUP SUPERVISOR: 1, 2, 3, 4, 5

OTHER REMARKS: 1, 2, 3, 4, 5

RELEASE DATE: 02/12/2018

REMARKS: 1, 2, 3, 4, 5

Figure 18.2

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

سلطنة عمان
سلطنة عمان
السلطنة العامة للجمارك
Page 3 of 5

PORT
Muscat International Airport

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

CONSIGNEE / EXPORTER
مؤسسة هبة للتجارة الخارجية

INTERCESSOR CO.
af baz for shipping services

COMMERCIAL REG. NO.
1311175

EXPORT TO

DELIVERY ORDER NO.
-- NL --

CARRIER'S NAME
CAPTAIN

CARRIER'S NAME
Oman Air SATS Cargo LLC - OMAN AIR

VOYAGE / FLIGHT NO.
WY0816

PORT OF LOADING
Bangkok

PORT OF DISCHARGE
Muscat International Airport Cargo

DESTINATION
OMAN

BL - AWS NO / MANIFEST
916-12945402 / MM2911201883602

رقم الترخيص	وصف البضاعة	القيمة بالعملة الأجنبية	القيمة بالعملة المحلية	معدل الرسوم	مبلغ الرسوم
HT CODE	GOODE DESCRIPTION	OF FOREIGN VALUE	OF LOCAL VALUE	RATE	AMOUNT
17	INSULATING PLATE	311.743	120.021	0.385	46.81
18	Mixing, kneading, crushing, grinding... machines	1,102.766	424.565	0.385	479.22
	Total		11,321.157		

الوزن	التصنيف	الكمية	الكمية	الوزن	التصنيف	الكمية	الكمية
NET	UNIT	CTY	UNIT	NET	UNIT	CTY	UNIT
38.000	XUN	2.000	38.000	XUN	1.000		
36.000	XUN	1.000	36.000	XUN	1.000		
FRY			FRY				
6396.455			112.892				

القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
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القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
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NET	GROSS	NET	GROSS	NET	GROSS
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القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
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القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
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القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
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36.000	36.000	36.000	36.000	38.000	38.000

القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
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القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
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36.000	36.000	36.000	36.000	38.000	38.000

القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
38.000	38.000	36.000	36.000	38.000	38.000
36.000	36.000	36.000	36.000	38.000	38.000

القيمة	القيمة	القيمة	القيمة	القيمة	القيمة
NET	GROSS	NET	GROSS	NET	GROSS
38.000	38.000	36.000	36.000	38.000	38.000
36.000	36.000	36.000	36.000	38.000	38.000

القيمة	
--------	--

Figure 18.3

Proforma invoice for the consignment

NO	ITEM	HS code	QTY	Unit Price USD	Total Price USD
1-2	Screws	83024190	5604	0.3	1681.2
1	Drive controller	9032890900	2	120	240
1	Burret	9027809900	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	Syring	7320109000	550	0.1	55
1-2	Heating coil	8514909000	1		
1-2	Water Cables	85158090	2		
1-2	Humidifying plate	8547909000	2		
1-60	Screw rod	7318190000	1	480	480
1-4	Screw spare parts	7317000000	102000	0.04	4080
1-2	Drill tools	8207509000	150	4	600
1-2	Modem	85176930	212	3.5	742
1-2	Bluetooth headset	85176290	2100	0.9	1890
1	Camera	9006510000	20	38	760
1-7	Connectors	8473309000	1000	0.4	400
1-13	Power inverter	8504401090	5	44	220
					12500.2

Figure 18.4

Commercial Registration Certificate of the importing company

استثمر بسهولة
Invest Easy
المحطة الباشعة

سلطنة عمان
Sultanate of Oman

شهادة السجل التجاري
Commercial Registration Certificate

CR Number 1311175

Commercial Name

Legal Type Individual Firm / Merchant

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

المركز الرئيسي: صلالة / صلالة / محافظة ظفار

ص.ب: 211

هاتف: 968 90612196

البريد الإلكتروني: ex-abood@hotmail.com

تاريخ التأسيس: 2018/01/07

تاريخ التسجيل التجاري: 2018/01/09

تاريخ انتهاء السجل التجاري: 2023/01/07

تاريخ انتهاء السنة المالية: 12/31

رأس المال النقدي: 5,000 رأس المال المهيئ: 0

رأس المال الكلي (بالريال العماني): 5,000

عدد الأسهم: 0

الأنشطة التجارية المسجلة

461003: مكتب التصدير والاستيراد

لا يعتبر هذا السجل التجاري موافقة أو ضمانا للحصول على ترخيص باستخدام قوى عاملة وافدة

إعادة طباعة:

KHALID AMER

صفحة 1 من 3

Page 1 of 3

أمانة السجل التجاري

2018/01/21

البريد الإلكتروني: investeasyhelp@moc.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 - المصطفیٰ البواحدة

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 للمعامل على ترخيص باستقدام قوى عاملة 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 advise based on technical information collected by the Panel. In some cases, classification advise is still pending as technical information is incomplete. The Panel will provide an update to the Committee when other items are classified.

HS-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

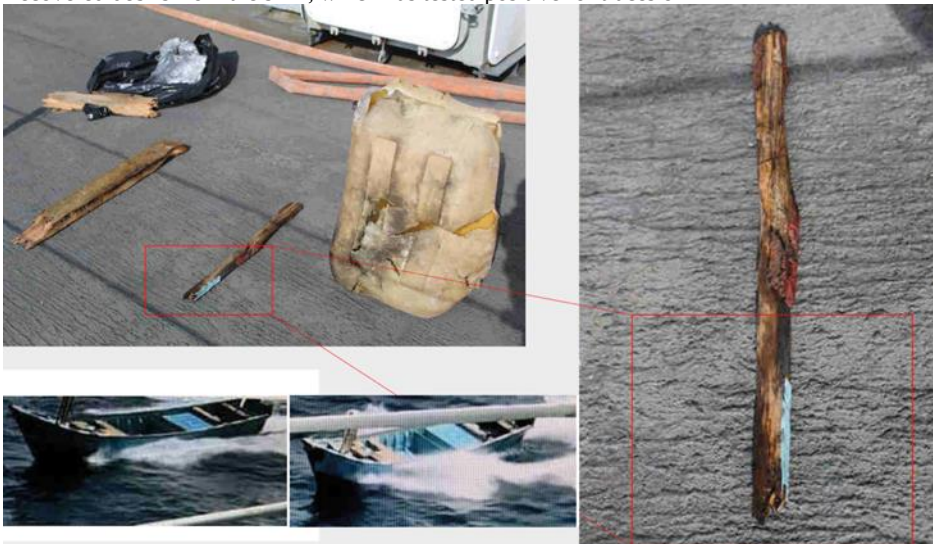


Figure 22.3

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

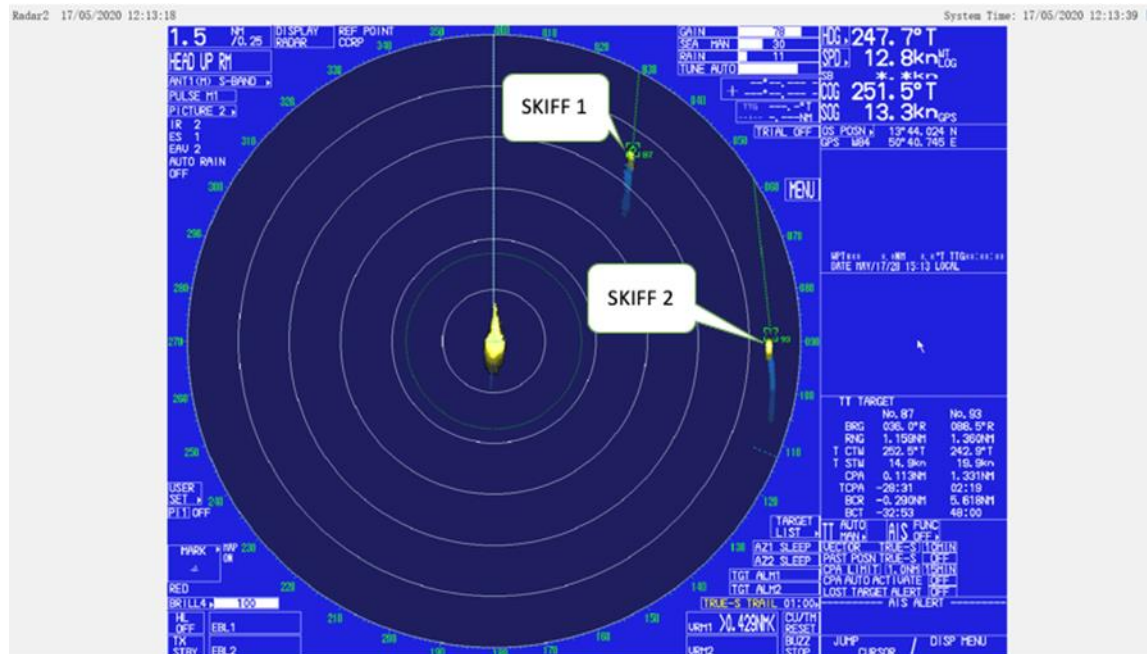


Source: Confidential

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

Figure 23.1

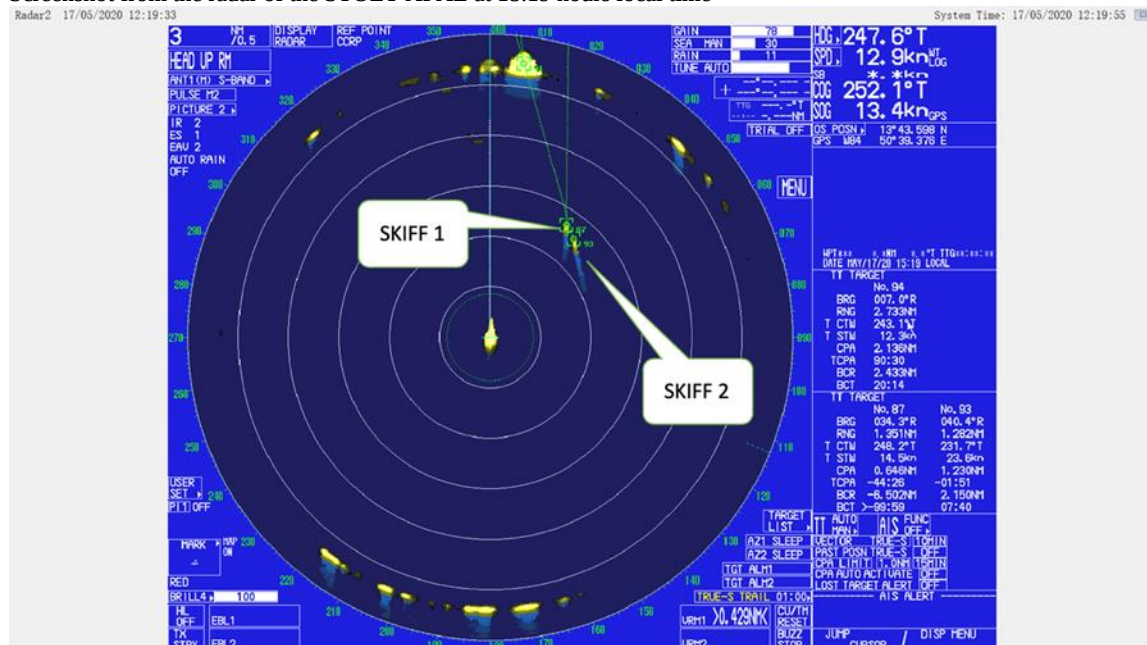
Screenshot from the radar of the STOLT APAL at 15.13 hours local time



The two skiffs follow a parallel course to the STOLT APAL

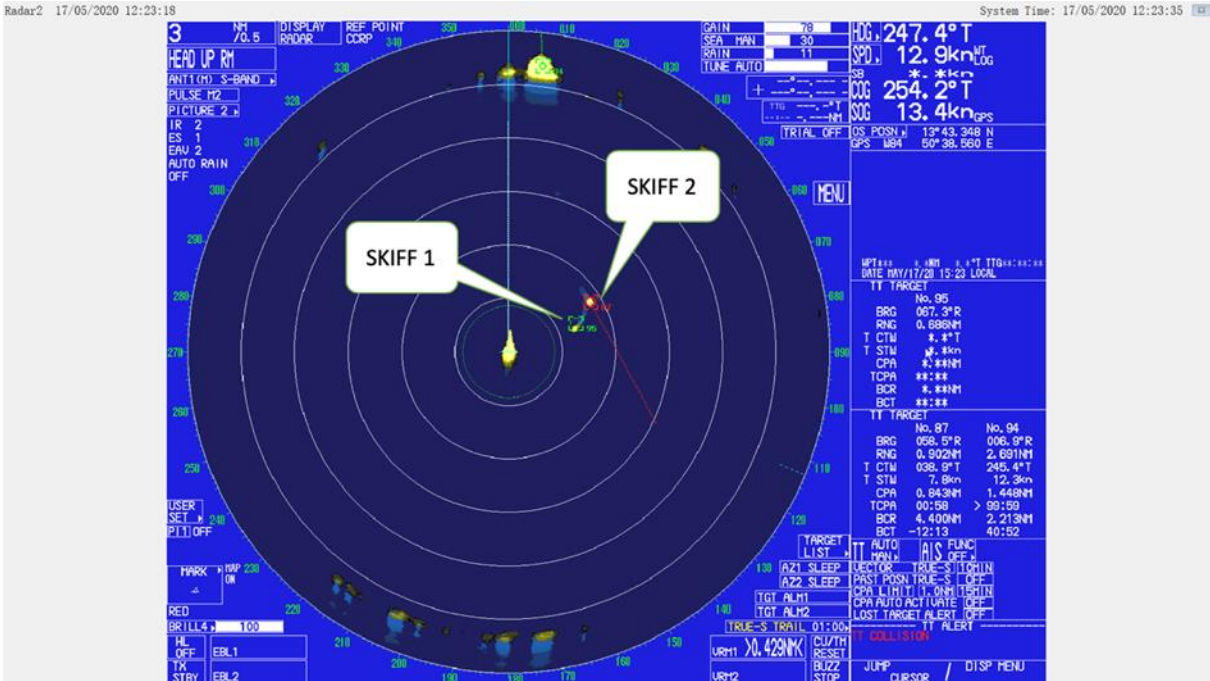
Figure 23.2

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



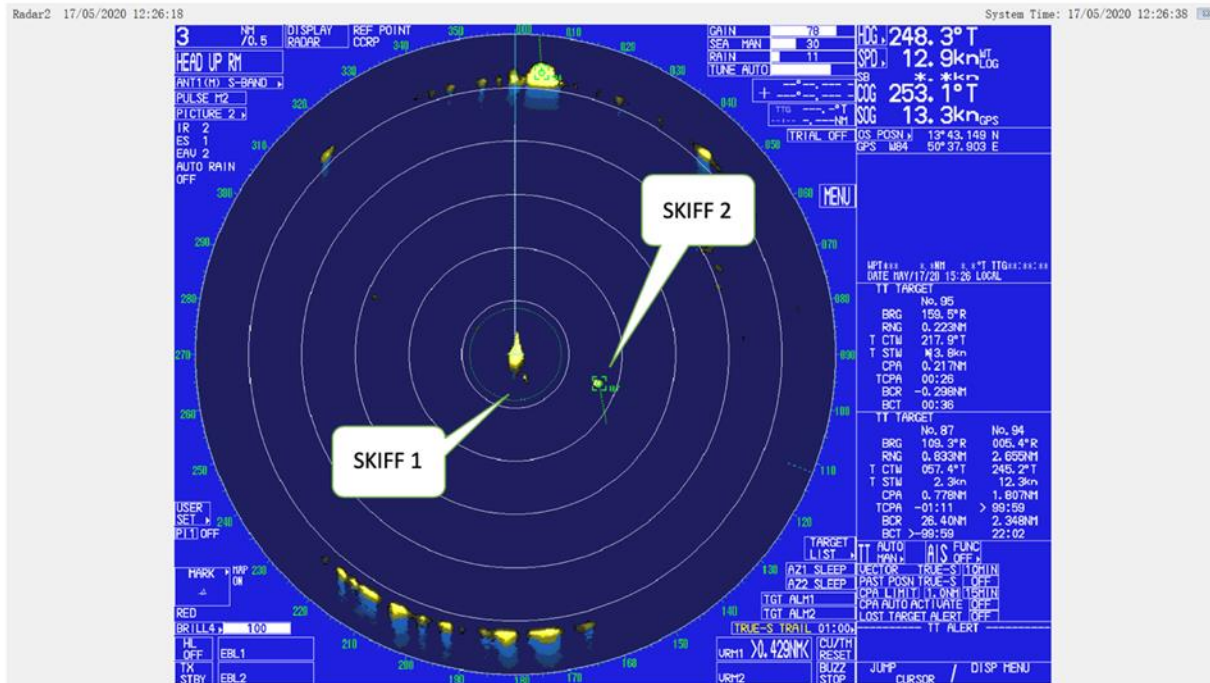
The two skiffs come alongside with each other

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



Skiff #1 moves towards the STOLT APAL

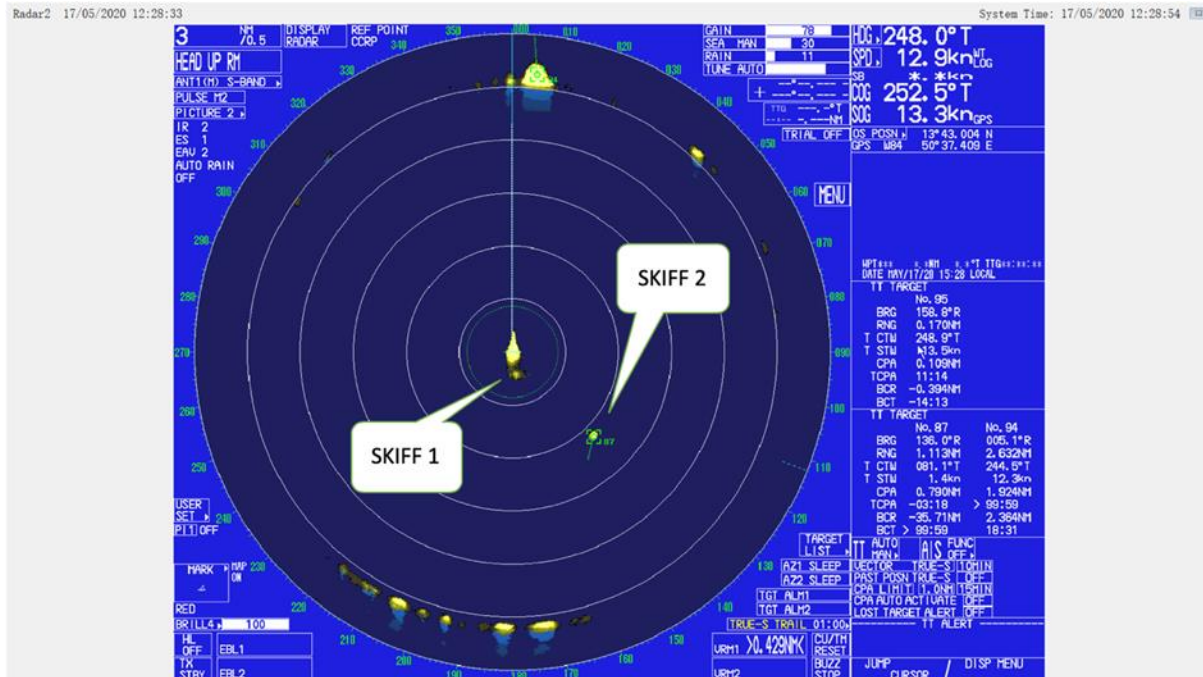
Figure 23.4
Screenshot from the radar of the STOLT APAL at 15.26hours local time



Skiff #1 approaches the STOLT APAL on starboard quarter

Figure 23.5

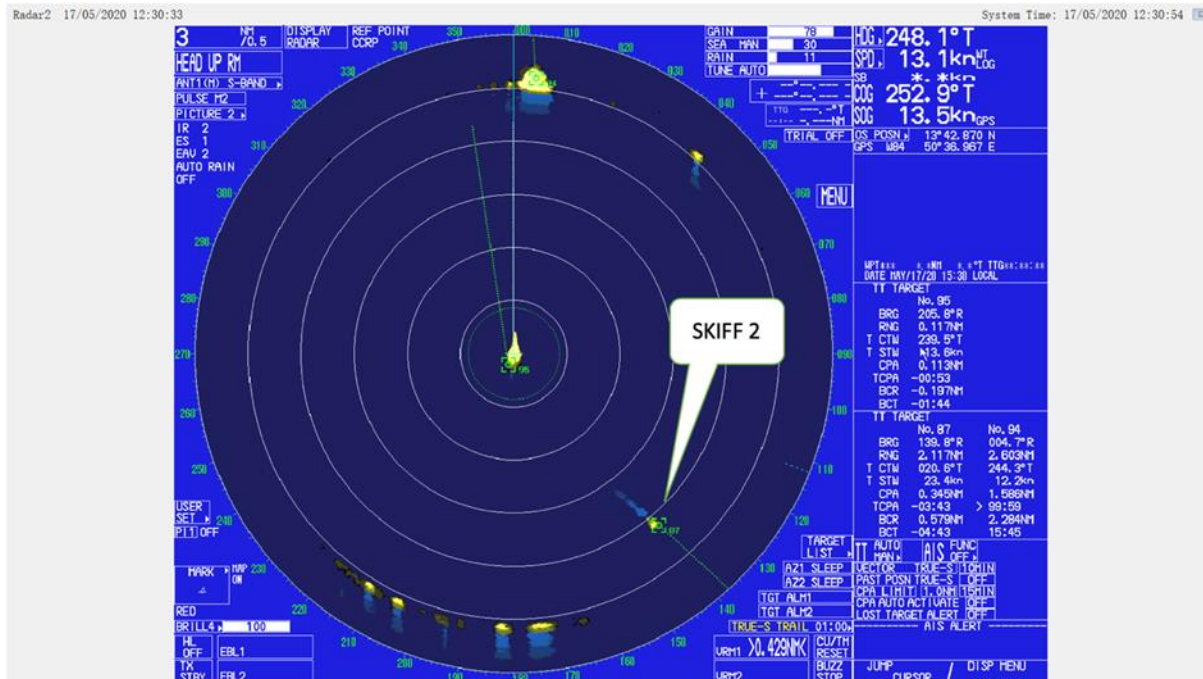
Screenshot from the radar of the STOLT APAL at 15.28 hours local time



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

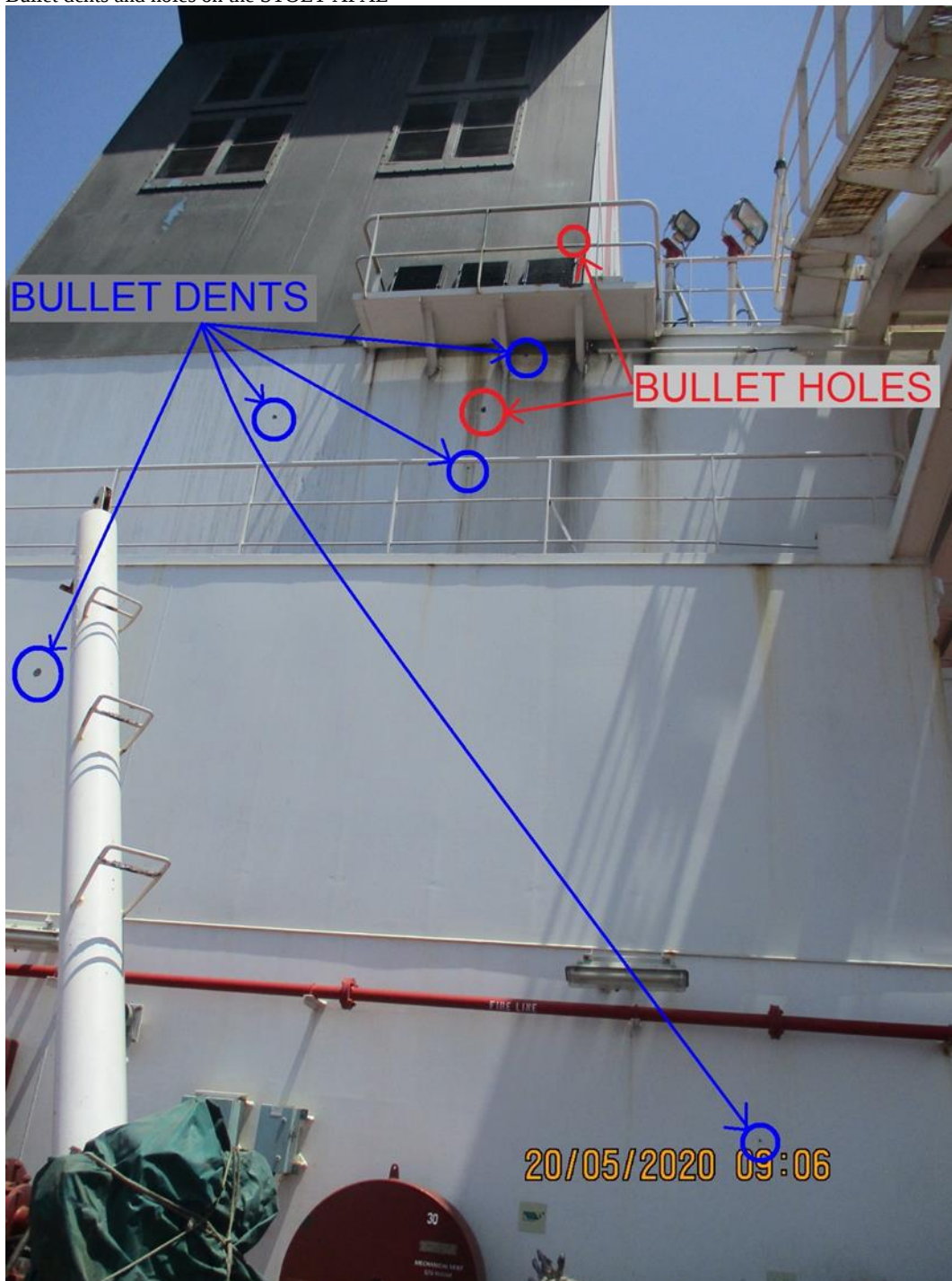


Figure 23.8

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**

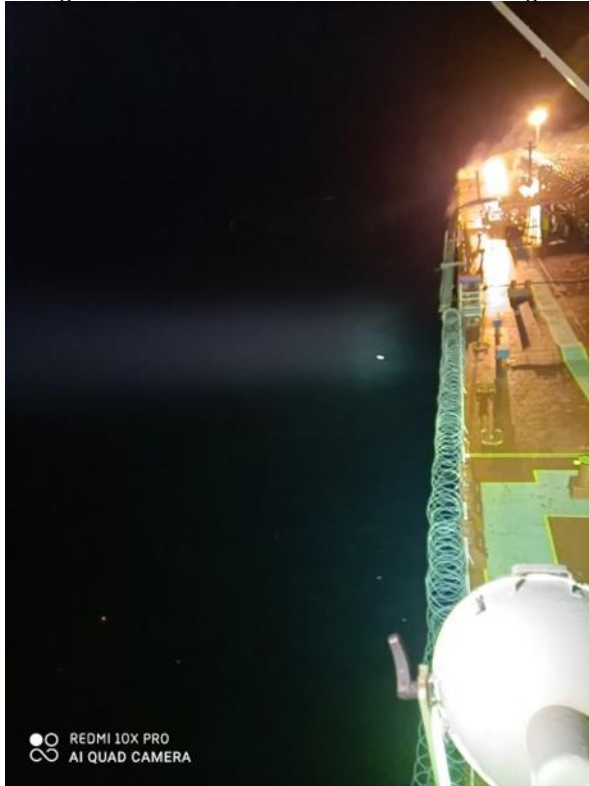
Location of the SYRA at Rudhum terminal prior to the attack



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

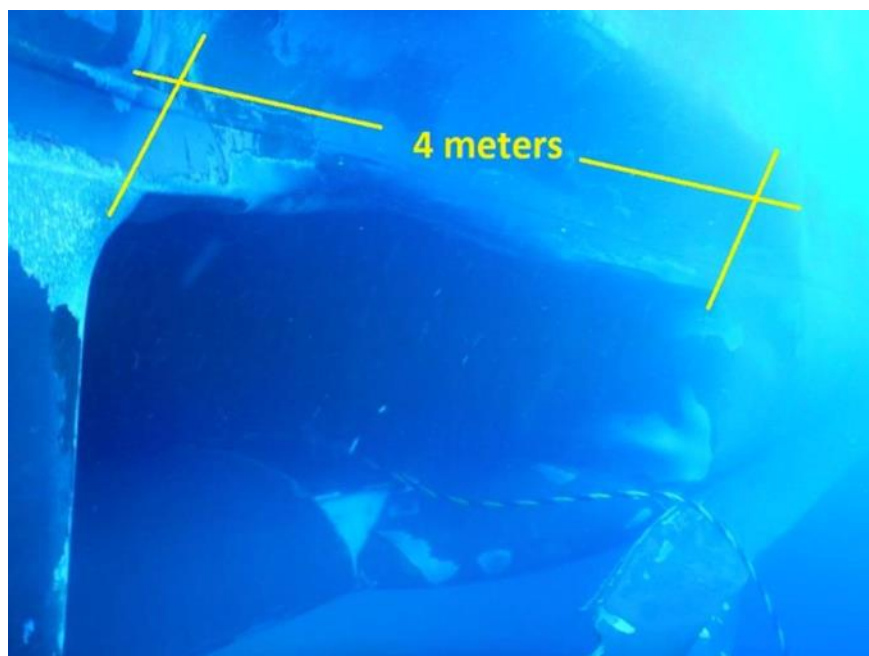
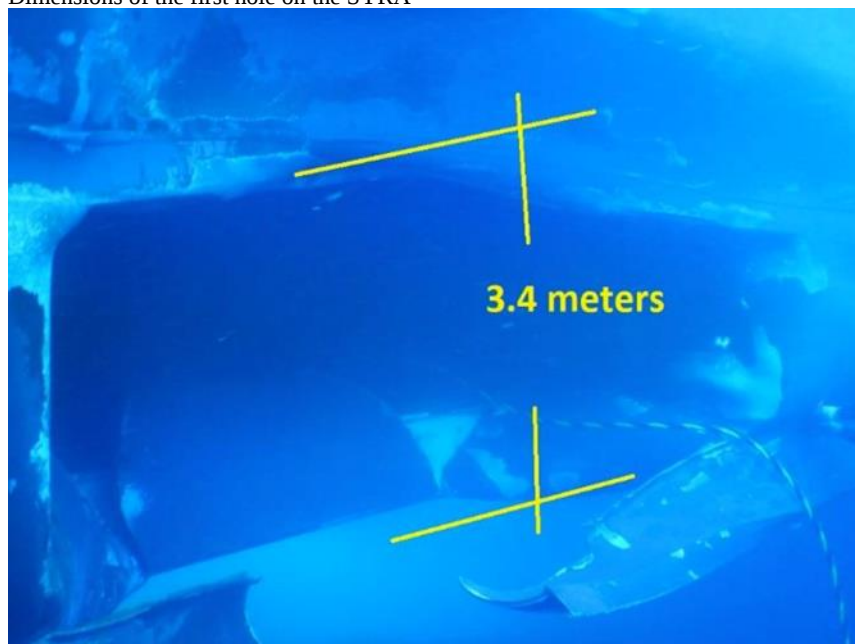
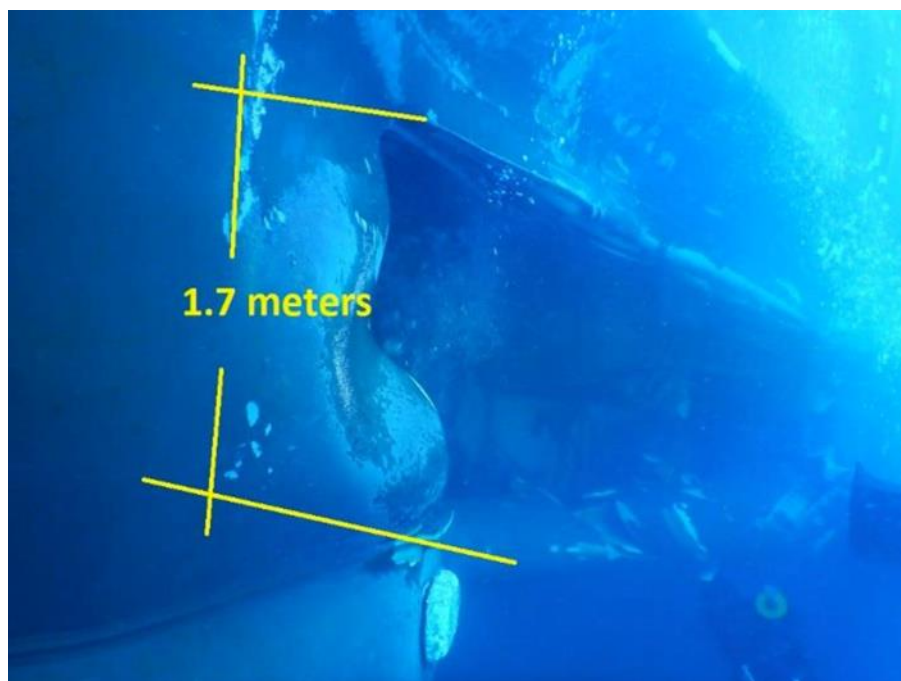
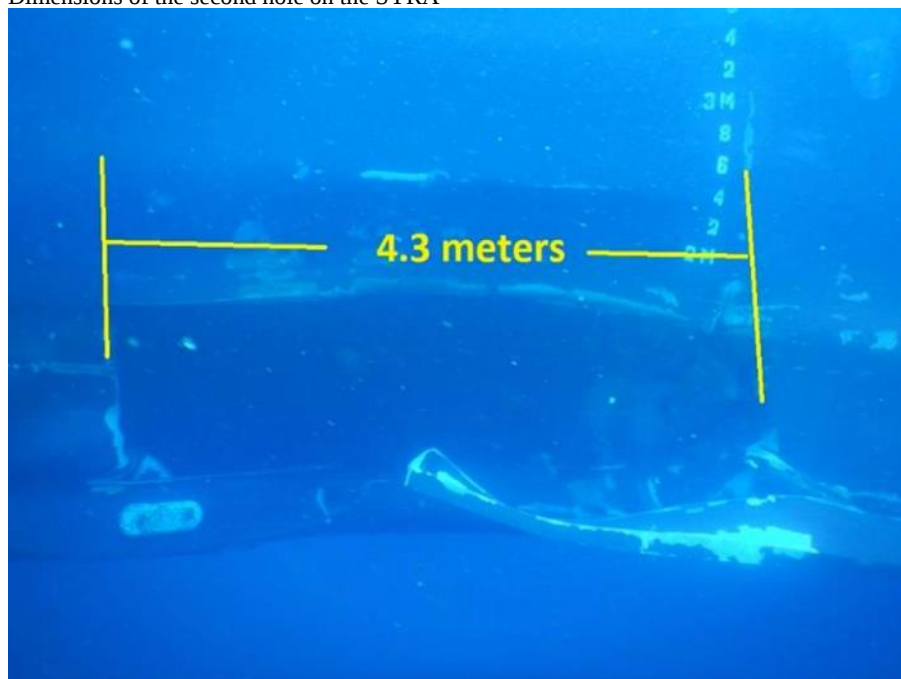
**Source:** Confidential

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 simplify 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.
 - تم 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
(٩,٩٦١)	١,٥٩٥	خلال الأرباح أو الخسائر
(٤١٠,٣٣١)	(٤١١,٩٥٨)	أرباح/(خسائر) استبعاد ممتلكات ومعدات
-	(٣٦,١٤١,٦٠٣)	مصرف فريضة الزكاة الشرعية
١٧٣,٤٤٠,٦٢٣	٢٠٩,٠١٤,٨٠٢	٣٠ خسائر أخرى
(٣٤,٦٨٨,١٢٥)	(٤١,٨٠٢,٩٦٠)	ربح السنة قبل خصم ضريبة الأرباح التجارية والصناعية
١٣٨,٧٥٢,٤٩٨	١٦٧,٢١١,٨٤٢	٢١ ضريبة الأرباح التجارية والصناعية
		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)	خسائر أرباح تقييم موجودات ومطلوبات البنك بالذهب
١٠٣,٤٢٤,٦٠٣	١٤٢,٧٨٣,٥٥٤	٢٤ والعملات الأجنبية
		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	١	46,651,000	19,567,831
	493,626,473	32,298,870		رسوم تراخيص مزاولة المهن المختلفة	٤	٤	١	135,518,000	61,928,666
	78,037,261	27,714,587		رسوم تراخيص المصطبات	٥	٤	١	21,424,000	120,000
	261,805,832	47,939,731		رسوم تراخيص المنشآت التعليمية والصحية الخاصة	٦	٤	١	71,875,000	56,970,358
	125,819,785	6,562,693		رسوم فتح الصيدليات والأشعة والمختبرات والمخازن بكافة أنواعها	٧	٤	١	34,542,000	16,161,868
	57,580,892	918,361		رسوم إنشاء مقالب الإرشاد الزراعي والمشاتل والمزارع الخاصة	٨	٤	١	15,808,000	2,117,100
	1,722,910	-		رسوم تراخيص مدارس تدريب قيادة السيارات	٩	٤	١	473,000	
	770,446,755	179,139,666		رسوم الدعاية والإعلان	١٠	٤	١	211,515,000	135,834,082
	143,875,736	15,471,984		رسوم رخص العمال الفنية	١١	٤	١	39,499,000	18,246,960
	225,835,987	3,000,000		إيرادات رخص مزاولة مهنة الاستيراد	١٢	٤	١	62,000,000	30,152,423
	6,833,360	2,000,000		إيرادات رخص مزاولة مهنة التصدير	١٣	٤	١	1,876,000	1,497,875
	20,712,605,114	19,090,041,130		رسوم استخدام أجهزة الاتصالات ذات الترددات	١٤	٤	١	4,669,101,000	2,784,385,990
	286,922,730	137,000,000		أخرى	١٥	٤	١	353,306,000	217,862,609
78,055,335,979	127,800,000,000	49,744,664,021	48,959,918,112	الضرائب على التجارة والمعاملات الدولية	٦	١	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 الكهربائية	٢	٦	١	5,077,210,000	2,899,796,162
	5,457,017,170	1,122,942,000		الرسوم الجمركية على الأدوية والمعدات الطبية	٣	٦	١	6,620,468,000	4,575,672,646
	1,334,688	-		الرسوم الجمركية على الآلات والمعدات والأجهزة الكهربائية (اللكترونية) ماعدا الكهربائية والمطبخية	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	١	73,150,000	62,677,327
101,010,000	70,000,000			رسوم استيراد أخرى	٢	٢	١	681,943,000	316,868,727
	-			الضرائب على الصادرات	٣	٦	١	6,000,000	9,344,875
	-			الضريبة على الصادرات الأخرى	٢	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 والمضاربات الجمركية	١	٧	٦	3,779,633,000	5,203,939,369
	-			المنسج			٢	123,970,073,000	110,250,858,335
	-			منع من حكومات خارجية			٢	62,707,977,000	72,554,588,763
	-			منع جارية من حكومات خارجية	١	١	٢	-	50,774,860,066
	-			منع لبقية جارية من حكومات خارجية	١	١	٢	-	50,774,860,066
	-			منع جينية جارية من حكومات خارجية	٢	١	٢	-	-
	-			منع رأسمالية من حكومات خارجية	٢	١	٢	62,707,977,000	21,779,728,697
	-			منع لبقية رأسمالية من حكومات خارجية	١	٢	٢	62,662,232,000	19,296,909,991
	-			منع جينية رأسمالية من حكومات خارجية	٢	٢	٢	-	2,453,450,882
	-			منع قنية واستثمارية	٣	٢	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 لبقية جارية من منظمات دولية	١	١	٢	-	3,269,039,732
	-			منع جينية 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 لبقية رأسمالية من منظمات دولية	١	٢	٢	50,827,711,000	11,128,724,087
	-			منع جينية 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	471,739,223,702	إيرادات دخل الملكية ومبيعات السلع والخدمات والتحويلات المتبقية			٣	1,272,587,021,000	1,399,583,659,397
705,732,401,500	57,179,296,613	67,172,522,310	456,456,147,934	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	59,264,596,000	حصة الحكومة من فائض أرباح المؤسسات العامة المالية وغير المالية	٢	١	٣	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	٣	3,759,819,000	
2,198,013,500		200,000,000		فائض أرباح الحكومة من القطاع الصناعي	٢	٢	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	٣	37,326,515,000	32,623,864,039
1,500,000,000		-		فائض أرباح الحكومة من القطاع التجاري	٤	٢	٣	3,000,000,000	
629,148,076,000		30,500,000,000		فائض أرباح الحكومة من القطاع المالي والمصرفي	٥	٢	٣	157,287,019,000	132,642,367,941
565,240,000		3,000,000		فائض أرباح الحكومة من قطاع النشاطات والتعمير	٦	٢	٣	282,620,000	
1,475,460,000		600,000,000		فائض أرباح الحكومة من قطاع النفط والمعادن	٧	٢	٣	25,237,730,000	412,142,673
-		30,000,000		فائض أرباح الحكومة من أرباح الشركات والمنظمات العربية العاملة في الداخل والخارج	٨	٢	٣	-	
496,726,000		30,000,000		فائض أرباح الحكومة من مؤسسات ومشاريع أخرى	٩	٢	٣	248,363,000	252,310,443
12,479,204,000		7,907,926,310		الربح	٤	١	٣	995,938,776,000	1,133,652,764,873
	-	-		مبيعات نفط خام مصر	١	٤	٣	313,502,915,000	573,157,369,367
	-	-		مبيعات نفط خام مستهلك محليا	٢	٤	٣	472,500,000,000	404,129,692,631
	-	-		مبيعات غاز مصر	٣	٤	٣	136,699,500,000	76,435,541,571
	-	-		مبيعات غاز مستهلك محليا	٤	٤	٣	35,719,161,000	32,010,259,073
	-	-		منع توقيع الاتفاقيات النفطية والمعدنية	٥	٤	٣	-	1,074,350,000
	-	-		منع الناتج للشركات الجينية النفطية والمعدنية والغاز	٦	٤	٣	-	-
	-	-		عمالة الامتياز على عمليات التنقيب والمعدني والغاز	٧	٤	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	٣	4,500,000,000	1,652,537,023
		-		منع التدريب والدعم المنسي	٩	٤	٣	-	196,864,999

	48,860,000		24,454,604		إيجارات الأراضي الحكومية الزراعية	#	٤	١	٣	48,860,000	32,780,119
	701,611,000		164,188,645		إيجارات الأراضي الحكومية غير الزراعية	#	٤	١	٣	701,611,000	473,451,097
	22,338,000		14,137,887		مبيعات المحاجر	#	٤	١	٣	22,338,000	5,520,017
	7,206,395,000		7,701,145,174		إيرادات أخرى	#	٤	١	٣	7,206,395,000	21,405,977,161
7,384,467,958	13,693,234,000	6,308,766,042	7,652,936,748	4,022,675,151	مبيعات السلع والخدمات					25,555,234,000	21,975,636,116
	1,845,956,000		442,944,199		مبيعات المنشآت السوقية					6,145,956,000	663,878,139
	94,722,000		-		مبيعات الحاصلات الزراعية	١	١	٢	٣	94,722,000	18,146,034
	-	-	-		مبيعات المواجن والثروة الحيوانية	٢	١	٢	٣	-	684,520
	470,011,000		72,944,199		مبيعات الثروة السمكية	٣	١	٢	٣	4,470,011,000	254,419,770
	874,239,000		370,000,000		إيرادات أرقام وسائل النقل	٤	١	٢	٣	1,274,239,000	324,553,734
	406,984,000		-		إيرادات الكتب المدرسية	٥	١	٢	٣	306,984,000	65,918,831
	-	-	-		مبيعات منشآت سوقية أخرى	٦	١	٢	٣	-	155,250
7,087,707,000			4,909,676,763		الرسوم الإدارية					10,588,707,000	7,501,748,547
	70,552,000		13,990,353		رسوم تخطيط وإستشارات	١	٢	٢	٣	104,552,000	7,528,569
	305,157,000		84,293,981		رسوم تراخيص البناء وتجديدها	٢	٢	٢	٣	305,157,000	138,444,812
	972,708,000		750,416,539		إيرادات السجل التجاري والضماحي	٣	٢	٢	٣	472,708,000	685,572,075
	81,749,000		38,056,248		رسوم مخفترات لخص الجودة	٤	٢	٢	٣	81,749,000	35,573,751
	496,473,000		468,326,929		رسوم ترخيص العقود	٥	٢	٢	٣	496,473,000	417,348,743
	988,521,000		471,860,943		رسوم قضائية	٦	٢	٢	٣	88,521,000	60,894,100
	16,752,000		13,800,000		رسوم المرافق والجمعيات	٧	٢	٢	٣	6,752,000	7,430,720
	13,377,000		10,000,000		رسوم رفض حيازة الأسلحة	٨	٢	٢	٣	377,000	854
	38,980,000		10,286,868		رسوم ربي وحفر المار	٩	٢	٢	٣	38,980,000	14,983,462
	872,955,000		771,048,372		إيرادات جوازات السفر	#	٢	٢	٣	872,955,000	614,941,416
	155,012,000		135,694,000		رسوم تصاريح العمل والقائمة لغير اليممين 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 الامتياز والوثائق	#	٢	٢	٣	29,372,000	21,775,978
	417,896,000		393,359,646		رسوم رفض القيادة	#	٢	٢	٣	317,896,000	253,312,817
	16,043,000		12,864,085		رسوم حفر البيارات	#	٢	٢	٣	46,043,000	41,752,986
	97,617,000		74,032,448		رسوم إستخدام أرضية السواق العامة والرصطة	#	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	83,217,000	7,921,428
	1,232,093,000		863,072,418		الرسوم و السمك	#	٢	٢	٣	2,232,093,000	1,573,109,077
	4,759,571,000		2,300,315,786		رسوم إيرادات أخرى	#	٢	٢	٣	8,820,571,000	13,810,009,430
	198,240,000		66,759,864		مبيعات عرضية للمنشآت غير السوقية	٣	٢	٢	٣	178,240,000	243,717,633
	51,711,000		1,254,110		إيجارات المباني الحكومية	١	٣	٢	٣	51,711,000	20,702,637
	412,372,000		183,437,314		إيجارات الآلات والمعدات	٢	٣	٢	٣	1,112,372,000	3,036,338,912
	1,594,000		-		إيرادات المطبوعات الحكومية	٣	٣	٢	٣	1,594,000	-
	217,340,000		115,768,003		عائدات الورش	١	٣	٢	٣	217,340,000	103,918,639
	18,394,000		-		إيرادات الطرقات	٥	٣	٢	٣	18,394,000	107,744,051
	264,850,000		151,893,959		إيرادات المرافق والمعاد العنمية	٦	٣	٢	٣	364,850,000	270,349,529
	236,948,000		217,319,854		رسوم إستثمارات وتسجيل	٧	٣	٢	٣	336,948,000	252,890,825
	4,012,000		1,974,032		رسوم إمتحانات وشهادات	٨	٣	٢	٣	4,012,000	1,213,413
	76,947,000		41,436,488		رسوم مبيعات والمخادات وأسمدة	#	٣	٢	٣	76,947,000	488,497,185
	72,975,000		33,984,289		إيرادات تذاكر المعانة	#	٣	٢	٣	72,975,000	1,152,056,817
	62,674,000		13,763,903		إيرادات مخبر وأنظمة	#	٣	٢	٣	62,674,000	1,034,914,256
	161,866,000		22,950,674		إيرادات ركب وخدمات	#	٣	٢	٣	161,866,000	83,584,527
	99,723,000		52,495,826		إيرادات شهادات صحية	#	٣	٢	٣	80,723,000	54,549,239
	6,600,000		6,950,262		إيرادات الحجر الصحي	#	٣	٢	٣	6,600,000	8,864,931
	391,533,000		256,078,022		رسوم النظافة	#	٣	٢	٣	691,533,000	717,212,296
	8,127,000		342,954		رسوم الطرود الواردة	#	٣	٢	٣	8,127,000	376,332
	65,545,000		44,042,075		رسوم المتاحف	#	٣	٢	٣	65,545,000	42,703,472
	133,010,000		80,804,137		رسوم الشفاح بواقف سيارات نقل الركاب والبضائع	#	٣	٢	٣	133,010,000	44,948,885
	237,461,000		37,152,287		الرسوم المقرر على حملات وسائل نقل الحجارة والخصي	#	٣	٢	٣	137,461,000	26,166,659
	756,000		261,012		والرمل	#	٣	٢	٣	756,000	143,027
	2,036,893,000		971,646,721		الرسوم المقرر على سيارات نقل الركاب برا	#	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	الرسوم المضاف على الرسوم المفردة على الطرود البريدية	#	٣	٢	٣	4,165,171,000	4,359,682,804
	3,295,812,000		2,829,252,703		مبيعات عرضية أخرى للمنشآت غير السوقية	#	٣	٢	٣	-	2,704,871,522
	3,295,812,000		2,829,252,703		الغرامات والجزاءات والمصارفات	١	١	٣	٣	2,295,812,000	2,704,871,522
	786,935,000		432,044,006		إيرادات الجزاءات	١	١	٣	٣	786,935,000	930,166,385
	105,920,000		97,293,829		الغرامات والمصارفات	٢	٢	٣	٣	105,920,000	497,084,345
					الغرامات والمصارفات (محلياً)	١	٢	٣	٣		

	157,168,000		95,935,018		غرامات المخالفات المرورية	٢	٢	٣	٣	157,168,000	95,261,527
	3,722,000		1,249,146		غرامات إنتشاء العاملين لبطاقة اللياقة الصحية	٣	٢	٣	٣	3,722,000	1,640,567
	520,125,000		237,566,013		الغرامات والمصارف المشتركة الأخرى	٤	٢	٣	٣	520,125,000	336,179,946
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصارف الأخرى	٣	٣	٣	٣	-	724,644,897
	1,082,424,000		312,830,387		الغرامات والجزاءات والمصارف الأخرى	١	٣	٣	٣	1,082,424,000	724,644,897
	-	-	-		التحويلات الطوعية بخلاف المنع		٤	٣	٣	-	143,274,783
	-	-	-		التحويلات الطوعية الجارية بخلاف المنع	١	٤	٣	٣	-	918,859
		-	-		التحويلات الطوعية الجارية بخلاف المنع من المقيمين	١	١	٤	٣	-	893,995
		-	-		التحويلات الطوعية الجارية بخلاف المنع من غير المقيمين	٢	١	٤	٣	-	24,864
		-	-		التحويلات الطوعية الرأسمالية بخلاف المنع	٢	٤	٣	٣	-	-
		-	-		التحويلات الطوعية الرأسمالية بخلاف المنع 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 والنفقات	٢	١	٥	٣	-	1,014,754,830
	-	-	-			٣	١	٥	٣	-	270,600
	-	-	-		المسترد من نفقات الموازنة عن سنتين 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 والشبكات	١	١	٤		22,638,000	16,934,814
		-	-		مبيعات المباني السكنية	١	١	٤		22,638,000	16,934,814
		-	-		مبيعات المباني غير السكنية	٢	١	٤		-	-
		-	-		مبيعات الماكينات والمعدات	٢	١	٤		11,240,000	15,464,638
		-	-		مبيعات المركبات ووسائل النقل	١	٢	١	٤	3,550,000	1,152,938
		-	-		مبيعات آلات ومعدات وأجهزة المكاتب	٢	٢	١	٤	7,690,000	192,000
		-	-		مبيعات مأكينات ومعدات أخرى	٣	٢	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		-	-
		-	-		التصرف في الأصول المالية وتحمل الخصوم			٥		49,228,686,000	40,795,957,008
		-	-		متحصلات القروض المحلي والتصرف في الأصول المالية المحلية			١	٥	11,503,685,000	6,916,027,275
		-	-		متحصلات أوراق مالية محلية بخلاف الاسهم	١	١	٥		11,503,685,000	6,916,027,275
		-	-		أخرى	٣	١	١	٥	11,503,685,000	6,916,027,275
		-	-		متحصلات الاقتراض المحلي	٢	١	٥		-	-
		-	-		متحصلات الاقتراض المقدم لمناسبات وجهات محلية أخرى	٤	٢	١	٥	-	-
		-	-		الاقتراض الخارجى وإصدار أوراق مالية خارجية بخلاف الاسهم		٤	٥		37,725,001,000	33,879,929,733
		-	-		الاقتراض الخارجى	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 الأجل	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

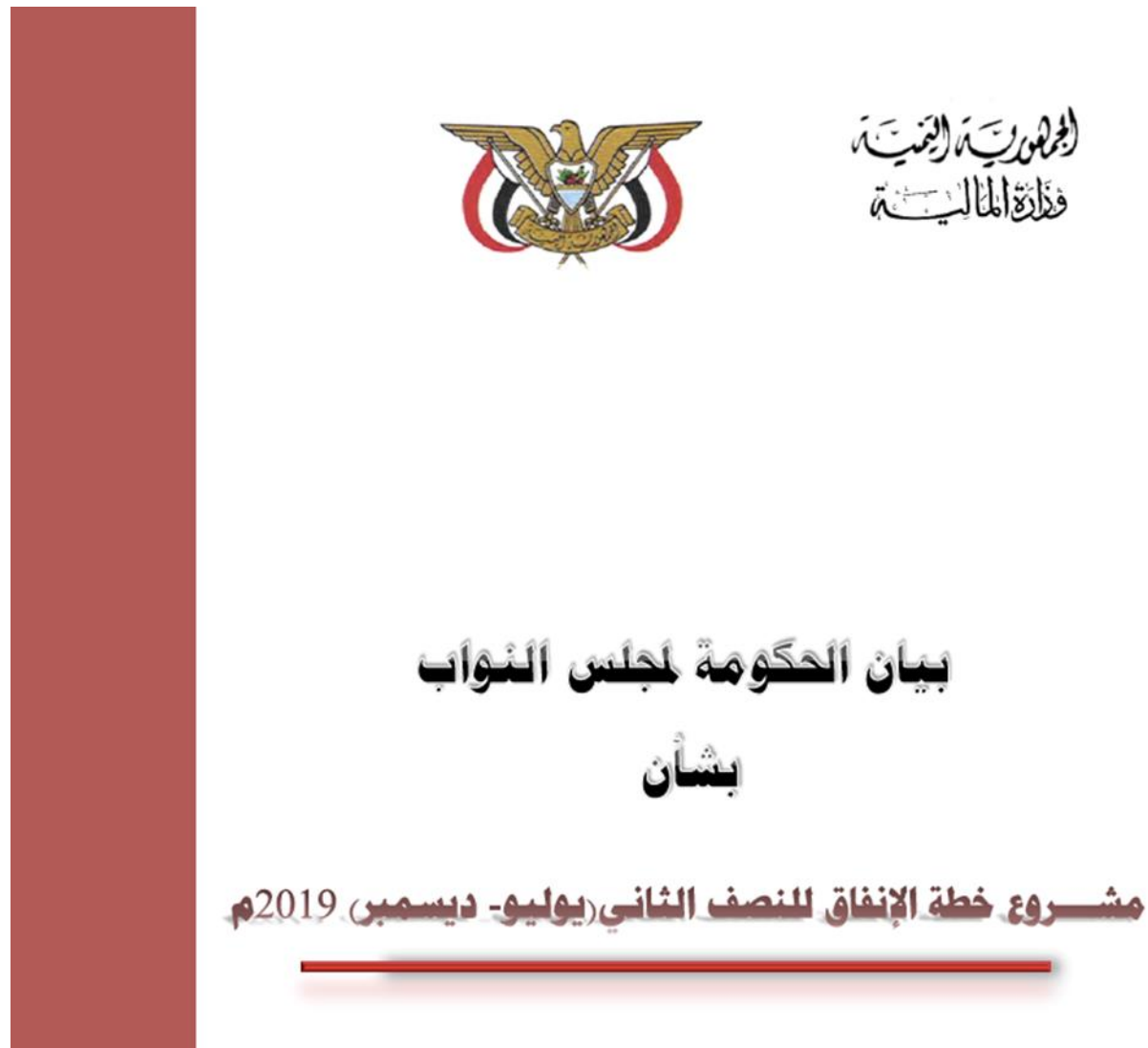
Summary of Government Revenue and Expenditure (GoY: 2013 – 2015, Houthi: 2016 to date), plus Panel estimates

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

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

Figure 25.4

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



قال تعالى: "وَلَنَبْلُوَنَّكُمْ بِقِيٍّ مِّنَ الْخَوْفِ وَالْجُوعِ وَنَقْصٍ مِّنَ الْأَمْوَالِ وَالْأَنْفُسِ وَالثَّمَرَاتِ" وَنَبَشِّرُ 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
المختصر
المختصر
المختصر
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 لمساه من مجلسكم الموقر من تعاون وثيق مع الحكومة ولفهم كبير ومنصف 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 أقره 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، وتنقيذاً لقرار مجلس الوزراء رقم (2) لعام 2016م، والذي قضى في الفقرة (أ) من البند (3) (على وزير المالية العمل على إعداد خطة إنفاق شهرية بالتفقات 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.

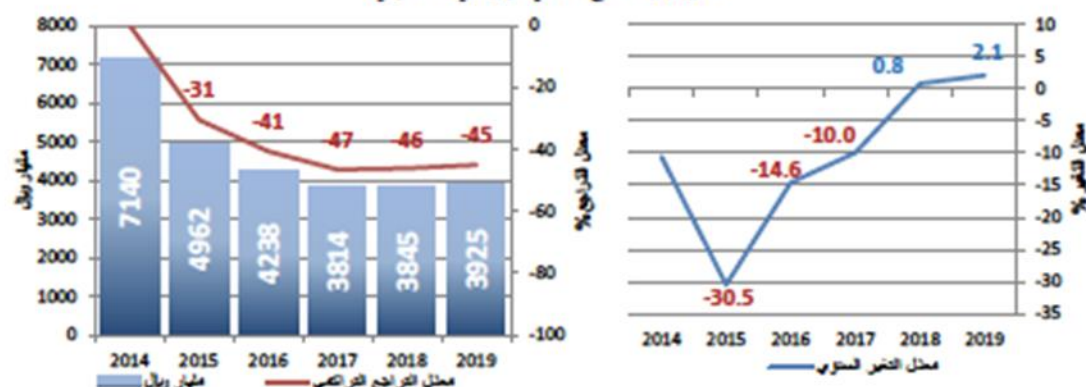
وعلى النحو التالي:

أولاً: المؤشرات الاقتصادية الكلية:

تشير بيانات المؤشرات الاقتصادية وتوقعاتها لعامي 2018 و2019م إلى الآتي:

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

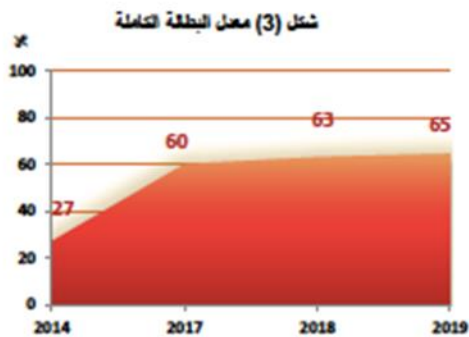
شكل (1) الناتج المحلي الإجمالي الحقيقي¹



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



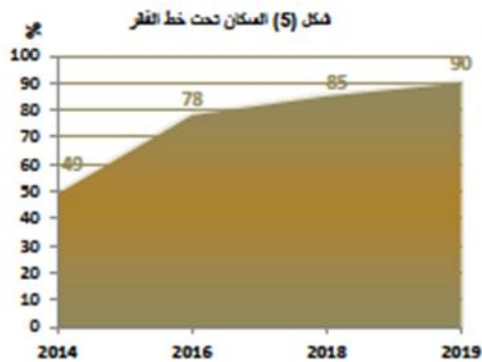
(2) في ظل ارتفاع معدل النمو السكاني الذي يصل إلى (3%)، يتوقع أن ينخفض متوسط نصيب الفرد من الناتج المحلي الإجمالي الحقيقي في عام 2019م عن عام 2014م بما نسبته (52.7%).



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



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



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

Source: Confidential

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

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

Figure 26.1

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

CENTRAL BANK OF YEMEN
Sana'a

التاريخ: 2017/11/19 م
الرقم: ٤٩١٦

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

تعميم موجه إلى كافة البنوك العاملة في الجمهورية

الأخ مدير عام/المدير الإقليمي
بشكركم.....

بعد التحية،

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

اسم الجهة	م	اسم الجهة	م
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 كمران للصناعة والاستثمار	3

وعلى مسؤوليتي وزارة المالية.

وتقبلوا تحياتنا.....

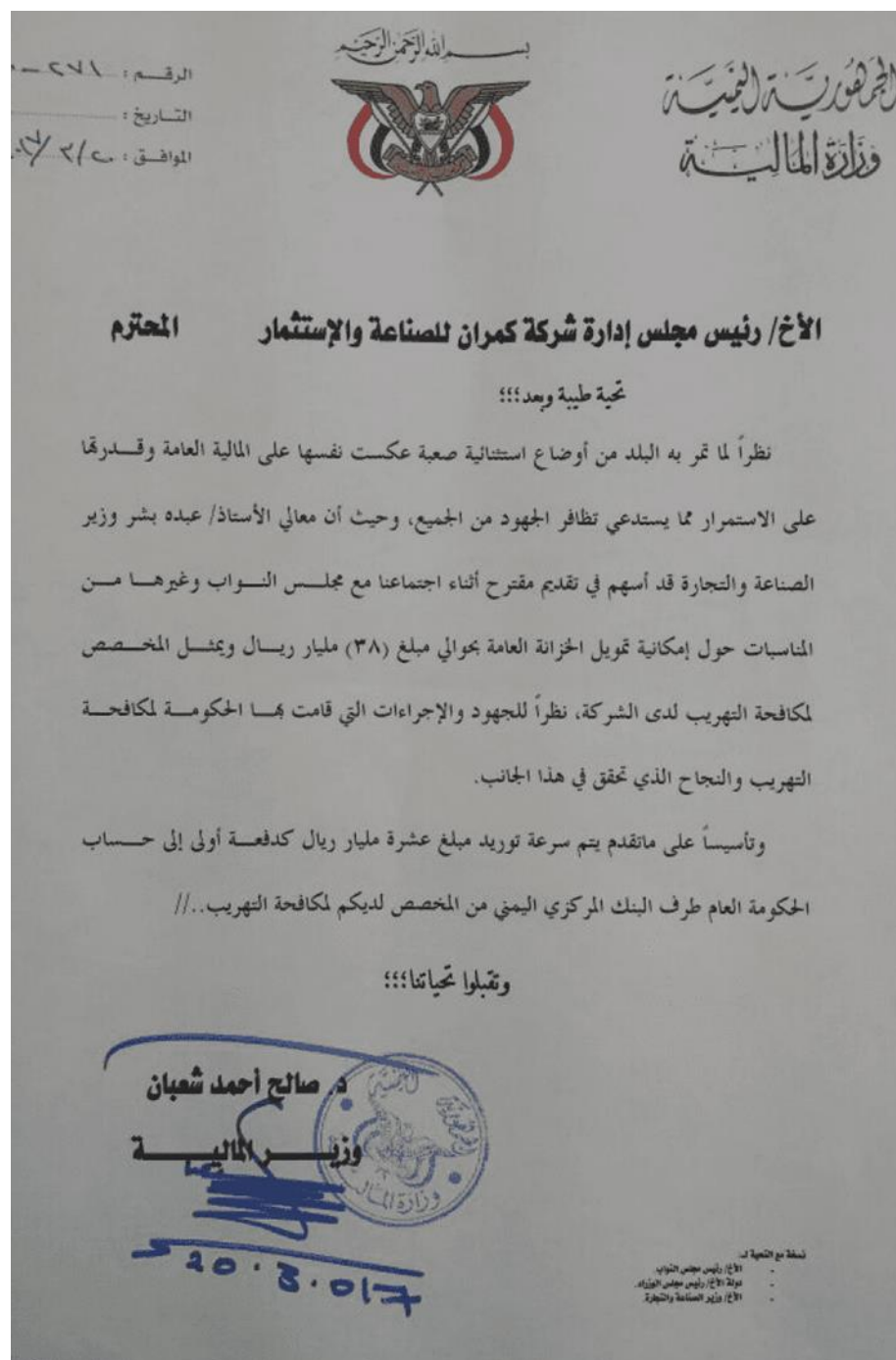
Source: Confidential

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

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

رقم السند : 1307		تاريخ السند : 05/11/2017		عدد المرفقات : 6	
رقم المرجع :		رقم السند : 1307		تاريخ السند : 05/11/2017	
المستفيد :		رقم السند : 1307		تاريخ السند : 05/11/2017	
المستلم :		رقم السند : 1307		تاريخ السند : 05/11/2017	
البيان : مقابل مساعدات للاخوان المتعاونين من اللجان في مجلس النواب لتعاونهم مع الشركة بموجب التوجيهات والمرفقات بهذا					
م	رقم الحساب	الحساب التحليلي	اسم الحساب	مركز التكلفة	فرع العملة
1	36210001		المساعدات التقنية	1	YER
2	15410003	8153021	المركز - مصاريف مركزية - الامانة	1	YER
11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
الاجمالي : احدى عشر مليون ريال يعني					
مدخل السجل : يوسف من محمد غالب الخطيب					
تاريخ اخر حفظ : 18/12/2017 06:24:15 PM					
المحاسب	رئيس الحسابات	المدير المالي	مدير ادارة المراجعة	اعتماد الادارة	
اسم المستلم :					
التوقيع :					

Source: Confidential

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



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

[illegible]

Source: Confidential

Source: Confidential

Figure 26.9

Copy of Payment of Customs Fees

بنك اليمن الدولي
INTERNATIONAL BANK OF YEMEN

الزراعة والاستثمار
KAMARAN INDUSTRY AND INVESTMENT CO.

No. 13952001

Date 07/09/2016

Pay to the order of شركة السلياني 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

استقبلت أميل لسيده
م. م. محمد م. طه
2016/9/14

REPUBLIC OF YEMEN
PASSPORT

NAME: AHMED NASSER
NO: 1002444215

1002444215

الجمهورية اليمنية

Source: Confidential

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

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

Table 27.1

List of Persons whose assets were seized by the judicial guard

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

Source: Panel based on analysis of documents

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

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, Riyad 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 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
57,534,781.53	33,945,521,100.00	99,573,528,560.00	590	440	226,303,474.00	23/01/2020	32
							33
							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 اليمنية
مجلس الوزراء
الأمانة العامة

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية اليمنية
رئاسة الوزراء (الأمانة العامة)
الصادر العام
الرقم: ٧٥/٢٠١٨
التاريخ: ٢٠١٨/٩/٢٥
المرقات: ٢

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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 ٤-٣ سبتمبر ٢٠١٨م.

ونذك للإطلاع واتخاذ إجراء اتكم 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: التعاون الدولي

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



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية العربية 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 الاثنين والثلاثاء ٣-٤ 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 وبإشراف 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.



الإحصاء 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.

المتلقون		المتلقون	المتلقون
مشارك	رئيسي	لا يوجد	لا يوجد
	- وزارة الداخلية - وزارة الصناعة والتجارة - وزارة المالية - وزارة النقل - وزارة النفط والمعادن - البنك المركزي اليمني - جهاز الأمن القومي - جهاز الأمن السياسي - اللجنة الاقتصادية		



مدة القرار: موقت
 مضمون 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 التعليمات 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 2 252 727
P.O Box 452, Crater-Aden, Republic of Yemen

هاتف: 00967 2 252 445 فاكس: 00967 2 252 727
ص.ب. 452 كريتر - عدن - الجمهورية اليمنية

Source: Confidential

10 The CBY continued to issue similar Circulars for the funding of LCs at below-market rates.

Figure 28.4

Another CBY announcement of its exchange rate.

CENTRAL BANK OF YEMEN
Head Office - Aden
 Ref.: 941/CBY/2018
 Date: 5/11/2018

بنك المركزي اليمني
 المركز الرئيسي - عدن

المرجع:
 التاريخ:

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية
 المحترمون
 تحية طيبة وبعد ،،،

الموضوع / سعر صرف الاحتياجات العلاجية

إشارة إلى الموضوع أعلاه ، وإلى قرار مجلس الوزراء رقم (76) لعام 2018م وإلى التعميم الصادر من البنك المركزي اليمني ونظرا 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



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 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



لبنك 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 كالاتي:

العملة	رمز العملة	سعر البيع
الدولار الأمريكي	USD	548

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام

المحافظ



نسخة مع التحية:

المقرين

قطاع الرقابة على البنوك

المقرين

قطاع الصلايات المصرفية الخارجية

المقرين

قطاع الصلايات المصرفية المحلية

0067 2 252 445 Fax: 00967 2 255 727

00967 2 255 727 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

CENTRAL BANK OF YEMEN
Head Office - Aden
Ref: 850/CBY/2018
Date: 21/11/2018

البنك المركزي اليمني
المركز الرئيسي - عدن

الأخوة / البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية المحترمون
تحية طيبة وبعد،

الموضوع / تعديل سعر صرف الاعتمادات المستندية

بالإشارة إلى الموضوع أعلاه، وبطراً للنحس الملحوظ في أسعار صرف العملات الأجنبية 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 زمام
المحافظ

مكتب 066 2 252 849 فاكس 066 2 252 727
P.O.Box 652, Center Aden, Republic of Yemen
مكتب 066 2 252 849 فاكس 066 2 252 727
ص.ب. 652، مركز عدن، جمهورية اليمن

Source: Confidential

Figure 28.7

A CBY circular showing the rate fixed by the CBY for batches 10 to 38.

CENTRAL BANK OF YEMEN
Head Office - Aden
 Ref. : 955/CBY/2018
 Date: 3/12/2018

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

البنك المركزي اليمني
 المركز الرئيسي - عدن

المرجع:
 التاريخ:

الأخوة/ البنوك التجارية والإسلامية العاملة في الجمهورية اليمنية
 المحترمون

تحية طيبة وبعد ،

الموضوع/ الموافقة على الدفعات (التاسعة والعاشر والحادي عشر)
 للاعتادات المغطاة من الوديعة السعودية

بالإشارة إلى الموضوع أعلاه ووصول الموافقة على طلبات الدفعات الجديدة (التاسعة والعاشر والحادية عشر) من الاعتادات المستندية التي يتم تغطيتها من الوديعة السعودية فقد تقرّر اعتماد سعر مصارفه مبالغ اعتاداتها كالتالي:

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

مع عدم الإخلال بالشروط والإجراءات التي تم إقرارها من البنك المركزي لفتح الاعتادات والتوريد النقدي للريال اليمني من قبل البنوك التجارية والإسلامية والتغطية بالخارج من قبل البنك المركزي.

شاكرين تعاونكم وحسن تفهمكم.

وتفضلوا بقبول فائق التحية والتقدير،

د. محمد منصور زمام
 المحافظ

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 P.O.Box 452, Crater-Aden, Republic of Yemen

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 ص.ب. 452 كرايتير - 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

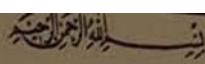
Source: Panel

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

المجلس الوزاري
مجلس الوزراء
الأمانة العامة

قرار مجلس الوزراء رقم (٧٦) لعام ٢٠١٨
بشأن توفير العملات الصعبة للاحتياجات العلاجية في الخارج

- ناقش مجلس الوزراء في اجتماعه رقم (٢٣) لعام ٢٠١٨م المنعقد في جلستين على التوالي يومي الإثنين والثلاثاء ٣-٤ سبتمبر ٢٠١٨ موضوع توفير العملات الصعبة للاحتياجات العلاجية في الخارج المقدم من اللجنة الاقتصادية المشكلة بقرار جمهوري رقم ١٧٥ لعام ٢٠١٨م، وأقر الحاضرون الآتي:

١- يحق لأي مواطن يمني مسافر لغرض العلاج في الخارج شراء ما قيمته ألفين دولار أمريكي من العملات الأجنبية بسعر السوق ناقصاً عشرة ريالات للدولار الواحد من أي بنك محلي شريطة توفيره الوثائق التالية:

أ. جواز سفر ساري المفعول لمدة لا تقل عن ستة أشهر.
 ب. تذكرة سفر.
 ج. تقرير طبي.

٢ - على البنك المركزي واللجنة الاقتصادية تنفيذ ما ذكر أعلاه ووضع الضوابط الإجرائية والرقابية المناسبة والتي تضمن تنفيذ القرار وتحقيق أهدافه لصالح استقرار العملة المحلية.

٣- ينفذ القرار بالوسائل الإدارية المناسبة.

المستلمون		المستعملون	المستلمون	
مشارك	رئيسي	لا يوجد	لا يوجد	لا يوجد
	- وزارة الصحة العامة والسكان - وزارة المالية - البنك المركزي اليمني - اللجنة الاقتصادية			

القرار: موثق
 من القرار: التنفيذي
 القرار: ملحق عام
 التنفيذ: مشترك

الاحتياج 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 Musaefa village, Al Hazm, Al Jawf	Allegedly 12 dead and 6 injured
5	6 August	16°45'14.5"N 44°44'53.1"E (for 2 cars) and 16°45'07.3"N 44°44'51.9"E (for the third one)	3 cars, Khub Washaf district, Al-Jawf	8 children killed and 15 people injured, including 8 children

Source: Panel

Appendix 1: Case Study of an airstrike against civilians and civilian houses in Al Masloub, Al Jawf, 14 February 2020

I. Background

1. On the night of 14-15 February 2020 between 23:45 and 02:00, at least 4 explosive devices launched from at least one aircraft (see figure 29.1) hit a residential area in al Saida village, (16°11'18.7"N, 44°33'15.2"E, see figure 29.2), in Al-Maslub district, Al-Jawf (see figure 29.3). The incident resulted in the death of approximately 32 people, the majority of whom were female, including 19 children, and the injury of 21 others, again mostly females, including 12 children.
2. According to reports and testimonies received by the Panel, the first strike hit a civilian house, the second strike fell near another house. The third strike hit civilians who were running away. A fourth explosive device failed to explode.

II. JIAT's findings

3. In a press released published in November 2020, JIAT confirmed that one of the Coalition aircraft crashed in the area. After a group of Houthis approached the wreckage of the fighter plane aircraft, on Saturday afternoon (15 February 2020) the location was hit by one guided bomb.
4. JIAT stated that it: “believes is it likely that damage to civilians and civilian objects occurred as a result of the shooting down of the fighter plane by Al-Houthi armed militia, which caused some parts of it to fall near (Al-Haijah) village. Through the evaluation and investigation JIAT found that one of the military operations carried out by the Coalition Forces caused collateral damage to a small traditional building east of the crash site, as a result of the targeting of a gathering of Al-Houthi armed militia that were seizing parts of the aircraft and loading it into a pick-up truck.”
5. JIAT also found that: “Due to the inability of land forces to reach and rescue the air crew, because of the clashes and the intense presence of Al-Houthi armed militia fighters around the crash site of the fighter plane and the whereabouts of the air crew, and due to the acceleration of the operational situation during the handling of military targets, where a number of vehicles and personnel are present at the wreckage of the aircraft late at night, in a military operations area free of civilian objects, loading parts of the wreckage of the aircraft, which led to the exposure of the air controller to the effects of the urgent need to take the decision to try to rescue the air crew before they were captured by Al-Houthi armed militia, and prevent them from obtaining parts of the aircraft, which caused inaccuracies by assessing the possibility of entering the non-military environment within the side effects of targeting, in accordance with the Coalition Forces rules of engagement.”
6. JIAT recommended that the air controller be held accountable for breaching the rules of engagement of the Coalition Forces, due to the inaccuracy of his assessment of the possibility of entering the non-military environment. JIAT also recommended that the Coalition provide ‘assistance’ for human losses and material damage caused by the collateral damage to the building.

III. Legal analysis

7. According to information and testimonies received by the Panel, there were no Houthi military present in the area and no civilians who had lost their protection under IHL. The Panel has received information that there was a Houthi security point approximately 3-4km away to the North-East of the targeted area. The Panel has not received the specific location indicating where the Coalition aircraft crashed.

8. Under IHL, parties to the conflict must at all times distinguish between civilians and combatants, and direct attacks only against combatants.¹⁵² They also have the obligation to take all feasible precautions to avoid or minimize incidental loss of civilian life, injury to civilians and damage to civilian objects.¹⁵³
9. JIAT concluded that the residential area was not the intended target, and it was possible that attacks on the residential areas were also caused by Houthis' shelling. Based on the pictures of the debris found at the site of the incident and received by the Panel (see figure 29.1), the Panel concludes this debris is not consistent with rocket-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 Houthi militia recruits. The gathering was near a weekly market where the only activity takes place on Thursday each week. The operation took place on a Tuesday, and the target was a legitimate, high-value military objective that conferred a strategic advantage. It was also located 34 kilometers from the Saudi Arabian border, and therefore posed a threat to the troops positioned there". "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 Dhammar 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 Tai'zz and continues to investigate.
- 2) According to the testimonies and evidence received by the Panel, all these incidents are attributable to Houthi forces. The Panel sent a letter to the Houthi authorities in this respect and is awaiting a reply.
- 3) The Panel's investigation is based on interviews with victims and witnesses, reports, pictures and videos, and information available in the public domain. If the Houthi political or military leadership can provide information concerning these attacks that may counter the Panel's preliminary findings, the Panel stands ready to review this material.

Table 33.1

Cases of indiscriminate use of explosive ordnance in populated areas by Houthi forces investigated by the Panel between December 2019 and November 2020.

<i>Appendix</i>	<i>Date</i>	<i>Location</i>	<i>Impact point</i>	<i>Victims/damage</i>
1	28 December 2019	13°42'19.3"N 44°44'11.1"E	Al Samoud stadium, Ad Dhale	4 killed Approximately 30 injured
2	22 January 2020	15° 29' 23" N 45° 19' 6" E	MP's house, Marib city	2 females killed, including one minor 7 injured, including one woman
3	5 March 2020	13°35'12.16"N 44° 1'25.01"E	Medical laboratory, Al Tharwah hospital, Ta'izz	2 females injured
4	5 April 2020	13°34'35.78"N 43°57'20.84"E	Ta'zz central prison, women's section	8 killed all female, incl. 2 children 6 people injured
5	8 April	15°27'59.66"N 45°19'18.02"E	Governor's house, Marib city	2 people injured
6	26 June 2020	13° 35'24,49" N 43° 59'19,026" E	Leprosis hospital, Ta'izz	3 male patients injured
7	28 August 2020	15° 28' 13.90" N 45° 18' 21.74" E	Mosque, security forces compound, Marib city	7 killed, approximately 120 injured, including minor injuries
8	21 September 2020	13° 34' 34.39" N 44° 01' 30.05" E	House, Hawd Al Ashraf, Ta'izz	1 woman killed, 10 injured including 5 children
9	25 September 2020	15°27'45.18"N 45°19'13.73"E	Al Methaq School, Marib city	8 people with minor injuries

Source: Panel

Appendix 1: Al-Samoud football stadium, Ad Dhale, 28 December 2019

I. Background

1. On 28 December 2019 at approximately 10:15 an explosive device hit the Al Samoud football stadium in Ad Dhale city (13°42'19.3"N 44°44'11.1"E) (see figure 33.1), resulting in the death of 4 people, including one child, and the injury of 30 others.
2. According to information received by the Panel, a military parade had taken place approximately an hour before the incident. Several civilians had gathered to attend the event and many were still in the stadium at the time of the incident.

II. Analysis of IHL violations

3. According to information received by the Panel, military were present at the location of the incident on that day for a military parade. However, they had left about an hour before the incident and only civilians were killed and injured by the attack.
4. According to the information received by the Panel, the explosive device was launched from Damt, Ad Dhalee.
5. Under IHL, parties to the conflict must at all times distinguish between combatants and civilians.¹⁵⁸ As circumstances are always changing, military commanders also have the obligation to verify prior to the attack, that the objective is still a military objective and that combatants are still at the location of the attack. They also have the obligation to take all feasible precautions to avoid, and in any event to minimize, incidental loss of civilian life, injury to civilians and damage to civilian objects.¹⁵⁹
6. The Panel concludes that in this case the principle of distinction between combatants and civilians was not respected.

Figure 33.1

Picture of the stadium stands after the impact.



Picture of the stadium stands after the impact.



¹⁵⁸ See article 3 common to the Geneva Conventions, article 13 Additional Protocol II to the Geneva Conventions of 1949, and CIHL rule 1.

¹⁵⁹ See CIHL rules 14 and 15.

Picture of the impact point in the stadium.



Source: Confidential

Appendix 2: House of Mossad Hussein Al Sawadi, Marib city, 22 January 2020

I. Background

1. On 22 January 2020 at approximately 17:30, the house of Mossad Hussein Al Sawadi, a member of parliament, was hit by a rocket in Marib city (15° 29' 23" N 45° 19' 6" E).
2. The incident resulted in the death of two female members of his family, including a minor and the injury of seven more people, including Mossad Hussein al Sawadi and a woman. The house was also severely damaged (see figure 33.2).

II. Analysis of IHL violations

3. The Panel visited the location of the incident and met with two witnesses, including one who was injured.
4. Political leaders and members of the parliament are civilians and are protected under IHL, unless and for such a time as they take a direct part in hostilities.¹⁶⁰
5. According to information received by the Panel, there were no military activities in the house at the time of the attack.
6. Under IHL, civilians and civilian objects should not be the object of attack.¹⁶¹
7. Mortar bombs and artillery shells have a high level of inaccuracy, and the likelihood of indiscriminate effects increases when those weapons are used at long range on targets in proximity to civilians and civilian objects.
8. The Panel concludes that the principle of distinction was not respected.

Figure 33.2

Damage to the house



Source: Panel

¹⁶⁰ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rules 1 and 6.

¹⁶¹ See Article 3 Common to the Geneva Conventions, Article 13 (2) Additional Protocol II and Customary IHL, rule 1.

Appendix 3: Laboratory in Al Tharwah hospital compound, Ta'izz, Al Qahirah, 5 March 2020

I. Background

1. On 5 March 2020, at approximately 09:00, an explosive device hit the National Center for Central Public Health Laboratories located in the compound of the Al Tharwah hospital in Ta'izz (13°35'12.16"N 44° 1'25.01"E) (see figures 33.3 and 33.4). It resulted in injuries to female medical staff and caused damage to the center. Work at the center was suspended for three days as a result.

II. Analysis of IHL violations

2. Under IHL, hospitals and medical centers exclusively assigned to medical purposes must be respected and protected in all circumstances. Hospitals only lose their protection if they are being used outside their humanitarian function to commit acts harmful to the enemy. Furthermore, protection of hospitals and medical units may cease only after a warning has been given that includes a reasonable time-limit.¹⁶²
3. According to information received by the Panel, the explosive device came from the North of Tai'zz where the Houthis occupy a mountain.
4. The Panel concludes that the principle of distinction was not respected¹⁶³ nor the protection afforded to a medical unit.

Figure 33.3:
Location of the impact



Source: google earth

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

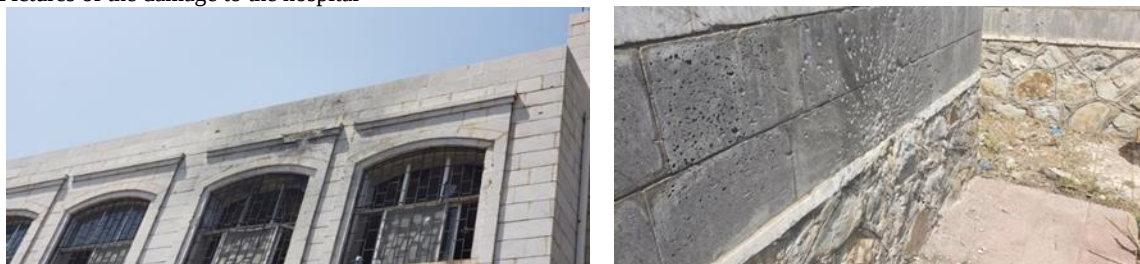
1. On Friday 26 June 2020 between 15:30 and 17:00, the back wall of the main section of the Leprosy hospital in Ta'izz (13° 35' 24,492" N 43° 59' 19,026" E) was hit by two explosive devices (see figure 33.8). As a result, three male patients suffered injuries caused by broken windows. Two had to be transferred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

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.

8. The Panel has not received a response from the Government of Yemen in relation to this incident and continues to investigate.
