



Security Council

Distr.: General
21 February 2023

Original: English

Letter dated 21 February 2023 from the Panel of Experts on Yemen addressed to the President of the Security Council

The members of the Panel of Experts on Yemen have the honour to transmit herewith the final report of the Panel, prepared in accordance with paragraph 16 of resolution [2624 \(2022\)](#).

The report was provided to the Security Council Committee established pursuant to resolution [2140 \(2014\)](#) on 30 December 2022 and was considered by the Committee on 20 February 2023.

We would appreciate it if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) Debi Prasad **Dash**
Coordinator

(Signed) Cornelius **Nagbe**
Expert

(Signed) Lydelle **Joubert**
Expert

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



Final report of the Panel of Experts on Yemen established pursuant to Security Council resolution 2140 (2014)

Summary

Yemen is facing an intractable political and economic crisis. From a military perspective, the first phase of the reporting period, from December 2021 to March 2022, was characterized by heightened attacks by the Houthis, both within Yemen and against Saudi Arabia and the United Arab Emirates, which were targeted with ballistic and cruise missiles as well as “suicide” uncrewed aerial vehicles carrying explosives. On 17 January, unprecedented Houthi attacks on Abu Dhabi resulted in civilian casualties. On 28 February, the Security Council adopted a resolution in which it condemned, in the strongest terms, the heinous terrorist attacks on Saudi Arabia and the United Arab Emirates. The Houthis claimed responsibility for the attacks, leading to military responses by the Coalition to Restore Legitimacy in Yemen, with a series of attacks on Houthi targets that also resulted in civilian casualties.

With the United Nations-facilitated truce starting on 2 April, the six month-long second phase was a period of relative calm. The resumption of oil imports through the port of Hudaydah, as well as limited commercial flights from Sana’a carrying over 42,500 passengers, improved the humanitarian situation of the population living in Houthi-controlled areas. Taking advantage of this relatively peaceful atmosphere, the Government of Yemen took several measures to promote economic reforms, including efforts to increase the export of crude oil. In September, the Houthis held large military parades in Hudaydah and Sana’a to display new missiles, uncrewed aerial vehicles, sea mines and other weapons. However, the truce did not last long. Owing to unreasonable demands by the Houthis for the payment of salaries for their military personnel, combined with their refusal to lift the siege on Ta’izz, the truce was not renewed after 2 October.

Emboldened by the apparent willingness of the international community to concede to their demands, albeit with the main objective of keeping the truce alive, the Houthis changed their strategy. In the post-truce third phase, they not only continued with their demand for the payment of salaries, but also tried to deny revenue to the Government of Yemen from the export of crude oil. Their strategy was to attack the economic capability of the legitimate Government, leading to economic instability in government-controlled areas. Banning currency notes issued by the Central Bank of Yemen in Aden, adopting divisive policies for the banking and economic sector, attacking the assets of Aden-based telecommunications companies; threatening and attacking ports, oil terminals and vessels engaged in the export of oil and approving a new law to ban interest on banking and commercial transactions were some of the measures taken by the Houthis in this regard. The country has been witnessing dual currency notes, dual exchange rates, restrictions on the internal movement of goods, double taxation and rent-seeking in the form of the illicit collection of taxes and fees. These economic hurdles, along with the military attacks by the Houthis, pose a serious threat to the peace, security and stability of Yemen.

Clashes between government-aligned forces and the Houthis were reported in Shabwah, Ma’rib, Hudaydah, Bayda’, Dali’, Jawf, Sa’dah and Ta’izz. Government-aligned forces launched counter-terrorist operations in Abyan and Shabwah against Al-Qaida in the Arabian Peninsula in 2022. The vessel *Safer* continues to pose a potential environmental and humanitarian threat to Yemen and the region. The United Nations has taken several measures to implement the salvage plan, but issues relating

to the ownership of the sale proceeds of the *Safer* and the oil stored in it remain unresolved.

The pattern of arms supplies to the Houthis remained largely unchanged during the reporting period: the majority of weapons, ammunition and related items were smuggled using traditional sailing vessels (dhows) and smaller boats in the Arabian Sea. The Panel is investigating seven new cases of maritime smuggling, some of which involved the trafficking of fertilizer and other chemicals that have potential applications as precursors for manufacturing explosives and as an oxidizer for solid fuel propellants. Unlike weapons and ammunition, which are usually transported to beaches in nominally government-controlled areas of south-eastern Yemen, the chemicals are smuggled through Djibouti to Houthi-controlled ports in the Red Sea. The Panel is also investigating the smuggling of launch containers for anti-tank guided missiles, concealed inside a commercial truck, across the land border with Oman. The Panel identified a network of Houthi-affiliated individuals in Yemen and Oman that recruits crew members, facilitates their movement across government-held territory and arranges vehicles and boats for them. The Panel took note of allegations by several Member States that dhows had loaded their cargo in Iranian ports. The Panel had access to global navigation satellite system coordinates from navigational devices, as well as from an uncrewed aerial device found on one of the boats, showing locations in or close to the Islamic Republic of Iran. While the Panel could not independently verify all details of the allegations, it noted that the account provided by the crew members of some of the detained dhows appeared to support the narrative. The Panel maintains its long-held position that some of the seized weapons – such as the anti-tank guided missiles seized on the Omani border – have technical characteristics and markings consistent with those manufactured in the Islamic Republic of Iran, while others, such as the assault rifles and ammunition seized in December 2021, are likely to originally have been supplied by other Member States to entities in the Islamic Republic of Iran.

On the domestic political front, immediately after the commencement of the truce, the Government of Yemen embraced a new mechanism of collective governance in the form of a Presidential Leadership Council. The Council, though not truly cohesive, appears to be more inclusive and representative. However, its members have varied political aspirations and agendas, and some, backed with financial and other support from their benefactors, have their own armed forces and exercise de facto control over their territories. The other challenge is the integration of these armed forces under a unified command, for which a joint security and military committee has been formed. The cohesion of the Council remains fragile. In the past few months, there have been clashes between some of the armed groups. If the Houthis are not prevented from carrying out their attacks, the continuance of the Council as a national front may be seriously challenged in the future.

With regard to financial sanctions, designated individuals, those acting on their behalf or at their direction and the entities owned or controlled by them continue to receive, own or control, directly or indirectly, funds, other financial assets and economic resources in violation of the sanctions regime imposed under Security Council resolution 2140 (2014). The Houthis continue to control legal and illegal sources of revenue, namely customs, taxes, zakat, non-tax revenues and illicit fees. They have levied a *khums* (one-fifth) tax on many economic activities, including in the mineral, hydrocarbon, water and fishery sectors, and the beneficiaries of the new levy include the Al-Houthi family and several of their loyalists. Real estate is another sector that generates significant revenues for the Houthis, who forcibly confiscated large swathes of land and buildings during the reporting period. The Houthis are also using various telecommunications companies to send millions of messages soliciting support and financial contributions for their war efforts. Following the agreement for

the truce, oil imports through the port of Hudaydah increased significantly. From 1 April to 30 November, a total of 69 vessels reached the port, carrying 1,810,498 tons of oil derivatives. In contrast, 535,069 tons of fuel derivatives had been imported in 30 vessels between January and December 2021. This resulted in the Houthis earning customs revenue of about 271.935 billion Yemeni rials for the period from April to November 2022. In violation of the Stockholm Agreement, the Houthis are not using this revenue to pay public service salaries. Despite receiving these tax revenues, the Houthis continue to earn illegal fees through their network of dealers, and sometimes fabricate artificial scarcities of fuel in order to create opportunities for their traders to sell oil on the black market and collect illegal fees from such sales. Vessel clearance times have decreased significantly. The minimum clearance time by the United Nations Verification and Inspection Mechanism in November 2022 was one hour, with an average of three hours. The average clearance time in the Coalition holding area in November was 5.3 days, compared with the maximum average of 50.3 days in some months in the pre-truce period.

The parties to the conflict, in particular the Houthis, continued to commit serious violations of international humanitarian law and international human rights law, including conducting military attacks that were indiscriminate or directed at civilians and civilian infrastructure. The Houthis also continued to subject civilians to arbitrary detention, torture, enforced disappearance and other serious violations, with no mechanisms for accountability or support for survivors or remedies for victims' families. In addition, the Houthis continued their campaign of indoctrinating children and of recruiting and using them in their forces, including as combatants, contrary to their legal obligations and the action plan signed with the United Nations in April 2022 to prevent and end recruitment and other grave violations against children.

Violence against humanitarian personnel, movement restrictions on humanitarian workers and operations and interference with humanitarian activities by the Houthis and government-affiliated groups continued to hamper the delivery and distribution of humanitarian assistance to millions of civilians in urgent need of assistance or protection. The widespread and indiscriminate use of landmines and unexploded ordnance, mostly in front-line areas, continued to inflict high casualties on civilians, mostly women and children, as well as restrict humanitarian access and impede aid operations.

Contents

	<i>Page</i>
I. Introduction	6
II. Developments affecting peace, security and stability	6
III. Activities of armed groups that threaten peace, security and stability	8
A. Houthi attacks on Saudi Arabia and the United Arab Emirates	8
B. Houthi attacks on the Government of Yemen	11
C. Houthi attacks on the oil industry	12
D. Operations against Al-Qaida in the Arabian Peninsula	12
E. <i>FSO Safer</i>	13
IV. Maritime security	14
V. Arms and implementation of the targeted arms embargo	17
A. Maritime smuggling of small arms and ammunition	18
B. Maritime smuggling of fertilizer and other chemicals	21
C. Maritime smuggling of missile components	24
D. Smuggling of anti-tank guided missiles through Oman	26
E. Uncrewed aerial vehicle crash in Oman	28
VI. Economic and financial issues	29
A. Economic issues	29
B. Financial resources of the designated individuals and their networks	32
C. Monitoring of travel ban and asset freeze measures	35
VII. Acts that violate international humanitarian law and international human rights law	35
A. Violations and abuses attributed to the Houthis	36
B. Violations attributed to the Coalition	38
C. Violations attributed to the Government of Yemen and affiliated groups	39
D. Civilian casualties from landmines and unexploded ordnance	40
VIII. Obstruction of delivery and distribution of humanitarian assistance	41
IX. Recommendations	42
Annexes*	45

* The annexes are being circulated in the language of submission only and without formal editing.

I. Introduction

1. The present report, provided to the Security Council pursuant to paragraph 16 of resolution 2624 (2022), covers the period from 6 December 2021 to 30 November 2022¹ and includes updated findings from the investigations that were presented in the final report of the Panel of Experts on Yemen dated 26 January 2022 contained in document S/2022/50.

2. The Panel complied with paragraph 22 of resolution 2624 (2022), concerning the best practices and methods recommended by the Informal Working Group of the Security Council on General Issues of Sanctions (S/2006/997). The Panel placed emphasis on adherence to standards relating to transparency, objectivity and sources, documentary evidence, corroboration of independent verifiable sources and providing the opportunity to reply.² In conformity with paragraph 17 of resolution 2624 (2022), the Panel maintained cooperation with the Analytical Support and Sanctions Monitoring Team and the Panel of Experts on Somalia.

3. Three members of the Panel, namely the experts on arms, finance and international humanitarian law, were appointed by the Secretary-General on 17 May 2022 (see S/2022/411). The contracts of the experts on arms and finance commenced on 23 May, and that of the expert on international humanitarian law commenced on 1 June. The expert on armed groups was appointed by the Secretary-General on 5 October 2022 (see S/2022/773), and her contract commenced on 12 October. The Panel's regional expert had resigned on 31 July 2021, during the previous reporting period, and, despite the efforts of the Secretariat, no successor had been appointed at the time of writing. Owing to the late appointment of the experts, the Panel was not provided with sufficient time to cover all the areas of its mandate in greater detail.

4. During the reporting period, the Panel travelled to Bahrain, Djibouti, Egypt, Saudi Arabia, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland and Yemen (Mukalla, Ghaydah, Nishtun, Aden and the Shahn border post).³ The Panel also received invitations to visit the Islamic Republic of Iran and Oman but was unable to travel during the proposed periods owing to circumstances beyond its control. Nevertheless, the Panel visited Oman in January 2023. The Panel conducted inspections of weapons, missile parts and associated items, as well as of debris from missiles and uncrewed aerial vehicles, in Saudi Arabia, the United Arab Emirates, the United Kingdom and Yemen. The Panel met with the Prime Minister of Yemen and other government ministers and officials.

5. The Panel sent 95 official letters, of which 77 letters were to 24 Member States and 18 letters were to 10 organizations, entities and companies, to which 37 replies were still pending as at 9 December 2022 (see annex 3).

II. Developments affecting peace, security and stability

6. Military developments during the reporting period can broadly be divided into three phases. The first quarter of 2022 was witness to heightened cross-border attacks by Houthi forces, with subsequent military responses by the Coalition to Restore

¹ In the final report of the Panel dated 26 January 2022 (S/2022/50), events were reflected up to 5 December 2021. In the present report, events on the ground are reflected up to 30 November 2022, and responses to the Panel's questions received up to 9 December 2022 have been considered.

² Additional information on the Panel's methodology and the opportunity to reply is provided in annex 1.

³ Major locations in Yemen are spelled in accordance with the spellings used in the United Nations Geographic Information System map in annex 2.

Legitimacy in Yemen. The second phase was a fragile six-month-long United Nations-facilitated truce that ended on 2 October. In the post-truce third phase, peace was once again disrupted, and negotiations to renew the truce were arduous. This was in large part due to the Houthis making unreasonable demands for the payment of salaries of military and security personnel and their refusal to lift the siege on Ta'izz.

7. During the first quarter of 2022, Houthi forces continued their aerial attacks on targets in Saudi Arabia and the United Arab Emirates using a combination of ballistic and cruise missiles, as well as "suicide" uncrewed aerial vehicles carrying explosives. On 17 January, unprecedented attacks on a fuel depot in Abu Dhabi and on an unused passenger terminal building at Abu Dhabi International Airport claimed the lives of three civilians and injured eight others (see para. 17). On 28 February, the Security Council adopted resolution [2624 \(2022\)](#), in which it condemned, in the strongest terms, the heinous terrorist attacks on Saudi Arabia and the United Arab Emirates. The Coalition had responded with a series of aerial attacks on targets in Houthi-controlled areas of Yemen on 20 and 21 January (see para. 103).

8. Among the positive outcomes of the truce were the resumption of imports of oil and oil derivatives through the port of Hudaydah, which addressed the needs of the people in Houthi-controlled areas, and the resumption of a limited number of commercial flights from Sana'a. An initial roadblock that emerged concerning the issuance of passports to passengers was addressed, with the Government agreeing to the international travel of individuals on passports issued by the Houthis. This greatly benefited individuals seeking to travel abroad for humanitarian needs. From 16 May until the end of November, there were several flights between Sana'a and Amman, with 21,879 passengers departing from Sana'a to Amman and 20,652 passengers arriving at Sana'a from Amman. There was only one round-trip flight between Sana'a and Cairo, on 1 June.

9. Concessions for the truce were mostly made by the Government and the Coalition, as the two key demands of the Houthis were met. Although there were no significant military clashes or shifts by the parties to the conflict on the ground, the Houthi forces did not withdraw to positions agreed under the Stockholm Agreement. They also did not agree to the reopening of roads between the besieged city of Ta'izz and other governorates or to the payment of public service salaries from revenues earned from the import of oil through Hudaydah.

10. The Houthis' demand for the payment of salaries as a precondition for further extending the truce stemmed from the fact that, before the war, the Government's oil revenues had represented 70 per cent of the State budget. However, the Government argued that, while oil revenues in 2014 had exceeded \$5 billion, they had declined to less than \$1 billion at the time of writing, because of the war. The Government informed the Panel that it was facing difficulties in paying salaries to its employees owing to the resource crunch, and stated that the salary issue must be addressed within the framework of the comprehensive treatment of public revenues, including revenues from the port of Hudaydah, and other tax revenues collected by the Houthis. The Government demanded a clear role for the international community to finance the deficit in the salary bill in all regions of Yemen and to address the monetary division imposed by the Houthis.

11. The parties to the conflict also used the truce period as a strategic break to regroup and resupply their forces in anticipation of fresh rounds of hostilities. On 1 October, the Houthis issued a statement in which they threatened oil companies that a directive would be put in place from 6 p.m. the following day not to enter government-controlled ports to export oil. The Houthis also issued warnings to oil tankers (see para. 24) and carried out a number of attacks with uncrewed aerial vehicles on ports, oil terminals and tankers (see para. 23). The Houthis escalated

military operations on various fronts, especially the Ma'rib, Ta'izz, Dali', Abyan, Lahij, Jawf, Bayda' and Hudaydah fronts, and government forces responded to the attacks. Many of the attacks resulted in the loss of civilian lives and damage to civilian infrastructure in violation of international humanitarian law. In response to the attacks on oil facilities, the National Defence Council of the Government of Yemen issued resolution No. 1 of 2022 dated 22 October, designating the Houthis as a terrorist organization (see annex 4). The Government also urged the international community to designate the Houthis as a terrorist organization and requested the United Nations to freeze work under the Stockholm Agreement. The Government informed the Panel of its commitment to minimize the commercial and humanitarian impact of designating the Houthis as a terrorist organization, but planned to take follow-up action such as freezing the assets of certain individuals and entities.

12. On the domestic political front, there has been a paradigm shift. Within a few days of the commencement of the truce, the Government embraced a new mechanism of collective governance. The President of Yemen, Abdrabbuh Mansur Hadi, was replaced by a Presidential Leadership Council. The Council, although not truly cohesive, appears to be more inclusive and representative, as it includes leaders from both the north and the south and from groups with military forces, as well as leaders at the local and governorate levels. Council members have different political agendas, and some have their own armed forces and exercise de facto control over territories. It remains to be seen whether they can put aside their differences and work together as part of a collective and representative governance body to help to further the interests of Yemen and bring genuine, lasting peace to the country. In the past few months, some local-level conflicts have already surfaced. Integration of the different armed forces under a unified command remains a challenge. A joint security and military committee has been formed to restructure the armed and security forces under the terms of article 5 of the declaration on the transfer of power. The Houthis have adopted an aggressive stance, openly challenging the international community and resuming threats and attacks from a position of strength. If they are not prevented from continuing their attacks, the continuance of the Presidential Leadership Council as a unified, cohesive and national front may be seriously challenged in the future.

III. Activities of armed groups that threaten peace, security and stability

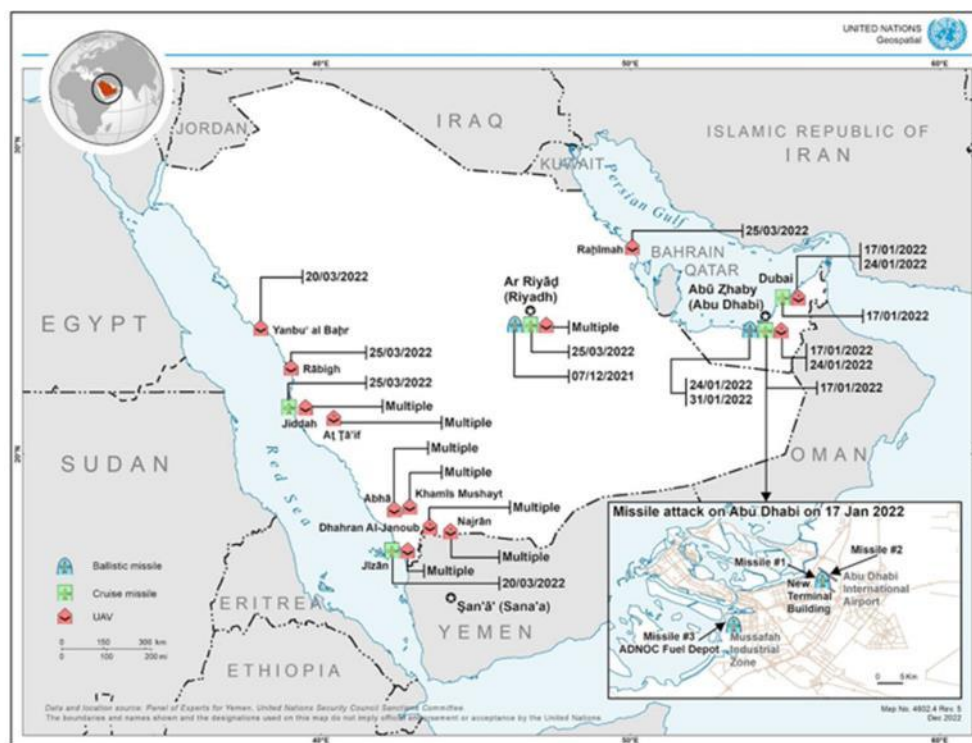
13. Pursuant to paragraph 17 of Security Council resolution [2140 \(2014\)](#), as reaffirmed by the Council in its resolution [2216 \(2015\)](#), the Panel continued to investigate individuals and entities associated with armed groups who may be engaging in or providing support for acts that threaten the peace, security or stability of Yemen.

A. Houthi attacks on Saudi Arabia and the United Arab Emirates

14. The Panel continued to monitor aerial attacks on Saudi Arabia and the United Arab Emirates. There were a high number of attacks during the first quarter of 2022, which stopped almost completely with the start of the truce⁴ and did not resume after its expiration in October 2022. Map 1 provides an overview of the attacks.

⁴ The Panel took note of reports of a single attack by a Houthi missile on 30 June on the Saudi air base at Khamis Mushayt, which was, however, never confirmed by the Coalition. See <https://crisis24.garda.com/alerts/2022/06/saudi-arabia-air-defense-forces-intercept-al-houthi-launched-missile-targeting-khamis-mushait-june-30>.

Map 1
Missile and uncrewed aerial vehicle strikes on Saudi Arabia and the United Arab Emirates since December 2021



Source: Panel of Experts.

15. On 7 December 2021, Houthi forces launched the “7 December” military operation, which, according to a Houthi spokesperson, Yahya Sare’e, involved attacks on military targets in Riyadh, Jeddah, Jazan, Najran and Asir with ballistic missiles and uncrewed aerial vehicles,⁵ some of which were intercepted by Saudi forces. Coalition forces responded the same day with “precision bombing” on targets in Sana’a, Ma’rib and Jawf Governorates.⁶

16. On 1 January 2022, the Amaliqah Brigades, under the authority of the Government of Yemen, launched Operation “Southern Cyclone” in Shabwah Governorate, regaining control of the centre of Usaylan and Bayhan districts. In a statement delivered on 10 January, a spokesperson for the Amaliqah Brigades announced that they had pushed Houthi forces out of Ayn in the third phase of the operation and had taken control of Shabwah. He also thanked the Coalition led by Saudi Arabia, and the United Arab Emirates, for their support.⁷

17. The support of the United Arab Emirates for Operation “Southern Cyclone” triggered the launch of “Yemen Cyclone” (I’sar al-Yemen)⁸ by the Houthis, with a series of attacks on targets in Saudi Arabia and the United Arab Emirates. Politically, the most significant development was a series of attacks on targets in both countries on 17 January. At 9.49 a.m. (local time), a cruise missile hit the new, still unused,

⁵ See https://twitter.com/Yahya_Saree/status/1468134936561561604.

⁶ See www.thenationalnews.com/gulf-news/saudi-arabia/2021/12/07/photos-show-charred-wreckage-of-drone-after-missile-shot-down-over-riyadh.

⁷ See www.alwatan.net/news/181735.

⁸ See https://twitter.com/Yahya_Saree/status/1483174258150977542.

passenger terminal building at Abu Dhabi International Airport, and two minutes later a second cruise missile struck the same building. The attacks injured two civilian workers. At 10 a.m. (local time), a third cruise missile exploded at the Abu Dhabi National Oil Company fuel depot in the Musaffah industrial zone in Abu Dhabi, killing three civilian workers and injuring another six (see figure I). A second wave of attacks occurred on the same date, between 11.24 a.m. and 5.34 p.m. (local time), involving a total of 10 uncrewed aerial vehicles attacking a number of targets in Saudi Arabia and the United Arab Emirates. Seven were intercepted by air defence, two impacted at Najran airport, damaging a hangar, while the tenth crashed in the desert. The third wave included three ballistic missiles launched at 8.56 p.m. (local time), all of which were intercepted. The Panel inspected the debris of the missiles and uncrewed aerial vehicles in March 2022 (see annex 5) and noted that the cruise missiles had characteristics consistent with the Quds 2 missile, the uncrewed aerial devices had characteristics consistent with Sammad 3 and the ballistic missiles had characteristics consistent with Zulfiqar missiles, all of which are weapon systems known to be in Houthi use. A Houthi spokesperson claimed responsibility for the attacks on behalf of the Houthis, threatening, inter alia, an expansion of the attacks to include “foreign companies, citizens and residents of the United Arab Emirates”⁹. The Panel notes that the distance between Houthi-controlled areas and Abu Dhabi is approximately 1,400 km, which is more than the known range of the Quds-2 missile (and at the extreme end of the range of the uncrewed aerial vehicles and ballistic missile), raising the probability that at least some of the missiles were launched from nominally government-controlled territory.

Figure I
Abu Dhabi National Oil Company facility attacked on 17 January 2022



Source: Confidential.

18. Additional attacks were launched on 24 January, when air defences intercepted two ballistic missiles targeting Abu Dhabi, while an unknown number of uncrewed aerial vehicles allegedly targeted Dubai. A spokesperson for the Houthis stated that the target of the missiles had been the Dhafra airbase.¹⁰ There were no reports of

⁹ See https://twitter.com/Yahya_Saree/status/1483170723938115591?ext=HH%20wWjoC52cn6o5UpAAAA.

¹⁰ See <https://twitter.com/AlMayadeenNews/status/1485514027451224065>.

casualties or damage to civilian facilities. The third attack on the United Arab Emirates occurred on 31 January, when air defences intercepted at least one ballistic missile. The Houthis stated that the targets were Abu Dhabi and Dubai.¹¹ Furthermore, at dawn on 2 February, air defences intercepted three uncrewed aerial vehicles that had entered the country's airspace "with hostile intent".¹² Alwiyat al-Wa'd al-Haqq (True Pledge Brigades),¹³ a shadowy Iraqi militia,¹⁴ claimed responsibility for the attack.¹⁵ The uncrewed aerial vehicles had technical characteristics consistent with the Sammad-type uncrewed aerial vehicles used by the Houthis since 2019 (see annex 5). While the attack itself did not result in any damage, it was noteworthy because it showed that the Houthis and Alwiyat al-Wa'ad al-Haqq were using weapon systems based on the same design and because it demonstrated, for the second time, the degree of political and military cooperation between the Houthis and an armed group in Iraq.

19. Between 10 and 26 March, the Houthis launched Operation "Breaking the Siege" in three phases¹⁶ against Saudi Arabia in response to what the Houthis claimed was the unjust siege against their people and the prevention of the import of oil derivatives. The Saudi Aramco oil refinery in Riyadh and targets in Abha, Khamis Mushayt, Jazan, Samtah and Dhahran al-Janub were also allegedly attacked.

20. As in previous years, most Houthi targets were civilian facilities close to the Yemeni border, which were attacked by short-range Qasef 2 uncrewed aerial vehicles and Badr-type artillery rockets. Examples of this pattern include the explosion of an uncrewed aerial vehicle over Abha International Airport that injured 12 civilians on 10 February.¹⁷ However, the Houthis also continued to carry out operations on targets deep inside Saudi Arabia, such as the attack on 25 March.¹⁸ This modus operandi – involving frequent, sometimes daily, attacks on targets near the Yemeni border using a single uncrewed aerial vehicle or rocket – is combined with rare "mass" attacks on multiple targets using a mix of more sophisticated weapon systems. It is also likely to be an indication of the limitations of the Houthis' weapons supply network, as the Quds 2 cruise missile, arguably their most effective weapon system, needs to be smuggled as components from abroad (see para. 51).

B. Houthi attacks on the Government of Yemen

21. In early January 2022, the United Arab Emirates-aligned Amaliqah Brigades pushed Houthi forces out of Shabwah, reversing Houthi gains, and advanced into southern Ma'rib. In May, tensions were still high in Ma'rib and Ta'izz and in August the Houthis attempted to gain control of the last major government-controlled road to the city of Ta'izz.¹⁹

¹¹ See www.aljazeera.com/news/2022/1/31/uae-intercepts-houthi-missile-as-israeli-president-visits.

¹² See https://twitter.com/modgovae/status/1488959624913072132?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1488959624913072132%7Ctwgr%5E%7Ctwcon%5E1_&ref_url=https%3A%2F%2Fwww.aljazeera.com%2Fnews%2F2022%2F%2F%2Fuae-destroys-three-drones-with-hostile-intent-ministry.

¹³ See <https://twitter.com/HamdiAMalik/status/1488908963068272642>.

¹⁴ See www.washingtoninstitute.org/policy-analysis/profile-alwiyat-al-waad-al-haq.

¹⁵ See <https://t.me/sabreenS1/17955>.

¹⁶ See https://twitter.com/Yahya_Saree/status/1502365588110327820; https://twitter.com/Yahya_Saree/status/1505508989924225025; and https://twitter.com/Yahya_Saree/status/1505637253653139466.

¹⁷ See www.reuters.com/world/middle-east/saudi-led-coalition-says-destroyed-drone-launched-towards-abha-airport-4-injured-2022-02-10.

¹⁸ See www.washingtonpost.com/world/2022/03/25/houthis-escalate-attacks-saudi-arabia-strike-oil-facility.

¹⁹ See <https://sanaacenter.org>.

22. During the truce, there were occasional clashes in Ma'rib, Hudaydah, Bayda' and Dali' Governorates. No major military offensives were launched on the front lines after the truce ended, but fierce clashes took place on the fronts in Ta'izz, Lahij and Hudaydah. Several battalions of the Amaliqah Brigades were deployed to the Ma'rib-Shabwah border as the Houthis sent additional forces to southern Ma'rib and north-eastern Bayda'. In November, clashes were also reported in Shabwah, Ma'rib, Bayda', Dali' and Abyan.²⁰

C. Houthi attacks on the oil industry

23. On 2 October, the Minister of Transport appointed by the Houthis issued a circular, threatening tankers not to transport oil from ports or terminals under the control of the Government of Yemen (see annex 6). Since then, the Houthis have carried out attacks against oil tankers at Dubbah in Hadramawt and at Balhaf and Qana' in Shabwah.

24. Prior to the attacks, the Houthis had sent threatening messages to flag States, shipping companies and shipmasters, warning them to cease transport operations involving oil from Yemeni "fields, terminals and ports", from the email addresses ycg@yemen.net.ye and operations@maa.gov.ye. Similar threats were made using the Twitter handles @Yahya_Saree and @army21ye (see annex 6). This action increased the risk of a military response by the Coalition and constitutes a threat to international shipping and freedom of navigation.

D. Operations against Al-Qaida in the Arabian Peninsula

25. Al-Qaida in the Arabian Peninsula raises revenue through kidnapping for ransom, looting, robbery and remittances from overseas.²¹ On 10 February, five United Nations personnel were abducted in Abyan Governorate while returning to Aden. Four of the abducted are Yemeni nationals and the fifth is a Bangladeshi national.

26. Al-Qaida in the Arabian Peninsula is also suspected of kidnapping two foreign personnel of Médecins Sans Frontières near the Ma'rib-Hadramawt border on 6 March, although it did not claim responsibility for the abductions. Médecins Sans Frontières initially suspended work in one of its five centres, but its operations were affected for a further six months, and the freedom of movement of its expatriate personnel continues to be affected as they are still unable to use the road where the incident occurred.²² In early June, Al-Qaida in the Arabian Peninsula militants kidnapped and executed a logistics officer of the Security Belt Forces in Abyan,²³ and the group is suspected of attacks with improvised explosive devices in both Abyan and Dali', including on a Security Belt Forces leader in the city of Zinjibar on 15 March.²⁴

27. Al-Qaida in the Arabian Peninsula maintains strongholds in Abyan and Shabwah Governorates. On 22 August, a counter-terrorist operation, "Arrows of the East", was launched against the group in Abyan and Shabwah. Southern Transitional Council representatives informed the Panel that the operation was conducted by the Council and government security forces to clear the traditional Al-Qaida in the Arabian Peninsula stronghold in the Amran valley (see annex 7). According to a statement by the President of the Council, Aidarous Zubaidi, the aims of the operation were also to

²⁰ See <https://sanaacenter.org/the-yemen-review/november-2022/19203>.

²¹ See <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N22/394/29/PDF/N2239429.pdf?OpenElement>.

²² Panel discussions with Médecins Sans Frontières, December 2022.

²³ Panel discussions with the Senior Security Belt Commander in Aden, November 2022.

²⁴ Ibid.

“protect the roads linking the southern governorates, to stop smuggling of weapons across the coast in Abyan Governorate to the Houthi-controlled areas and to combat Al-Qaida”.²⁵

28. Al-Qaida in the Arabian Peninsula claimed to have carried out a counter-operation, “Arrows of the Truth”, in Shabwah and Abyan on 11 and 12 September, which involved roadside bombings, raids on barracks and attacks by motorcycles (see annex 7).

E. *FSO Safer*

29. The advance state of decay of the floating storage and offloading vessel *FSO Safer* could lead to a major oil spill, thereby posing a serious environmental and humanitarian threat to Yemen and the region. The cost of the clean-up after a potential oil spill is estimated at \$20 billion.

30. The *Safer*, moored off Hudaydah in the Red Sea, holds an estimated 1.14 million barrels of light crude oil. It was built in 1976 and was converted into a floating storage and offloading vessel for the export of crude oil in 1987. Connected by a 430 km pipeline to the Ma'rib oil field, the *Safer* functioned as the Ra's Isa marine terminal. In 2015, the Houthis took control of it, and it has not been in service since.²⁶

31. In September 2021, the United Nations instructed its Resident and Humanitarian Coordinator for Yemen to create a plan in consultation with all relevant stakeholders to mitigate the threat of an environmental catastrophe. Both the Government of Yemen and the Houthis agree that it is imperative to resolve the issue of the *Safer*. On 5 July 2022, the Ministry of Oil and Minerals of the Government of Yemen agreed to the first phase of the United Nations emergency plan of transferring oil from the *Safer* to another ship and, on 4 September, it agreed to the second phase of the plan, the safe long-term replacement of the vessel.²⁷

32. On 5 March, the Houthis signed a memorandum of understanding with the United Nations, establishing a framework for cooperation. On 18 November, they came to an agreement with the United Nations to find an equivalent ship to which to transfer the crude oil from the *Safer*.²⁸

33. The implementation of the operation would cost an estimated total of \$113 million, of which \$82 million has been pledged.²⁹ The signing of a contract with the salvage company and the completion of the operational plan are expected to be finalized in December 2022. The United Nations Development Programme has contracted a maritime broker to research a suitable vessel for procurement. After the procurement of the very large crude carrier and minor modifications to it in a dry dock, the salvage operation will begin.³⁰ However, issues relating to ownership of the sale proceeds of the *FSO Safer* and the oil stored in it remain unresolved.

²⁵ See <https://al-ain.com/article/1661194108>.

²⁶ See www.shipspotting.com/photos/3262533.

²⁷ Panel discussions with the Ministry of Oil and Minerals of the Government of Yemen, November 2022.

²⁸ See www.masirahtv.net/post/223589.

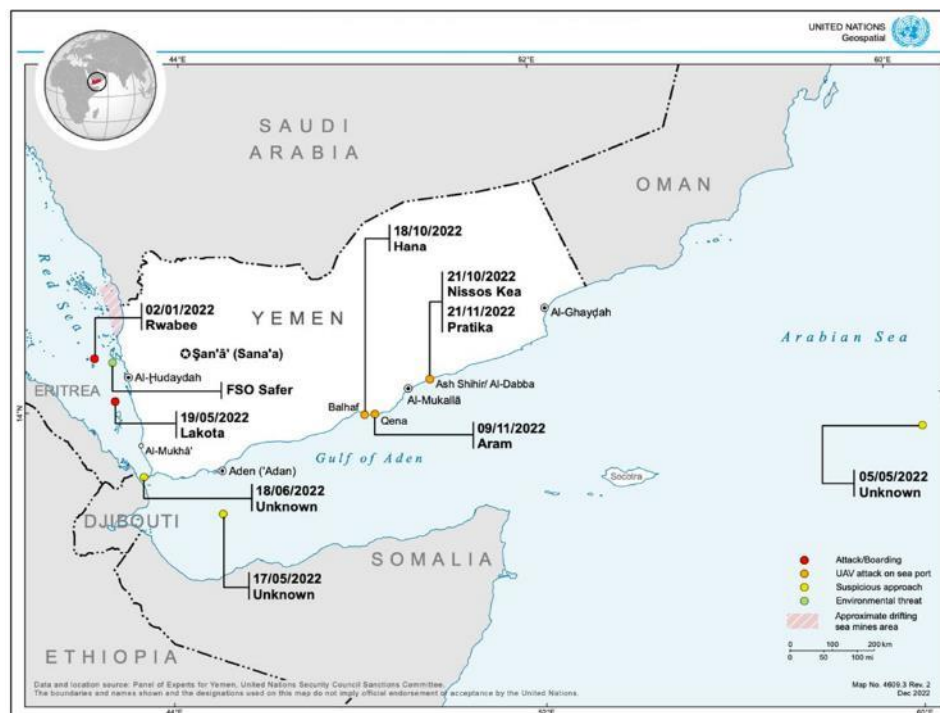
²⁹ Documents supplied by the United Nations Development Programme.

³⁰ Discussion with the Resident and Humanitarian Coordinator for Yemen.

IV. Maritime security

34. During the reporting period, a total of six serious maritime security incidents involving commercial vessels occurred off the coast of Yemen. Map 2 shows the distribution of the incidents.

Map 2
Maritime security incidents in 2022



Source: Panel of Experts.

35. On 2 January, at 11.57 p.m. (local time), the United Arab Emirates-flagged landing craft *Rwabee* (International Maritime Organization (IMO): 9834351) was attacked by the Houthis approximately 23 nautical miles west of the Ra's Isa marine terminal, inside Yemeni territorial waters. The ship was diverted to Hudaydah, where it was detained along with its crew. According to the Coalition, the *Rwabee* was transporting equipment from a dismantled field hospital on Socotra to the port of Jazan in Saudi Arabia when it was attacked in an “act of piracy”.³¹ On 14 January, the Security Council discussed the incident and released a press statement, calling for the “immediate release of the vessel and its crew”.³² This was immediately rejected by the Houthis, who stated that the ship was transporting military assets on behalf of the Coalition.³³ On 4 January, the Houthis had already released images allegedly showing the cargo of the vessels (see annex 8), which, in addition to several military vehicles and two rigid inflatable boats, included a number of assault rifles, magazines, helmets and other parts.³⁴ The Panel obtained the cargo manifest of the *Rwabee* (see annex 8, figure 8.5), which records the vehicles and boats, but not the weapons, raising the possibility that they had been placed deliberately

³¹ See www.spa.gov.sa/viewfullstory.php?lang=en&newsid=2317819.

³² See <https://press.un.org/en/2022/sc14765.doc.htm>.

³³ See www.aljazeera.com/news/2022/1/16/houthis-reject-un-call-to-free-uae-flagged-ship.

³⁴ See https://twitter.com/Fath_ol_Mobin/status/1478115007325949968.

by the Houthis. The crew of the *Rwabee* was released in late April,³⁵ while the ship and its cargo remain detained at the time of writing.

36. On 19 May, at 10.46 a.m. (local time), the racing yacht *Lakota* reported an “attack” by two skiffs, each carrying four individuals armed with assault rifles, and possibly a rocket-propelled grenade launcher, while travelling in a northbound direction in the vicinity of the Hanish Islands, inside Yemeni territorial waters. According to the master of the *Lakota*, several shots were fired by the attackers, and subsequently the yacht was boarded by one armed individual, who requested the vessel’s crew to shine their automatic identification signal and to show their flag (see figure II). Following the boarding, the *Lakota* was able to continue its course. Unlike in the case of the other attacks detailed in the present report, the Houthis have not claimed responsibility for the incident. However, the Panel notes that this is not the first time that a civilian vessel has been attacked by an unknown party in that part of the Red Sea. On 3 June 2018, the platform supply vessel *Vos Theia* (IMO: 9585743), which at the time was operating a charter to the port of Hudaydah on behalf of the World Food Programme, was attacked by three skiffs carrying armed men in the same waters (S/2019/83, para. 45).

Figure II
Armed individual on-board the *Lakota*



Source: Confidential.

37. In the post-truce phase, the Houthis started aerial attacks on maritime petroleum facilities in Shabwah and Hadramawt in an attempt to discourage tanker operators from loading crude oil at ports controlled by the Government of Yemen. The first such attack took place on 18 October and involved the crude oil tanker *Hana* (IMO: 9162916), which was loading oil at the Bi’r Ali terminal.³⁶ The Panel understands that an uncrewed aerial vehicle flew close to the ship before crashing on land. Prior to the incident, the master of the *Hana* and a local agent of the shipping line had received warnings in writing from the Houthis not to enter the port. The second attack took place three days later, when three uncrewed aerial vehicles attacked the crude oil tanker *Nissos Kea* (IMO: 9920758) at 7.30 p.m. (local time) as it was loading oil from

³⁵ See www.arabnews.com/node/2070416/middle-east.

³⁶ See <https://debrief.net/news-31369.html>.

a single mooring point at Dubbah, close to the port of Shihr. The first uncrewed aerial vehicle struck the mooring buoy and exploded, while the second overflowed the ship 15 minutes later and landed in the water approximately 28 m from the tanker, causing a second explosion. The third uncrewed aerial vehicle crashed on land. The tanker sustained no damage and immediately left for the open sea. A spokesperson for the Houthis claimed responsibility for the attack.³⁷ The third attack occurred at the port of Qana' on 9 November, when an uncrewed aerial vehicle exploded at 9.20 a.m. (local time) on the deck of the chemical tanker *Aram* (IMO: 9211664), which was discharging a cargo of diesel. Shrapnel from the attack injured two Indian crew members and caused minor damage to the ship. Finally, at 5.30 p.m. (local time) on 21 November, the crude oil tanker *Pratika* (IMO: 9288875) was attacked at Dubbah. Closed-circuit television footage shows how a missile hits the single mooring point buoy, causing considerable damage (see figure III). The Panel has interviewed the management of the oil terminal and has reviewed images of the debris of the missile recovered from the seabed, which indicate that a Quds-type land attack cruise missile was used in this incident (see annex 9). Despite the different weapon systems, the four attacks share a common modus operandi: they were conducted using global navigation satellite system-guided weapons, which detonated on impact. Evidence reviewed by the Panel suggests that the target coordinates used, in at least two cases, were those of the single mooring point buoys, which are available in the public domain.

Figure III

Closed-circuit television camera still, showing the impact of the cruise missile on the buoy on 21 November 2022



Source: Confidential.

³⁷ See https://twitter.com/Yahya_Saree/status/1583553292504018945.

38. On 1 September, during the truce, the Houthis organized a large military parade at the Podium Theatre in Hudaydah, ostensibly to mark the graduation of new fighters.³⁸ They used the opportunity to show four different types of anti-ship missiles in addition to uncrewed aerial vehicles and other weapon systems. The event, together with an even larger parade held in Sana'a on 21 September, was aimed at displaying the strength of the Houthi military, as well as their capability to threaten freedom of navigation. Some of the weapon systems, such as the P-15 Termit, manufactured since the 1950s in the Union of Soviet Socialist Republics and the Russian Federation, might not be operational. However, the parade also displayed modern Mandeb-1 and Mandeb-2 anti-ship cruise missiles with a range of up to 300 km, which, despite the Houthis' claims that they are "100 per cent produced in Yemen", show external characteristics similar to anti-ship missiles manufactured in the Islamic Republic of Iran (see annex 10).³⁹ Prior to the attack on 21 November described above, the last successful missile attack on a merchant vessel attributed to the Houthis had taken place on 10 May 2018 (S/2019/83, paras. 80–82). However, according to unnamed United States Navy sources, the Houthis launched at least one missile into the sea on 5 March 2022,⁴⁰ while a second missile launch took place on 17 November 2022, according to a Government of Yemen spokesperson.⁴¹ Although the Panel cannot independently verify those launches, the available evidence points towards a resurgence of the Houthi missile threat to freedom of navigation in the Red Sea and the Gulf of Aden.

V. Arms and implementation of the targeted arms embargo

39. The Panel is investigating nine cases of potential violations of the targeted arms embargo, seven of which involve seizures of arms, ammunition, missile components and chemicals from dhows and smaller boats. One of the remaining cases concerns the seizure of anti-tank guided missiles concealed in a truck carrying commercial cargo, while the other was an incident in which an uncrewed aerial vehicle crash-landed in the desert of Oman, possibly on a ferry flight to Yemen. Map 3 provides an overview of the dates and approximate locations of the incidents.

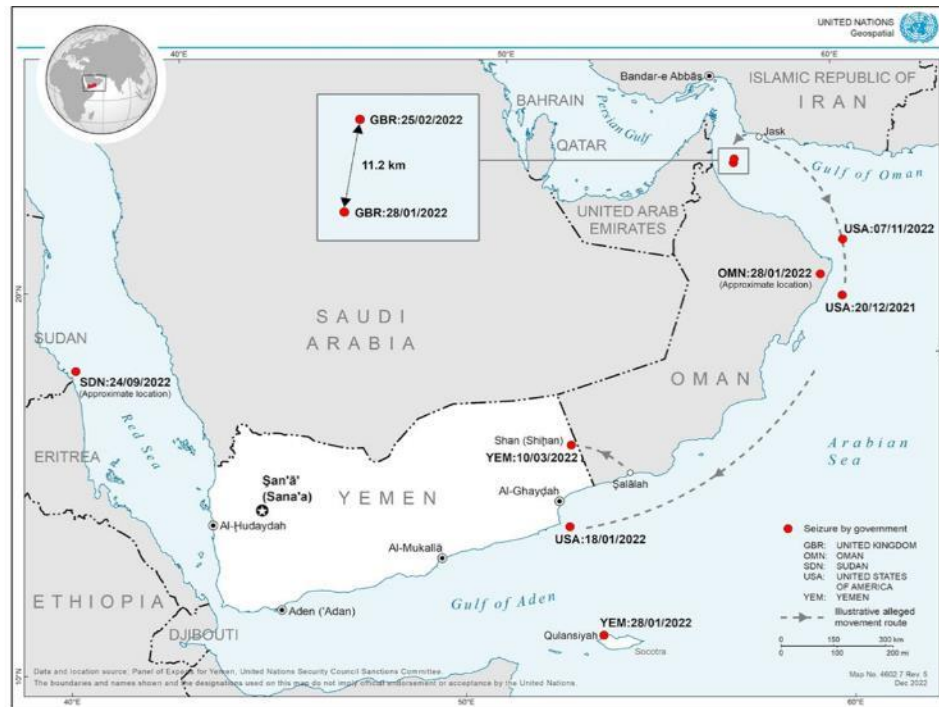
³⁸ The Panel notes that the parade was held in violation of the Agreement on the City of Hudaydah and the Ports of Hydaydah, Salif and Ra's Isa of December 2018, in which the parties committed themselves to "removing any military manifestation from the city". See <https://osesgy.unmissions.org/hudaydah-agreement> and https://twitter.com/un_hudaydah/status/1565366955560865792.

³⁹ The Panel notes that components of an anti-ship cruise missile with similar characteristics were seized by the United States Navy on 25 November 2019 from a stateless dhow in the Gulf of Oman (see S/2020/326, para. 52 and annex 20, figure 20.9).

⁴⁰ See www.washingtontimes.com/news/2022/mar/7/us-navy-says-yemen-rebels-fired-missile-into-busy-

⁴¹ See <https://almasdaronline.com/articles/263896>.

Map 3
Seizures of arms and related items since December 2021



Source: Confidential.

A. Maritime smuggling of small arms and ammunition

40. On 20 December 2021, at 7.49 a.m. (local time), a stateless dhow carrying a significant amount of weapons and ammunition (see figure IV) was interdicted by the United States of America in the Arabian Sea. According to the Government of the United States, satellite images show that the dhow had left from a small port close to Bandar-e-Jask in the Islamic Republic of Iran at 4.41 p.m. (local time) on 17 December, and track points retrieved from a navigational device allegedly recovered from the dhow appear to confirm this course (see annex 11, figure 11.6). In deviation from previous protocol,⁴² the United States Navy sank the dhow and handed over the five crew members to the Yemeni Coast Guard. Documents found on-board show that the dhow was called *Al-Ghazal 1* (see annex 11, figure 11.7).

⁴² Like most international maritime forces in the Arabian Sea, the United States Navy previously operated a “catch-and-release” policy, i.e. when ships carrying illegal goods were interdicted, the cargo was seized and the vessel and crew were let go. This policy, aimed at avoiding legal responsibility for the prosecution of the crew, has seriously hampered investigations of smuggling cases.

Figure IV
Al-Ghazal 1 after the interdiction, the green canvas bags containing the assault rifles clearly visible on deck



Source: Confidential.

41. The Panel interviewed the detained crew members of the dhow, who stated that they had been recruited by Ahmed Halas Mohamed Bishara, a senior leader of the maritime smuggling operation of the Houthis (see annex 12). The Panel had previously reported that he had travelled to the Islamic Republic of Iran through Oman in September 2015 and returned two months later, together with three individuals suspected of being involved with maritime smuggling, one of whom was arrested by the Yemeni Coast Guard in the Red Sea on 7 May 2022 (S/2021/79, annex 17). Halas provided the master of the *Al-Ghazal 1* with a new Yemeni passport and offered each crew member 30,000 Saudi riyals (approximately \$8,000) to carry out the mission. He also provided the master with the contact details of an individual called “Bakr”, who coordinated the smuggling operation in Mahrah. The crew then travelled overland to Ghaydah, where they met “Bakr”, who gave them a Thuraya satellite phone and facilitated their onward transportation to the Hawf district on the border with Oman. There, the crew boarded the *Al-Ghazal 1* on 24 November 2021. The crew members stated that they sailed the empty dhow for six days from Hawf to Bandar Abbas in the Islamic Republic of Iran. Subsequently, they were brought to a “safe house”, where they stayed for 15 days before leaving with a cargo of 350 green

canvas bags and 500 boxes from a small port in the vicinity of Bandar-e-Jask. According to the master of the dhow, they had been provided with global navigation satellite system coordinates for a position in the Gulf of Aden, close to the coast of Yemen, where they were supposed to be met by small vessels for trans-shipment of the cargo. The Panel notes that this modus operandi matches maritime smuggling patterns for arms and ammunition previously observed by the Panel (S/2021/79, paras. 72–76, and S/2022/50, paras. 62–67). The Islamic Republic of Iran has informed the Panel that it rejects any links between “the authorities of the Islamic Republic of Iran and those vessels and equipment therein”.

42. Owing to logistical challenges, the Panel was not able to take part in the inspection of the seized cargo in March 2022. However, the arms and ammunition were inspected by the Panel of Experts on Somalia, which agreed that its findings could be shared in the present report. The green canvas bags contained a total of 1,406 calibre 7.62x39 mm Type 56-1 assault rifles, whose markings and technical characteristics are consistent with those manufactured by Factory 26 (“Jianshe Machine Tool Factory”) in Chongqing, China. The observed markings 16-CN and 17-CN likely indicate that the weapons were manufactured in 2016 and 2017. The Panel notes that assault rifles with similar technical characteristics and markings have been recorded many times in seizures since 2018 (S/2022/50, table 1). The 500 metal boxes each contained 440 calibre 7.62x54 mm cartridges, i.e. a total of 220,000 cartridges. There were 494 boxes (ammunition cans) with markings consistent with cartridges manufactured by State Factory 71 in China (see annex 10, figure 10.12). The headstamps on the cartridges also indicate that they were produced by State Factory 71 in China, with 1973 as the likely date of manufacture (see annex 11, figure 11.14). The Panel notes that ammunition with similar markings had previously been seized by the Royal Australian Navy from an Iranian dhow in the Gulf of Oman on 25 June 2019, and that the crew in that case had stated that it had received the ammunition from the “Sepah Navy”, i.e. the naval branch of the Islamic Revolutionary Guard Corps, at the port of Bandar Abbas (S/2021/79, para. 75 and annex 16). The remaining six metal boxes, containing a total of 2,640 cartridges, show markings consistent with ammunition manufactured by the Bulgarian ordnance manufacturer “Factory-10” (see annex 11, figure 11.15), now doing business as “Arsenal”.⁴³ Images obtained from the Panel of Experts on Somalia show two different lot numbers (15-86 and 16-86). The Panel notes that the calibre of the cartridge would fit that of the PK-pattern light machine guns, which have been observed to be in use by Houthi forces and which have repeatedly been seized from dhows in the Arabian Sea since 2020 (S/2022/50, table 1). The Government of China has informed the Panel that the documented markings do not conform to those on arms and ammunition manufactured in China and therefore are likely to be “replicas”. Meanwhile, the Government of Bulgaria has confirmed that the markings match those of ammunition manufactured by “Factory-10” in 1986, but the company does not maintain records from that time.

43. The Panel is investigating two other cases involving the seizure of small arms and light weapons that occurred on 28 January in Socotra (see annex 13) and on 24 September in the Red Sea (see annex 14). In both cases, the Panel is awaiting responses from the Governments of Yemen and the Sudan, respectively. However, an analysis of publicly available information indicates that in both cases the weapons were destined for the black market, rather than for the Houthis.

⁴³ See www.arsenal-bg.com.

B. Maritime smuggling of fertilizer and other chemicals

44. On 18 January 2022, the United States interdicted a stateless dhow in the Gulf of Oman and seized 40 tons of urea fertilizer (see annex 15). This was the same vessel that had previously been seized on 11 February 2021 with a cargo of small arms and light weapons off the coast of Somalia (S/2022/50, paras. 62 and 63 and annex 19). The United States Navy handed the vessel, its cargo and the five Yemeni crew members to the Yemeni Coast Guard. According to documents found on-board, including a forged Sri Lankan ship registration certificate, the dhow is called *Al-Etihad*.

45. In March 2022, the Panel was able to inspect the dhow in the port of Nishtun. Although the fertilizer had already been destroyed, the Panel obtained images of the bags, some labels indicating “Handan Petrochemical Company” and others stating that the fertilizer had been manufactured in Turkmenistan. The Panel interviewed the crew of the *Al-Etihad*, who stated that they had been recruited in Hudaydah by Ahmed Halas, the same person who had recruited the crew of the *Al-Ghazal 1* (see para. 41). Halas provided them with new passports, a Thuraya satellite phone and global navigation satellite system navigational devices, as well as an Omani telephone number for “Bakr”. The crew stated that they had left Hudaydah on a small boat in September 2021, traveling to Obock in Djibouti. There they were met by a man identified only as “Shina”, who told them to take the dhow *Al-Etihad* and to travel to Sohar in Oman to pick up a cargo of fertilizer.

46. The Panel interviewed the master of the dhow and the rest of the crew separately. Although, according to their statements, they were in agreement that they had left from Obock, the master stated that they went to Sohar, where they contacted “Bakr”, spent approximately 20 days in a “safe house” and then returned from a “bigger port” in the United Arab Emirates, which he claimed he was unable to identify. The crew stated that they went to an “unknown port” in a big city where people spoke no Arabic. The Panel notes that some parts of the *modus operandi* (going to one port, staying in a “safe house” and leaving from another port) match the information provided by the crew, which was interdicted on 20 December 2021 with a cargo of weapons (see para. 41), as well as information from interviews with alleged members of a Houthi smuggling network detained by the Yemeni Coast Guard on 7 May 2020 in the Red Sea (S/2021/79, para. 76 and annex 17). According to the Omani authorities, there is no record of the dhow or the crew members entering any port in the country.

47. The crew stated that they had successfully concluded one trip in September and October 2021 between the “unknown port” and Djibouti carrying fertilizer. After their return to Obock, “Shina” then arranged for the trans-shipment of the cargo to another dhow. The ultimate destination of the fertilizer is not known to the Panel but, based on previously observed patterns, it is likely to have been Hudaydah or Salif.⁴⁴ On the second journey, the crew stated that they had travelled to the same “unknown port” as before but, after their second stay at the “safe house”, they travelled for about two hours by road before leaving from another port. When they returned to the *Al-Etihad*, the dhow was already fully loaded and provisioned with food, water and diesel. They left for Djibouti on approximately 14 January 2022 and were interdicted by the United States Navy four days later. Copies of documents found on the vessel, indicating that urea cargo was loaded in Dubai on 24 December 2021 (see annex 15, figures 15.9–15.11), were forged according to the authorities of the United Arab Emirates. The Panel notes that the *Bari-2*, a dhow intercepted by Saudi Arabia on 24 June 2020 with a large cargo of

⁴⁴ The Panel notes that, unlike larger vessels over 100 tons, dhows calling at Houthi-controlled ports are not subject to mandatory inspections by the United Nations Verification and Inspection Mechanism.

weapons off the coast of Somalia, also carried forged United Arab Emirates port documents and a fake Sri Lankan ship registration (S/2021/79, para. 74 and annex 15).

48. On 7 November 2022, at 11 p.m. (local time), the United States interdicted another stateless dhow in the Gulf of Oman. The ship was crewed by four Yemeni nationals, who were subsequently handed over to the Yemeni Coast Guard and, according to documents found on-board, it carried a cargo of 170 tons of urea fertilizer packed in 50 kg bags. Images obtained by the Panel show that the bags were identical to those carried by the *Al-Etihad*, but the results of a subsequent laboratory analysis show that approximately one third of the bags (65 tons) contained ammonium perchlorate, which has a different composition (powder rather than pellets) and internal packaging from the urea (see figure V). According to a report from another source, the crew stated that they had been recruited in September 2022 in Mukha'. They then travelled by bus through Aden and Mahrah to Salalah in Oman and flew from there to Muscat. They also stated that they flew from Muscat to Tehran, arriving on 4 October, and that they spent nine days in an apartment about 90 minutes from the airport, before proceeding to Bandar Abbas, where they spent another two weeks in a "safe house". Subsequently, they moved to a "military seaport", boarded the dhow and sailed to a larger commercial port, where they loaded the fertilizer bags directly from trailers to the dhow. They left the port the following morning, presumably on 4 November, having been provided with a Thuraya satellite phone and a navigational device. The Panel cannot independently verify this information. However, it has obtained copies of the passports carried by the crew, which show that they entered Oman on 2 October and left the country two days later (see annex 16, figure 16.4). The Panel also obtained a copy of a boarding pass issued in the name of one of the crew members for a flight from Tehran to Bandar Abbas on 13 October (see annex 16, figure 16.5). According to the United States, coordinates retrieved from a global navigation satellite system device found on-board the dhow (see annex 16, figure 16.3) show that the boat left from a port south of Bandar Abbas. The Panel contacted Oman and the Islamic Republic of Iran, requesting information about the movement of the crew, and is still awaiting responses.

Figure V
Ammonium perchlorate powder (lower image) found in bags marked “urea fertilizer” (upper image)



Source: Confidential.

49. The Panel is investigating the relationship between the smuggling of urea fertilizer and ammonium perchlorate and the network of individuals who have been smuggling weapons to the Houthis. The import of urea fertilizer with a high nitrogen content to Yemen is illegal, presumably because internationally it is a common precursor for improvised explosive devices. Between 17 and 26 October, a humanitarian demining non-governmental organization (NGO) recovered improvised explosive devices from four different Houthi minefields in Hudaydah and Ta'izz Governorates and conducted an analysis of the explosives used. The results show the presence of nitrate salts and chlorates or bromates, but no evidence of urea (see annex 17). The Panel is not aware of any reports that urea nitrate is used by other groups in Yemen, such as Al-Qaida in the Arabian Peninsula, to manufacture explosives. Unlike urea, ammonium perchlorate has a clear military application for the Houthis as an oxidizer to manufacture solid fuel propellants for the group's rockets and missiles. Given that laboratory testing of seized fertilizer is rarely done, it is possible that previous seizures of fertilizer, including that described in

paragraph 44 or the seizure on 25 June 2019 (S/2021/79, para. 75 and annex 16) also contained chemicals other than urea.

C. Maritime smuggling of missile components

50. In the early hours of 28 January, the United Kingdom intercepted a stateless skiff carrying a cargo of missile components in the Gulf of Oman (see figure VI). A second skiff was intercepted on 25 February, also in the early morning at virtually the same position (see map 3). Both skiffs were reportedly moving at very high speed from the Iranian coastline in the direction of Oman. The Panel was informed that both skiffs had a crew of three who identified themselves as Iranian citizens.

Figure VI

Seizure of a stateless skiff by the British Royal Navy on 28 January 2022



Source: Confidential.

51. The skiffs carried components of cruise and surface-to-air missiles and other equipment, wrapped in plastic bundles. The first skiff carried 10 bundles, and 32 bundles were recovered from the second. The Panel was able to conduct two inspections of the seized items (see annex 18). The cargo included components, including micro turbojet engines, of five Quds-type land attack cruise missiles, used by the Houthis since 2019 (S/2020/326, paras. 58–60 and annex 16).⁴⁵ Furthermore, it included components of 10 “358” surface-to-air missiles or loitering munitions, reportedly deployed by the Houthis in Yemen (S/2022/50, para. 61). The Panel notes that components of both weapon systems had previously been seized by the United States Navy in the Gulf of Aden on 25 November 2019 and 9 February 2020 (S/2021/79, para. 73 and annex 13, and S/2020/326, para. 52 and annex 20).

52. The cargo seized on 25 February 2022 included a Matrice 300 RTK uncrewed aerial vehicle, manufactured by DJI Enterprise in China (see figure VII).⁴⁶ It is a

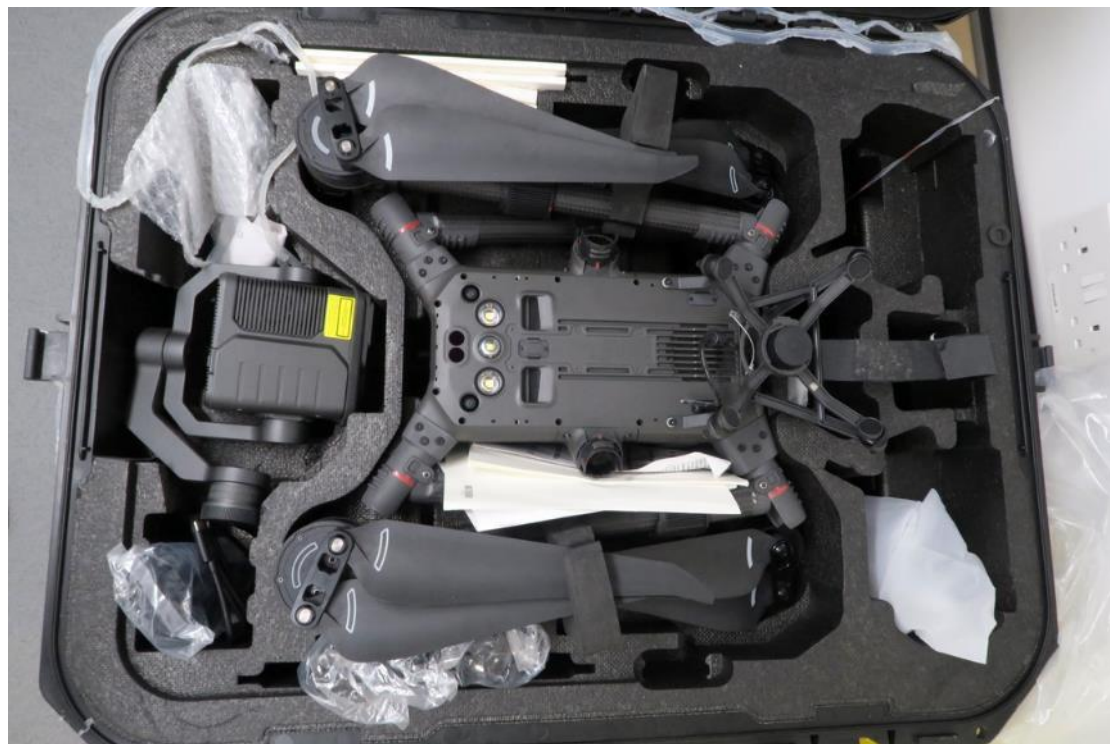
⁴⁵ Internationally, this type of missile is usually referred to as a “351” land attack cruise missile, after a designation found on its components.

⁴⁶ See <https://enterprise.dji.com>.

small, commercially available quadcopter, which, according to the manufacturer, offers up to 55 minutes of flying time and is equipped with a high-resolution camera. The Panel documented the serial number of the uncrewed aerial vehicle (see annex 18, figure 18.21) and wrote to China requesting information regarding its chain of custody; a response is pending. According to the United Kingdom, flight logs retrieved from the smart controllers indicate that several short flights were conducted with the uncrewed aerial vehicle on 8 November 2021, possibly for testing or training purposes. The Panel obtained the coordinates of those flights (see annex 18, figure 18.24) and noted that they matched locations close to Chitgar forest park in western Tehran, including a complex of buildings identified in open sources as the “Dastvareh Garrison” (see annex 18, map 18.1).⁴⁷ The complex allegedly houses the Islamic Revolutionary Guard Corps Aerospace Force and Uncrewed Aerial Vehicle Command.⁴⁸ The Panel cannot independently verify whether the coordinates were indeed retrieved from the flight controllers or whether the buildings house an Islamic Revolutionary Guard Corps facility. It contacted the Islamic Republic of Iran requesting information regarding the seized missile components and the coordinates allegedly retrieved from the flight controllers. The Islamic Republic of Iran informed the Panel that it rejected any links between “the authorities of the Islamic Republic of Iran and those vessels and equipment therein”.

Figure VII

Matrice 300 RTK uncrewed aerial vehicle seized on 25 February 2022



Source: Panel of Experts.

⁴⁷ See www.openstreetmap.org/search?query=teheran#map=14/35.7432/51.2257.

⁴⁸ See www.ncrius.org/iran-the-role-of-drones-in-the-quds-forces-incident-of-regional-war-and-terrorism.html.

53. The Panel is investigating the possible role of individuals or entities in the Islamic Republic of Iran and Oman⁴⁹ in the transfer of the missile parts, as well as whether they were destined for the Houthis, as alleged by the United Kingdom,⁵⁰ which would constitute a violation of the targeted arms embargo. The Houthis had previously claimed that Quds missiles were a domestic product, and they were the only armed group that has acknowledged using them in attacks on Saudi Arabia and the United Arab Emirates.⁵¹ The seizure of Quds components by the British Royal Navy supports the Panel's assessment that the missiles continue to be smuggled in parts from abroad and that final assembly takes place in Houthi-controlled areas. The presence of "358" missiles has also recently been documented in Iraq⁵² but, given the location of the interdiction and the course of the skiffs, it seems almost certain that the components seized by the British Royal Navy were destined for the Houthi forces.

D. Smuggling of anti-tank guided missiles through Oman

54. On 10 March, Yemeni authorities seized a cargo of 52 launch containers of 9M133 Kornet anti-tank guided missiles at the Shahn border crossing (see annex 19). The launch containers were concealed inside of four large electric generators (109 cm x 187 cm x 116 cm), which were purpose-built for the smuggling of illicit goods (see figure VIII).⁵³ Four days after the seizure, the Panel was able to inspect the launch containers and generators and to interview two detained people: the driver of the truck carrying the generators and the customs agent who had submitted the paperwork for the shipment. The generators were carried on a truck with the Yemeni licence plate 05-40993, which arrived at the border from Oman on 8 March.

55. The truck driver stated that he had picked up the generators together with 4,000 cartons of milk from a warehouse owned by the Rabia company located in the Mazyunah Free Zone in Oman and that he was to deliver them to a warehouse owned by the Wadi al-Kabir company in Sana'a, which owned the truck. The Panel received information that the Wadi al-Kabir company owned a number of warehouses and trucks in Yemen and that it had previously been involved in smuggling for the Houthis. The Rabia company is owned and managed by two Yemeni nationals living in Oman,⁵⁴ one of whom instructed the driver to load the generators onto the truck. The Panel contacted Oman, requesting information regarding Rabia and the chain of custody of the generators. Oman has responded that no information is available.

⁴⁹ The Panel obtained information indicating that the skiffs were headed for locations on the Omani shoreline for onward overland transportation to Yemen. The range and limited seaworthiness of the skiffs precludes their use for longer journeys.

⁵⁰ See www.aljazeera.com/news/2022/7/7/uk-warship-seized-advanced-iranian-missiles-bound-for-yemen.

⁵¹ However, the Panel stands by its assessment that the attack on the Saudi Aramco facilities on 14 September 2019, which was claimed by the Houthis, did not originate from Yemen (S/2020/326, annex 14).

⁵² See <https://twitter.com/arawnsley/status/1451282954995515398>.

⁵³ All four generators had a large cavity in which the anti-tank guided missile launch containers were concealed (three generators contained 12 such missiles while the fourth contained 16). However, they also contained a small real electric generator manufactured in China, capable of producing electricity, so that when the "fake" generators were turned on, they would produce electric power.

⁵⁴ The Panel was informed that the Rabia company in Oman and the Wadi al-Kabir company in Yemen were partially owned by the same individuals.

Figure VIII
Fake electric generators containing anti-tank guided missile launch containers seized at the Shahn border crossing



Source: Confidential.

56. The Panel inspected the anti-tank guided missile launch containers and noted that they had technical characteristics and markings consistent with the Iranian Dehlavieh version of the 9M133 Kornet anti-tank guided missile, rather than with the original version manufactured in the Russian Federation. The Panel further notes that anti-tank guided missiles of that type are frequently used by the Houthis and have been interdicted many times in the Gulf of Aden ([S/2022/50](#), table 1). The Panel documented the serial numbers of the launch containers (see annex 19, figure 19.6) and contacted the Islamic Republic of Iran, requesting information about the chain of custody. The Islamic Republic of Iran informed the Panel that the anti-tank guided missiles “do not conform to Iranian products and are not originated from Iran” and also stated that a number of countries were producing similar versions. Both the Shahn border post and companies in Oman had previously featured in the Panel’s investigations into the smuggling of ammunition and military equipment ([S/2022/50](#), para. 67) and commercial components used to manufacture uncrewed aerial vehicles and anti-personnel mines ([S/2020/326](#), para. 62, and [S/2021/79](#), para. 77 and annex 18). However, to the Panel’s knowledge, this was the first time that sophisticated weapon systems had been seized at the border.

E. Uncrewed aerial vehicle crash in Oman

57. On 28 January, a Deltawing uncrewed aerial vehicle crashed in the eastern region of Oman.⁵⁵ While it was initially reported that it was part of the wave of attacks on the United Arab Emirates, Oman informed the Panel that it was traveling in a “north-south direction” and that it was “not equipped for attack or reconnaissance” purposes. The Panel notes that the uncrewed aerial vehicle had technical characteristics similar to the Wa’id Deltawing uncrewed aerial vehicle, which was first shown in the Houthi-affiliated media on 11 March 2021 (S/2022/50, para. 60). The Wa’id is a larger and technically advanced version of the uncrewed aerial vehicle that was documented in attacks on Saudi Arabia in 2019 (S/2020/326, para. 57 and annex 15). While Wa’id-type uncrewed aerial vehicles were implicated in attacks on the tankers *Mercer Street* on 29 July 2021 (S/2020/326, paras. 51 and 52) and *Pacific Zirkon* on 15 November 2022 in the Gulf of Oman,⁵⁶ the Panel is not aware of the Houthis using them for attacks. However, the Panel inspected the incomplete debris of a Wa’id-type uncrewed aerial vehicle that had been discovered by Government of Yemen forces on the Ma’rib front in September 2020 (see figure IX),⁵⁷ indicating that this weapon system had been operational in Yemen. The uncrewed aerial vehicle found in the desert of Oman could have crash-landed while on a “ferry flight” to Houthi-controlled territory, possibly constituting a new supply route.⁵⁸ The Panel requested to inspect the debris of that uncrewed aerial vehicle, but was informed by Oman that the debris had been destroyed by the authorities of Oman.

Figure IX

Wa’id-type uncrewed aerial devices discovered in Ma’rib (left) and Oman (right)



Source: Panel of Experts (left) and confidential (right).

⁵⁵ See <https://twitter.com/mohsenreyhani01/status/1487491295178375169>.

⁵⁶ See www.centcom.mil/MEDIA/PRESS-RELEASES/Press-Release-View/Article/3220598/statement-regarding-iranian-shahed-series-uav-strikes-civilian-commercial-tanker.

⁵⁷ See <https://twitter.com/almasdaronline/status/1308769942007943168>.

⁵⁸ The Panel previously received information from a Member State indicating that uncrewed aerial vehicles are flown to Houthi-controlled areas, where they land with the assistance of a parachute (figure IX appears to show a parachute). A technical inspection of the uncrewed aerial vehicle discovered in Oman could verify that information.

VI. Economic and financial issues

A. Economic issues

1. Overview

58. Although the six-month-long truce provided an unprecedented opportunity to undertake economic reforms, economic stability seems to be eluding Yemen. Annual inflation was estimated at 45 per cent, with food inflation at 58 per cent.⁵⁹ Humanitarian assistance remains inadequate, and food insecurity is on the rise,⁶⁰ with 17 million people facing acute food insecurity.⁶¹ Yemen was ranked 179th out of 189 countries and territories in the 2020 human development index.⁶² Malnutrition rates among women and children in the country are among the highest in the world.⁶³ Overall, the economic situation and outlook for Yemen offers little cause for optimism.

2. Economic issues that pose a potential threat to peace, security and stability

59. The Houthis have adopted a strategic plan to attack the economic capability of the legitimate Government, leading to economic instability in government-controlled areas of Yemen. Banning currency notes printed by the Central Bank of Yemen in Aden, adopting policies to fragment the banking and economic sector, attacking the assets of Aden-based telecommunications companies, threatening and attacking ports, oil terminals and vessels engaged in the export of oil and approving a new law to ban interest on banking and commercial transactions were some of the measures taken by the Houthis in this regard. These economic hurdles, along with the military attacks by the Houthis, pose a serious threat to the peace, security and stability of Yemen, requiring urgent international intervention.

60. The effects of the divisive, non-transparent and politically or ideologically driven policies adopted by the Houthis can be seen across Yemen. The country has been witnessing a dual system of currency, dual exchange rates, restrictions on imports, double taxation on goods and rent-seeking in the form of the illicit collection of taxes and fees.⁶⁴ The exchange rate in government-controlled areas is less favourable by half than in Houthi-controlled areas. The total foreign exchange reserves of the Central Bank of Yemen in Aden fell from \$1.68 billion in December 2021 to \$1.09 billion in October 2022 (see annex 20). This has challenged the ability of Yemen to sustain imports of essential goods at reasonable prices, thereby pushing the problem of food insecurity to alarming proportions.

61. The Government of Yemen follows a complex mechanism for the import and distribution of fuel derivatives, which adds to the cost at the expense of retail buyers. Shortfalls in external funding, the burden of providing electricity at a subsidized rate by importing fuel, the additional burden of paying salaries to the forces of one of the constituents of the Presidential Leadership Council and higher inflation rates are among the problems that have neutralized the positive outcomes of some of the key

⁵⁹ As reported to the Panel by the Governor of Central Bank of Yemen in Aden.

⁶⁰ See www.imf.org/en/News/Articles/2022/10/05/pr22336-yemen-imf-staff-concludes-visit-to-yemen.

⁶¹ See https://api.godocs.wfp.org/api/documents/d49df3e62c3b4dfcac1138006c100ab5/download/?_ga=2.268535729.1541462938.1669043401-1748938442.1626277562.

⁶² See <https://hdr.undp.org/data-center/specific-country-data#/countries/YEM>.

⁶³ See www.icrc.org/en/document/economic-security-situation-yemen.

⁶⁴ The Panel received information indicating that the illegal fees are collected at various check points in government-controlled areas. The fee per container is 700,000 Yemeni rials from Aden to Abyan, 1 million Yemeni rials from Aden to Hadramawt (compared with 300,000 Yemeni rials two years ago), 2 million Yemeni rials from Aden to Sana'a and 1 million Yemeni rials from Aden to Ta'izz.

policy reforms undertaken in the recent past. The economy is passing through a very difficult situation and the budget is insufficient to pay salaries and import enough fuel to ensure the supply of electricity.⁶⁵ The annual government payroll is about 835 billion Yemeni rials, the bulk of which (61 per cent) is allocated to the Ministry of Defence and the Ministry of the Interior, as a direct result of the war.⁶⁶ Another area of concern is war risk insurance. Before the conflict, the marine insurance rate was calculated at 0.025 per cent of the total vessel value, but as the war brought additional risks to vessels calling at Yemeni ports, Yemen was categorized as “high risk” or “enhanced risk”.⁶⁷ It attracted war risk insurance premiums, calculated according to the value of any ship that calls at a Yemeni port: 0.4 per cent for the ports of Aden and Mukalla and 0.62 per cent for the ports of Hudaydah and Salif.⁶⁸ The annual war risk insurance cost for Yemen is estimated at \$218 million per year.⁶⁹ For cargo, the additional costs are about 0.1 per cent of the cargo value.⁷⁰ Delays in the clearance of goods through Yemeni ports also result in demurrage charges, which are added to the cost of imported goods. Demurrage charges currently vary between 2 and 3 per cent, depending on the number of days of delay in clearance.⁷¹ Additional shipping and insurance costs are passed down the supply chain and on to consumers with increased prices. The Government reported that it was making efforts to reduce the burden of war risk insurance so that the additional costs may be reduced.

62. Recent threats and attacks by the Houthis on ports and vessels might derail the Government’s efforts to generate additional foreign exchange earnings through exports of crude oil. The production and export of crude oil fell significantly after the attacks.⁷² There may also be a delay in any relief from the marine war risk insurance rates. The vessel clearance time may also be further delayed, adding to the cost of imported goods.

3. Fragmentation of the banking and financial system

63. The bifurcation of the financial institutions and the consolidation of the division through a series of uncoordinated policy decisions by the Houthis and the Government of Yemen have adversely affected the economic stability of Yemen.

Prohibition of currency notes

64. The Houthis and the Central Bank of Yemen in Sana’a have prohibited the use of new currency notes printed by the Central Bank of Yemen in Aden, declaring them counterfeit. This action has deepened divides in the financial sector. As a result, the notes can only be used as legal tender in government-controlled areas, which has led to uncontrolled inflation. Despite this, the Central Bank of Yemen in Aden issued local currency valued at 30.8 billion Yemeni rials in December 2021.⁷³ In January 2022, it decided not to issue any new notes but, until the new currency notes are recognized for use in Houthi-controlled areas, this measure alone will not ease inflation. Domestic trade is mostly conducted in Saudi riyals or United States dollars. Owing to the difference in the exchange rates, the cost of transferring money between

⁶⁵ As reported to the Panel by the Central Bank of Yemen in Aden.

⁶⁶ As reported to the Panel by the Government of Yemen.

⁶⁷ Ibid.

⁶⁸ Ibid.

⁶⁹ Ibid.

⁷⁰ Ibid.

⁷¹ Ibid.

⁷² Panel’s source.

⁷³ As reported to the Panel by the Central Bank of Yemen in Aden.

Aden and Sana'a increased drastically, exceeding 100 per cent of the transferred amount during some periods.⁷⁴

Law banning all types of interest

65. The Panel received copies of relevant documents from its sources indicating that, on 5 September, the Houthi-appointed Cabinet in Sana'a had endorsed the Prohibition of Usurious Transactions Act, a new law banning all types of interest on deposits, loans, letters of credit and letters of guarantee. Approval of the law by the Houthi parliament is pending. The Panel sent two letters to the Houthis and is awaiting a response. However, various stakeholders reported that the new law would result in the complete fragmentation of the banking and financial sector in Yemen. The Government of Yemen informed the Panel that it had no plans to enact or implement any such law. The Yemen Banks Association and the Chambers of Commerce also vehemently oppose its promulgation. A senior official at one bank in Yemen informed the Panel that, although the bank was an Islamic bank, 90 per cent of its existing transactions would not be allowed under the new law. There would be a severe compliance burden on financial institutions from both central banks, with the Central Bank of Yemen in Sana'a implementing the prohibition of usurious transactions and the Central Bank of Yemen in Aden continuing with interest provisions.

66. Banks have invested about 65 per cent of their deposits in treasury bills⁷⁵ with the Central Bank of Yemen in Sana'a. The Houthis have reduced the interest rate on treasury bills from 16.5 per cent to 12 per cent.⁷⁶ Since the division of the Central Bank of Yemen, commercial banks have not received any interest from the Central Bank of Yemen in Sana'a, although taxes are collected from the banks.⁷⁷ In 2019, the Central Bank of Yemen in Aden announced that, if any bank wanted to register its treasury bills with it, the bank would have to shift its headquarters to Aden.⁷⁸ As no interest would be paid on the deposits under the new law, and benefits could only be generated from the investments made by the banks, there would be uncertainty about the returns that customers would expect from the banks. The transformation of the economy requires a gradual reduction in the interest rate and the creation of a parallel investment environment in various sectors. However, the current climate in Yemen hardly provides any opportunity for new business or investments. Banks would thus be unable to provide credit facilities for commercial activities. Millions of people, especially pensioners, live on the monthly interest on their bank deposits. Any step taken to hastily abolish the interest would undermine the confidence of the people. Apprehending further erosion of its value, customers may withdraw their cash deposits, creating panic and sudden demands on the banks. Commercial banks would be unable to respond to the sudden demand owing to the lack of liquidity and would face the risk of bankruptcy and closure.

67. The business community also opposes the promulgation of the law on the ground that it would have an adverse impact on domestic trade and imports, as the banks would not have the requisite capital to issue letters of credit to cover imports. Since Yemen imports about 95 per cent of its food requirements, any such situation that has an adverse impact on imports would push the country into a severe economic crisis.

68. Bankers reported to the Panel that the objective of the law was to ensure the utilization of all bank deposits to finance the Houthis' new projects, including their

⁷⁴ Ibid.

⁷⁵ Ibid.

⁷⁶ Ibid.

⁷⁷ Panel's source.

⁷⁸ Central Bank of Yemen in Aden.

plan to establish a stock market in Yemen. The law provides for the adjudication of commercial and banking transactions by a judge with wide discretionary powers, including the imposition of a fine of up to 3 million Yemeni rials and imprisonment for up to two years. All routine commercial transactions may be scrutinized by the authorities. Given the complexity and technical nature of such transactions, there may be harassment and punitive action taken against the parties to any commercial or banking transaction. These penalty provisions may be exploited by the Houthis to their advantage (see annex 21).

B. Financial resources of the designated individuals and their networks

69. Individuals designated under the sanctions regime imposed under Security Council resolution 2140 (2014), those acting on their behalf or at their direction and the entities owned or controlled by them continue to receive, own or control, directly or indirectly, funds, other financial assets and economic resources in violation of resolution 2140 (2014) and all subsequent related resolutions.

70. Investigations by the Panel revealed the following sources of funding for the Houthis:

- (a) Customs duties and other taxes;
- (b) Non-tax revenue and zakat;
- (c) Confiscation of land and other properties;
- (d) Collection from black market operations in fuel;
- (e) Illegal fees from the import of fuel, domestic trade and other business activities;
- (f) Confiscation of bank deposits;
- (g) Funding from foreign sources.

71. A detailed examination of some of these sources of financing is provided below.

1. Customs duties and other taxes

72. About 70 per cent of the total tax revenues of Yemen, including from customs duties, come from Houthi-controlled areas. The main activities of the banks, various funds including pension funds, exchange companies, telecommunications companies, importers, major corporations and other business entities are undertaken in Sana'a. Most of the industrial companies are in the Hawban area of Ta'izz and in Hudaydah, Ibb and Dhamar Governorates.

2. Zakat

73. Zakat had been managed for years at the level of the local bodies, but the Houthis adopted a more centralized approach and issued Presidential Decree No. 53 establishing the General Authority for Zakat in 2018.⁷⁹ They now exercise effective control over the collection, utilization and administration of zakat, including for their war efforts, depriving local authorities of this source of revenue.

74. In the past few years, the Houthis have generated significant financial resources through the imposition of zakat on many new activities, estimated by the Government of Yemen to amount to 45 billion Yemeni rials per year. Almost every individual and entity in Yemen pays zakat during Ramadan, amounting to approximately 250 million

⁷⁹ See www.ypagency.net/42380.

Yemeni rials. During Ramadan in 2021, the Houthis deployed their representatives to collect zakat from shopkeepers, traders and business entities. The use of zakat, however, has been quite opaque. According to the General Authority for Zakat, zakat funds have been used for various humanitarian activities. However, some of those activities appear to be connected with Houthi war efforts.

75. On 27 November 2022, the General Authority for Zakat launched a project to distribute cash gifts to the wounded and war-disabled in Sana'a and the governorates under Houthi control, at a cost of 292 million Yemeni rials.⁸⁰ The project is being implemented under the directives of Abdulmalik al-Houthi (Y.Ei.004) and the President of the Political Council, Field Marshal Mahdi al-Mashat.⁸¹ Similarly, on 26 November, the General Authority launched a project to distribute cash and in-kind zakat to all enemy prisoners, at a cost of 150 million Yemeni rials (see annex 22).⁸²

3. *Khums* tax

76. In June 2020, the Houthis imposed a *khums* tax (one fifth, or 20 per cent) on many economic activities, including in the mineral, hydrocarbon, water and fishery sectors.⁸³ The beneficiaries of the new levy include the Al-Houthi family and several of their loyalists.

4. Double taxation and collection of illegal fees

77. Goods imported into government-controlled areas are regularly being sold to buyers in Houthi-controlled areas. Although customs duties and other taxes are collected by the Government of Yemen on such goods at the first port of import, the Houthis have illegally set up land customs and check points at de facto land borders⁸⁴ and collect customs duties, taxes and other illegal fees on imported and domestic goods.

5. Other taxes

78. The Panel received information that the Houthis had selectively been imposing taxes and collecting illegal fees from several private hospitals and pharmacies and had even ordered the closure of many pharmacies. According to a document issued by the Capital Municipality Taxes Department (see annex 23), additional taxes were imposed on 13 specific hospitals in Sana'a. For each surgical operation carried out in the hospitals, a tax of 4 per cent if the hospital staff had a tax number, or 15 per cent if not, was imposed. The taxes are to be deducted from the hospital accounts and the salaries of the doctors who performed the operations. The Panel received allegations that other private hospitals owned by prominent Houthi leaders had not been included in the list. Such selective targeting of private health-care facilities could have serious repercussions for the health of the population. This is particularly important as health-care facilities are already inadequate and medical travel abroad is currently limited only to Amman. The Panel has written to the Houthis and is awaiting their response.

6. Revenue from the telecommunications sector

79. The telecommunications sector has been a major source of revenue for the Houthis (S/2022/50, para. 84). After taking ownership of and control over some of

⁸⁰ See www.zakatyemen.net.

⁸¹ Ibid.

⁸² Ibid.

⁸³ See <https://al-masdaronline.net/national/894> and various other sources.

⁸⁴ According to information available to the Panel, the customs points operate at Dhi Na'i and A'far in Bayda', at Maytam in Ibb, at Hazm in Jawf, at Harf Sufyan in Amran, in the Saqam area of Ta'izz, at Jabal Ra's in Hudaydah, at Al-Rahda in Ta'izz and at Shawaba in Sana'a.

the private telecommunications companies based in Sana'a, the Houthis have used some of the revenues from those sources for their war efforts. The Panel received information that the Houthis were using various telecommunications companies to send millions of messages soliciting support and financial contributions for their war efforts (see annex 24, figures 24.1–24.3). Furthermore, the Houthis issued directions to some of the companies (reference No. 3848 dated 4 June 2022) to allocate and deposit 1 per cent of telecommunication bills in the account of the Fund for the Welfare of Martyrs' Families (see annex 24, figure 24.2).

80. To continue its monopolistic market share throughout the whole country, the Houthis do not allow the growth of rival telecommunications companies based in Aden. There have been some reports of the destruction of the telecommunications assets (towers and cables) of Sabafon, a private telecommunications company based in Aden (see annex 24, figures 24.5 and 24.6).

7. Income from the fuel sector

81. The Houthis maintain a parallel economy in the fuel sector. Prior to the truce, consumers' requirements were met mostly by bringing oil from government-controlled ports overland across the front lines. The Houthis were, however, collecting customs revenue again, in addition to other taxes and illegal fees at their checkpoints. Since April, oil imports through the port of Hudaydah have increased significantly.

82. According to information received from the United Nations Verification and Inspection Mechanism, a total of 69 vessels reached the port of Hudaydah between 1 April and 30 November 2022, carrying 1,810,498 tons of oil derivatives.⁸⁵ In contrast, 535,069 tons of fuel derivatives were imported between January and December 2021 in 30 vessels. While in the pre-truce period, from January to March 2022, on average approximately two vessels carried 39,315 tons of oil and oil derivatives per month, in the post-truce period, from April to November 2022, on average about nine vessels carried 226,312.25 tons per month, showing significant growth of 475.63 per cent in imports through the ports of Hudaydah and Salif (see annex 25).

83. The Houthis seized the opportunity to make money. According to information received by the Panel, petrol was sold on the black market in the range of 22,000–24,000 Yemeni rials per 20 litre can, creating an artificial shortage. Under the Stockholm Agreement, the Houthis were to collect customs duties on the import of oil through the port of Hudaydah on the condition that they would pay public service salaries. However, the Panel was informed that no salaries had been paid at the time of writing. In addition to the customs duties collected by the Houthis, the unjustified hike in the price of fuel has augmented their financial resources. According to the Government of Yemen, it had lost customs revenue of approximately 271.935 billion Yemeni rials for the period from April to November 2022. That equates to a corresponding gain by the Houthis.

8. Confiscation of land and other properties

84. Real estate generates significant revenues for the Houthis. The Panel received information that the Houthis had forcibly confiscated large swathes of land and buildings (see annex 26). They have also imposed restrictions on the sale, purchase, transfer and construction of properties (see annex 27). According to the Government of Yemen, the Houthis confiscated about 3,000 *ma'ads* of land (one *ma'ad* is

⁸⁵ According to the Government of Yemen, 72 vessels carried 1,947,131 tons of fuel and derivatives valued at \$2.09 billion during the reporting period.

equivalent to 4,248 m²), valued at approximately 15 billion Yemeni rials, in the Qasrah area of Bayt al-Faqih district. The Panel also received information that the Houthis had seized vast areas of land with an estimated value of 80 billion Yemeni rials in the Tuhayta' district of Hudaydah Governorate on the pretext that they were *awqaf* (endowment) lands, despite claims of ownership by local citizens. There were further reports of the seizure of lands and buildings in the other areas, resulting in the eviction of hundreds of civilian families and the loss of their livelihoods.

9. Smuggling of drugs and other items as a source of funding for the Houthis

85. The Panel is monitoring cases of smuggling of narcotic drugs and psychotropic substances and other items such as precious metals and currency notes to ascertain whether the designated individuals are directly or indirectly involved in generating funds for potential use in war efforts.

86. The Panel received information about an increasing number of incidents of smuggling and trafficking of narcotic drugs in Yemen and the seizure of some consignments by the authorities, as well as reports about the Houthis' involvement.⁸⁶ During its visit to Riyadh, the Panel was informed of several seizures by the Saudi authorities, especially at Wadi'ah, Khadra', Ulab, Tuwal and Jazan Port. The Saudi authorities stated that the trafficking and smuggling of the consignments was being aided and abetted by the Houthis as a means of generating funds for their war activities. There have been several reports of regular interceptions of dhows carrying consignments of narcotic drugs that have not been taken up for investigation by any Member State because of the lack of a clear legal mandate. There is a need for Member States to consider adopting appropriate legal instruments that would allow for the proper investigation of cases of smuggling of narcotic drugs detected in international waters by international naval and coastguard forces so that the offenders can be brought to justice by the appropriate authorities and the financial sanctions under the sanctions regime imposed under Security Council resolution 2140 (2014) can be properly monitored (see annex 28).

C. Monitoring of travel ban and asset freeze measures

87. Pursuant to paragraph 4 of Security Council resolution 2624 (2022), the Panel continues to monitor the implementation by Member States of the asset freeze and travel ban measures imposed by paragraphs 11 and 15, respectively, of resolution 2140 (2014) in respect of the individuals listed so far, including two persons listed on 26 September and one on 4 October 2022. The Panel has still not received any official confirmation of the death of Sultan Zabin (YEi.006), designated on 28 February 2021.

VII. Acts that violate international humanitarian law and international human rights law

88. In paragraph 9 of resolution 2140 (2014), the Security Council called upon all parties to comply with their obligations under international law, including applicable international humanitarian law and international human rights law. In paragraphs 17, 18 and 21 of resolution 2140 (2014), read together with paragraph 19 of resolution 2216 (2015) and paragraph 6 of resolution 2511 (2020), the responsibility of the Panel regarding investigations of violations of international humanitarian law and international human rights law, human rights abuses, sexual violence in armed

⁸⁶ See https://almashareq.com/en_GB/articles/cnmi_am/features/2022/03/22/feature-01.

conflict, the recruitment or use of children in armed conflict and obstructions to the delivery and distribution of humanitarian assistance in Yemen were further clarified.

89. Although international human rights law is binding primarily on States, it is generally accepted by legal scholars and within the practice of the United Nations human rights system that, when non-State armed groups exercise government-like functions or de facto control over a given territory or population, they should respect and protect fundamental human rights principles and standards when their conduct affects the human rights of the individuals under their control.⁸⁷ Therefore, the norms of international human rights law must be respected by the Houthis and other non-State armed groups exercising effective control over the territory and population of Yemen. The Panel monitors violations of those norms.

90. The Panel found that violations of international humanitarian law and international human rights law remained widespread and systemic during the reporting period. The violations documented by the Panel included indiscriminate attacks on civilians and civilian infrastructure, arbitrary detention, ill-treatment and torture, extrajudicial killings, conflict-related sexual violence, the recruitment and use of children in armed conflict and obstruction of the delivery and distribution of humanitarian assistance.

A. Violations and abuses attributed to the Houthis

1. Attacks on civilians and civilian objects

91. The Houthis continue to conduct indiscriminate attacks on civilians and civilian objects in violation of international humanitarian law. In addition, the restrictions imposed by the Houthis on movements, including blocking vital roads between Ta'izz and other governorates, have an adverse impact on civilians' access to basic services and humanitarian assistance.

92. The Panel investigated five attacks by Houthi forces on civilians and civilian objects in Yemen (in Ta'izz, Ma'rib and Shabwah) and on targets in the United Arab Emirates. The attacks resulted in the killing of 13 civilians and injuries to 43 others, as follows:

(a) On 17 January, Houthi forces launched cruise missile attacks on the United Arab Emirates, which resulted in the killing of three civilians, injuries to eight others and damage to civilian infrastructure. The Houthis claimed responsibility for the attacks but did not acknowledge that the incidents involved civilian casualties (see para. 17);

(b) On 27 January, a likely rocket attack by the Houthis on residential areas in the city of Ma'rib killed 5 civilians and wounded 23 others, including women and children;

(c) On 13 May, at approximately 6 p.m. (local time), shelling by Houthi forces on civilian residential areas in the Sabir al-Mawadim district of Ta'izz Governorate killed a 5-year-old boy and wounded two other civilians (the child's parents);

(d) On 7 November, Houthi forces struck an arms depot in Ma'rib Governorate, resulting in the killing of four civilians, including two children, and injuries to eight others. The victims were displaced persons at the Jafnah camp, close to a Government of Yemen military base;

⁸⁷ See www.ohchr.org/en/press-releases/2021/02/joint-statement-independent-united-nations-human-rights-experts-human-rights; <https://pilac.law.harvard.edu/ansas>; and [A/HRC/38/44](https://www.unhcr.org/refugees-and-returnees/2019/02/A/HRC/38/44).

(e) On 9 November, Houthi forces conducted an uncrewed aerial vehicle attack on the port of Qana' in Shabwah Governorate, resulting in injuries to two crew members and damage to civilian infrastructure (see para. 37).

93. The Panel's investigations involved in-person and remote interviews with victims, eyewitnesses and rights advocates and a review of investigation reports and statements by local and international entities. The Panel sent letters to the Houthis enquiring about compliance measures with international humanitarian law but did not receive a response.

94. The Panel completed investigations into the five incidents and concluded that Houthi forces had violated the principles of precaution, distinction and proportionality under international humanitarian law.⁸⁸

2. Recruitment and use of children in armed conflict

95. The Panel recalls that, in paragraphs 42, 43 and 123 and annex 10 of [S/2022/50](#) and in paragraph 120 of [S/2020/326](#), it had informed the Security Council that the Houthis were conducting a systematic campaign of indoctrination to ensure the population's adherence to their ideology of hate and violence and to secure popular support for their cause and military efforts. This included organizing summer camps and cultural courses for children and adults, using curricula imposed by the Houthis and exposing children as young as 10 years old to military training and participation in hostilities.

96. During the reporting period, the Panel found that the Houthis were continuing with the indoctrination, recruitment and, in some instances, military training of children at the summer camps, in particular in Sana'a and Hudaydah Governorates, and using children as combatants. The violations were occurring despite the Houthis having signed an action plan with the United Nations on 18 April 2022 to, inter alia, end and prevent the recruitment and use of children in their forces.⁸⁹

97. The Panel's investigation showed that the recruitment of children by the Houthis followed the same trends and methods documented in previous reports ([S/2022/50](#) and [S/2020/326](#)). Houthi supervisors at the community level recruit children, mostly in the 13–17 year age group, through coercion and by threatening parents and teachers, offering material inducements and promises of martyrdom to children and enrolling them in cultural and religious courses based on Houthi ideology.

98. The Panel gathered information and evidence through in-person and remote interviews with victims and family members and in meetings with NGOs that have been documenting this grave violation against children. The Panel also viewed photographic material and video content posted online by the Houthis, some of which showed children handling weapons and engaging in other military-type activities at the summer camps under the direction of Houthi leaders.⁹⁰ In addition, the Panel received a list of 1,201 children who had reportedly been recruited and trained by the Houthis between 1 July 2021 and 31 August 2022.

⁸⁸ The prohibition on making civilians and civilian objects the target of attacks is grounded in international humanitarian law, both treaty and customary, including articles 48, 51 (2) and 52 (2) of Protocol I Additional to the Geneva Conventions of 1949, article 13 (2) of Protocol II Additional to the Geneva Conventions of 1949 and rules 1 and 7 of customary international humanitarian law.

⁸⁹ See <https://childrenandarmedconflict.un.org/2022/04/new-action-plan-to-strengthen-the-protection-of-children-affected-by-armed-conflict-in-yemen-signed-with-the-houthis>.

⁹⁰ See <https://youtu.be/ZBxoRDUcbfI>; <https://youtube.com/shorts/gcT3TOmpfMA?feature=share>.

3. Arbitrary detention, torture and enforced disappearance of civilians

99. The Panel investigated reports that Houthi forces in Sana'a, Hudaydah, Bayda' and other locations continued to arbitrarily detain thousands of civilians, mostly in secret detention places. They subjected detainees to ill-treatment, violence (including sexual violence), torture and other forms of degrading and inhuman treatment or punishment, in violation of fundamental human rights.

100. The Panel interviewed 12 victims who detailed the inhuman and degrading treatment and torture that they had experienced in Houthi prisons. They included a young woman who had spent more than 17 months in various places of detention operated by the Houthis, in Sana'a, Hudaydah and other locations, where she had been subjected to torture and sexual violence. Two journalists reported that the Houthis had subjected them to torture because of their work and political affiliation (see annex 29).

101. The Panel also received information from local advocates and organizations that had documented cases of abduction, arbitrary detention and enforced disappearance of civilians by the Houthis. One of the advocacy groups was demanding the release of 526 civilians, including four journalists, who had been abducted by the Houthis (S/2022/50, annex 34) and were in their custody, facing the death penalty.⁹¹

102. Based on the testimonies of victims and information shared by family members and NGO sources, the Panel concludes that the Houthis continue to subject civilians, including women, to enforced disappearance, arbitrary detention and torture, which constitute grave violations of international law.

B. Violations attributed to the Coalition

103. The Panel investigated four incidents of Coalition air strikes on locations in Houthi-controlled areas in Sana'a, Hudaydah and Sa'dah Governorates in January and March 2022, resulting in 267 civilian casualties.⁹² The strikes were carried out on: (a) buildings in residential areas of Sana'a on 17 January, killing 9 civilians, including two women, and injuring 9 others;⁹³ (b) a telecommunications facility in Hudaydah on 20 January, killing 5 civilians, including three children, and injuring 20 others, including two children;⁹⁴ (c) a camp that included a detention facility in Sa'dah on 21 January, killing 82 detainees and injuring 163 others;⁹⁵ and (d) buildings in residential areas of Sana'a on 25 March, killing 8 civilians, including five children and two women.⁹⁶ In the incident in Sa'dah, 66 of the deaths were attributed to the air strikes and 16 to Houthi forces shooting at fleeing detainees.⁹⁷

104. The Panel's investigations involved in-person and remote interviews with victims, eyewitnesses and rights advocates, the examination of photographic material and a review of investigation reports and statements by local and international entities and the parties implicated. The Panel could not visit the scenes of the incidents. It did

⁹¹ See www.ama-ye.org/?no=1936&ln=En.

⁹² There were varying accounts of civilian casualties. In the attack in Sa'dah, the reported number of civilians killed ranged from 60 to 100. The figures reported here were shared with the Panel by eyewitnesses and local organizations investigating the incident.

⁹³ See <https://mwatana.org/en/latest-round>.

⁹⁴ Ibid.

⁹⁵ See www.aljazeera.com/news/2022/1/21/several-killed-in-airstrike-on-yemen-prison; and <https://mwatana.org/en/latest-round>.

⁹⁶ See www.un.org/sg/en/content/sg/statement/2022-03-26/statement-the-spokesperson-of-the-secretary-general-attacks-civilian-facilities-saudi-arabia-and-yemen.

⁹⁷ See www.thenationalnews.com/gulf-news/saudi-arabia/2021/12/07/photos-show-charred-wreckage-of-drone-after-missile-shot-down-over-riyadh.

not receive any reply to a letter sent to the Coalition concerning the air strikes and the measures that the Coalition forces might have taken to avoid or minimize civilian harm. However, the Joint Forces Command of the Coalition gave a briefing to the Panel⁹⁸ on its international humanitarian law compliance protocols and stated that the Coalition's air strikes on 21 January precisely targeted a security camp used by the Houthis to launch uncrewed aerial vehicles, making it a legitimate military target.

105. The Panel concluded investigations into three of the four incidents, namely those on 17, 20 and 21 January.⁹⁹ On the basis of the available evidence, the Panel concluded that, in these military operations, the Coalition forces likely did not comply with their obligations under international humanitarian law, namely: (a) to distinguish between civilians and combatants and between civilian objects and military objectives and to target only military objectives; (b) to take all precautions feasible to avoid or minimize civilian harm; and (c) to refrain from conducting attacks against military objectives that would be excessive in relation to the concrete and direct military advantage anticipated.¹⁰⁰

106. Details of the three incidents and the Panel's findings are provided in annex 30.

C. Violations attributed to the Government of Yemen and affiliated groups

107. The Panel received information on arbitrary detention, enforced disappearance, extrajudicial killings and other violations attributed to the Government of Yemen and its affiliated groups. The violations included new acts recorded in the reporting period and updated data on disappearances. According to a local advocacy group, many civilians who were subjected to abduction and enforced disappearance by State security forces, some as far back as 2016, remain missing or detained, including 118 civilians taken by Security Belt Forces, 18 by government security services and 7 by the Joint Forces.¹⁰¹

108. The Panel is investigating the following four cases involving allegations of enforced disappearance, arbitrary detention, torture and extrajudicial killing:

(a) On 6 August, Ahmed Maher, a freelance journalist and former editor of the Marsad Aden news website, and his brother, Maher, were allegedly abducted from their home in the Dar Sa'd neighbourhood of Aden by the Security Belt Forces. The Panel received information that since his arrest he has been detained arbitrarily by the Security Belt Forces at Bi'r Ahmad prison, where he was allegedly subjected to ill-treatment that may amount to torture and was forced under threat of death to make a "confession" of guilt for terrorism-related offences;

(b) On 27 March, at Aden International Airport, the Security Belt Forces allegedly arrested seven people from the Ans district in Dhamar Governorate. Four were allegedly detained for a month and released. The other three reportedly remain in detention without charge in Bi'r Ahmad prison and have been denied visits or communication with their families;

(c) On 24 January, at about 3 p.m. (local time), two officers of the Crater police went to the Shi'b Al-Aydarus neighbourhood in the Crater district of Aden

⁹⁸ The Joint Forces Command made a presentation to the Panel during the latter's visit to Riyadh in October 2022.

⁹⁹ The Panel is continuing its investigation into the incident in Sana'a on 25 March 2022.

¹⁰⁰ See www.ohchr.org/en/press-releases/2021/02/joint-statement-independent-united-nations-human-rights-experts-human-rights; <https://pilac.law.harvard.edu/ansas>; and [A/HRC/38/44](https://www.a/hrc/38/44).

¹⁰¹ See www.ama-ye.org/?no=1936&ln=En.

Governorate and allegedly shot dead a civilian, Khaled Ali Salem Ba Hakeem, after the man refused to be subjected to arbitrary arrest;

(d) On 10 September, security personnel from the Jabalayn security checkpoint in Tawr al-Bahah, Lahij Governorate, affiliated with the Ninth Strike Force Brigade of the Southern Transitional Council, allegedly arrested a Yemeni citizen, Abdulmalik Anwar Ahmed Al-Sanabani, at their checkpoint in Aden and took him to the brigade premises in Aden, where he was allegedly assaulted and murdered.

109. The Panel's investigations involved interviews with family members of the victims and with human rights activists who have documented the reported violations, as well as a review of reports by NGOs and publicly available information. The Panel sent a letter to the Government of Yemen concerning the reported violations and is awaiting a reply. The Panel is investigating whether the Government has fulfilled its obligations under international law to protect all individuals from arbitrary detention, torture and other violations, to conduct prompt and thorough investigations and to bring perpetrators to justice.

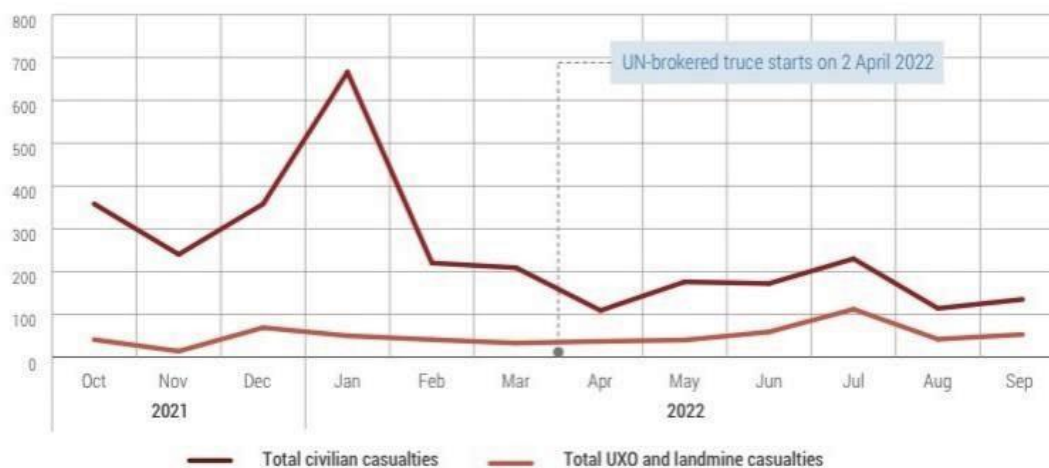
D. Civilian casualties from landmines and unexploded ordnance

110. The armed conflict continued to inflict a high toll on civilians. According to the United Nations Office for the Coordination of Humanitarian Affairs, landmines and unexploded ordnance accounted for the largest share of civilian casualties in the period since the signing of the truce in April 2022. As fighting subsided, civilians could move more freely, with many now seeking access to their farmlands and homes. This has increased their exposure to landmines and explosive remnants of war. Between April and September 2022, incidents involving landmines and unexploded ordnance resulted in 343 civilian casualties, including 95 deaths and 248 injuries, mostly in the front-line areas of Hudaydah and Jawf Governorates. In comparison, in the six months before the truce, civilian casualties were lower at 248, including 101 deaths and 147 injuries.¹⁰²

111. The Panel received information that the Houthis continued to manufacture anti-personnel mines, which they have planted in farmland, along roads and near civilian infrastructure (schools, mosques and water points), mostly in front-line areas. The accidental detonation of anti-personnel landmines has killed or injured hundreds of civilians (see figure X). The Panel documented the cases of 11 civilians killed or injured in landmine explosions in Hudaydah, Ma'rib, Ta'izz and Bayda' (see annex 31).

¹⁰² See <https://reliefweb.int/report/yemen/yemen-humanitarian-update-issue-9-september-2022>; and <https://twitter.com/ochayemen/status/1587850904560099328?s=46&t=kUo4xQxzhB4XmBwFF2Xecg>.

Figure X
Casualties from landmines and unexploded ordnance compared with total casualties, October 2021 to September 2022



Source: Office for the Coordination of Humanitarian Affairs/rapid response mechanism cluster.

VIII. Obstruction of delivery and distribution of humanitarian assistance

112. The humanitarian situation remains dire, with an estimated 23.4 million people in need of some form of assistance or protection. Humanitarian actors faced numerous obstructions imposed by the Government of Yemen, the Houthis and other actors in delivering and distributing humanitarian assistance to populations in urgent need of assistance. The main impediments were violence against humanitarian personnel and assets, movement restrictions on humanitarian personnel and operations and interference with humanitarian activities. Landmines and unexploded ordnance also restricted access to many front-line areas where millions of people needed assistance. The Office for the Coordination of Humanitarian Affairs reported 673 incidents in 103 districts in 19 governorates where access was affected from July to September 2022, a significant increase over the previous quarter, with an impact on 5.8 million people (see figure XI).¹⁰³

¹⁰³ See <https://reliefweb.int/report/yemen/yemen-access-snapshot-july-september-2022-30-september-2022>.

(f) Call on Member States to increase efforts to combat the smuggling and trafficking of narcotic drugs and psychotropic substances to ensure the implementation of financial sanctions, and to consider adopting appropriate legal instruments that would allow for the proper investigation of cases detected in international waters by international naval and coastguard forces so that the offenders can be brought to justice by the appropriate authorities;

(g) Call on Member States to improve information-sharing on maritime seizures of arms, ammunition and related items with the Government of Yemen, international maritime forces operating in the Arabian Sea and the Red Sea and other parties concerned such as the United Nations Office on Drugs and Crime, to allow for the legal prosecution of detained smugglers in Yemen;

(h) Call on Member States in the region to improve information-sharing with the Government of Yemen on the seizure of arms, ammunition and related items, as well as individuals and entities on their territories engaged in smuggling and trafficking to the Houthis, to allow for the legal prosecution of detained smugglers in Yemen;

(i) Call on the parties to consider adopting measures for greater coordination between the two central banks operating in Aden and Sana'a, including their regulatory mechanisms and banking operations throughout Yemen;

(j) Call on the Houthis to accept the currency notes issued by the Central Bank of Yemen in Aden, which were prohibited by them as counterfeits, as legal tender throughout Yemen;

(k) Call on the Houthis to refrain from, arbitrarily and with the use of force, confiscating lands, buildings and other properties of individuals and entities without following due process of law, and express its intention to impose sanctions on those who undertake such acts;

(l) Call on the Houthis to take measures to channel the revenues of the ports of Hudaydah, Salif and Ra's Isa to the Central Bank of Yemen as a contribution to the payment of salaries in Hudaydah Governorate and throughout Yemen, in accordance with the Stockholm Agreement;

(m) Call on the Houthis to refrain from hastily implementing any law banning interest on banking or commercial transactions without proper consultations with all the stakeholders;

(n) Call on the Houthis to refrain from sending any messages to the population soliciting support for their war efforts or directing telecommunications companies or any other individual or entity to contribute any funds towards their war efforts, and express its intention to impose sanctions on those responsible for such acts;

(o) Recalling paragraph 12 of its resolution [2624 \(2022\)](#), call on parties to the conflict to refrain from the recruitment and use of children in armed conflict and other grave violations of international law, and express its intention to impose sanctions on those responsible for such acts;

(p) Condemn in the strongest terms all attacks targeted against civilians and civilian infrastructure, which are prohibited by international humanitarian law, and reaffirm the need for the parties to the conflict to comply with their obligations under international law;

(q) Call on the parties to the conflict to take measures to stop the indiscriminate use of landmines, record their placement and remove existing landmines from civilian areas under their control, and encourage Member States to increase support for humanitarian demining efforts in Yemen;

(r) Call on parties to the conflict to ensure accountability for violations of international humanitarian law and international human rights law committed by their forces and to provide immediate redress and support to victims.

114. The Panel recommends that the Committee consider:

(a) Including, in a press release, language condemning, in the strongest terms, continued violations of international humanitarian law and international human rights law, as well as abuses of human rights, by parties to the conflict, including targeted or indiscriminate attacks on civilians and civilian infrastructure in Yemen and neighbouring States;

(b) Including, in a press release, language condemning, in the strongest terms, threats and military attacks by the Houthis against commercial vessels in the Red Sea and the Gulf of Aden, including, but not limited to, tankers at oil terminals under the control of the Government of Yemen;

(c) Organizing a focused discussion in the Committee on the implementation status of recommendations submitted by the Panel under previous mandates, which were reviewed and accepted by the Committee;

(d) Encouraging parties to the conflict and other relevant stakeholders, including international mediators, to include in the peace process measures that would:

(i) Prevent the economic instability of Yemen;

(ii) Facilitate greater coordination between the two central banks operating in Aden and Sana'a, including their regulatory mechanisms and banking operations;

(iii) Allow acceptance of the currency notes issued by the Central Bank of Yemen in Aden as legal tender throughout Yemen, which have been prohibited by the Houthis as counterfeits;

(iv) Abolish double taxation on domestic trade between government-controlled and Houthi-controlled areas of Yemen;

(v) Put in place an appropriate revenue collection, sharing and utilization mechanism that serves the best interests of the people of Yemen.

Annex 1 Methodology

1. The Panel uses satellite imagery of Yemen procured by the United Nations from private providers to support investigations. It also uses commercial databases recording maritime and aviation data and mobile phone records. Public statements by officials through their official media channels are accepted as factual unless contrary facts are established. While it has been as transparent as possible, in situations in which identifying sources would expose these sources or others to unacceptable safety risks, the Panel does not include identifying information.
2. The Panel reviews social media, but no information gathered is 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 places importance on the rule of consensus among the Panel members and agrees 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 the members. In the event of a recommendation for designation of an individual or a group, such recommendation would be done based on 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 their relatives 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 the third parties, without the knowledge of the individual, can determine for the individual its level of interaction with the Panel.
7. The individuals, 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 their government) to communicate on their behalf on subsequent interactions with the Panel.

¹ Hereinafter, 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 adopts the following stringent methodology to ensure that its investigations meet the highest possible evidentiary standards, despite it being prevented from visiting places in Yemen. In doing so it pays 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 per paragraph 14 of resolution 2564 (2021).

2. The Panel’s methodology, in relation to its investigations concerning alleged IHL, IHRL and human rights abuses, is as set out 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 endeavour 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;
- (x) Open-source information to identify other collaborative or contradictory information regarding the Panel's findings;
- (xi) 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;
- (xii) 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 organizations providing assistance to these children;
- (iii) 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".

(g) 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's 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.

(h) 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 18 of resolution 2624 (2022) and thus consideration for reporting to the Committee.

3. The Panel does 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 deposits such information in the custody of the Secretariat for viewing by members of the Committee.

4. The Panel does not divulge any information that may lead to the identification of victims, witnesses, and other particularly vulnerable 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 of such disclosure of information. 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, however, be taken to protect the anonymity of its sources.

Annex 2 UN Geographic Information Systems (GIS) Map



Annex 3 Summary of Panel correspondence (up to 9 December 2022)
Table 3.

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>Number of letters where the deadline is after 9 December 2022</i>
Kingdom of Bahrain	3		
Republic of Bulgaria	1		
People's Republic of China	3	1	
Republic of Djibouti	2	2	
Arab Republic of Egypt	1		
Republic of Ethiopia	1		
France	2		
Islamic Republic of Iran	5	2	
Italy	1		
Jordan	1		
State of Kuwait	1		
Sultanate of Oman	9	2	
Kingdom of Saudi Arabia	4	1	
Singapore	1		
Sri Lanka	1		
Republic of Sudan	1		
Switzerland	1		
Türkiye	3		
Turkmenistan	2	2	
Republic of Uganda	1		
United Arab Emirates	8	2	
United Kingdom	2		1
United States of America	7		
Yemen	16	8	
<i>Total</i>	<i>77</i>	<i>20</i>	<i>1</i>

Table 3.2

Correspondence with armed groups and other non-governmental entities

<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 9 December 2022</i>
Sana'a-based ministry of foreign affairs	10	8	2
Sana'a-based Central Bank of Yemen	1	1	
Southern Transitional Council	3	3	
<i>Total</i>	11	12	2

Table 3.3

Correspondence with commercial companies/government entities

<i>Commercial Company/ Government Entity</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 9 December 2022</i>
CMA CGM	1		
Commander of Joint Forces	1	1	
Hapag Lloyd	1		
Maran Tankers Management Athens, Greece	1	1	
Okeanis Eco Tankers, Greece	1	1	
Shraddha Maritime Services Pvt. Ltd. India	1	1	
Thadamon Bank	1	1	
<i>Total</i>	7	4	

Annex 4 National Defence Council Resolution No. (1) of 2022 AD designating the Houthis as a Terrorist Organisation

Figure 4.1

Copy of National Defence Council Resolution No. (1) of 2022 AD designating the Houthis as a Terrorist Organisation



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الجمهورية اليمنية
مجلس القيادة الرئاسي

قرار مجلس الدفاع الوطني رقم (١) لعام ٢٠٢٢ م
بشأن
حشد الجهد السياسي والدبلوماسي إقليمياً ودولياً

أستمع المجلس الى تقرير شفهي مقدم من وزير الخارجية وشؤون المغتربين حول نتائج لقاءات مع المبعوث الدولي للأمم المتحدة والأمريكي والأمين العام للأمم المتحدة و أقر الأتي:-

١- يوافق المجلس على تصنيف الحوثيين جماعة ارهابية .

٢- تشكيل لجنة برئاسة الدكتور/ عبدالله العليبي عضو مجلس القيادة الرئاسي وعضوية كل من :-

- وزير الخارجية وشؤون المغتربين.

- وزير الشؤون القانونية وحقوق الإنسان.

- رئيس هيئة التشاور والمصالحة.

٣- تتولى اللجنة المهام الأتية :-

أ- إعداد خطة للتحرك السياسي والدبلوماسي بالتنسيق مع قيادة التحالف والدول دائمة العضوية في مجلس الأمن حول تصنيف الحوثيين جماعة ارهابية وتجميد اتفاق استوكهولم.

ب- مراجعة الرسالة المعدة من مكتب رئاسة الجمهورية والموجبة للأمين العام للأمم المتحدة المتعلقة بتجميد العمل باتفاق استوكهولم والتنسيق مع التحالف.

ج- رفع نتائج التنفيذ أول بأول لفخامة رئيس مجلس القيادة الرئاسي رئيس مجلس الدفاع الوطني.

٤- ينفذ القرار بالوسائل الإدارية المناسبة.

٥- يبدأ تنفيذ القرار من تاريخ ٢٢/١٠/٢٠٢٢ م وينتهي بتنفيذ أحكامه.

المتحفظون	الامتنعون	المنفذون
لا يوجد	لا يوجد	رئيسي
		مشارك
		<ul style="list-style-type: none"> - د.عبدالله العليبي عضو مجلس القيادة الرئاسي. - وزير الخارجية وشؤون المغتربين - وزير الشؤون القانونية وحقوق الإنسان - رئيس هيئة التشاور والمصالحة

مدة القرار: مؤقت.
مضمون القرار: خدمي /خارجية/ حشد الجهد السياسي والدبلوماسي إقليمياً ودولياً
شكل القرار: حكم عام.
جهة التنفيذ: مشترك.

Appendix A Unofficial Translation of National Defence Council Resolution No. (1) of 2022 AD designating the Houthis as a Terrorist Organisation

Republic of Yemen

Presidential Leadership Council

National Defence Council Resolution No. (1) of 2022 AD

About Mobilizing political and diplomatic efforts regionally and internationally

The Council listened to an oral report submitted by the Minister of Foreign Affairs and Expatriate Affairs on the results of meetings with the international envoy of the United Nations, the United States, and the Secretary-General of the United Nations, approved the following:

1. The council agrees to designate the Houthis as a terrorist group.
2. Formation of Committee with Presidency of Dr. Abdullah Al-Alioui, member of the Presidential Leadership Council, and the membership of:
 - Minister of Foreign Affairs and Expatriate Affairs
 - Minister of Legal Affairs and Human Rights
 - Chairman of the Consultation and Reconciliation Authority
3. The Committee undertakes the following tasks:
 - A. Preparing a plan for political and diplomatic action, in coordination with the leadership of the coalition and the permanent members of the Security Council, regarding designating the Houthis as a terrorist group and freezing the Stockholm Agreement.
 - B. Refer to the letter prepared by the Presidential Office of the Republic and directed to the Secretary-General of the United Nations related to the freezing of work under the Stockholm Agreement and coordination with the coalition.
 - C. Presenting the implementation results first to His Excellency the President of the Presidential Leadership Council, President of the National Defence Council.
4. The decision is implemented by appropriate administrative means.
5. The implementation of the decision starts from 22/10/2022 and ends with the implementation of its provisions.

Conservatives	Abstainers	Executioners	
		Head	Participant
Not found	Not found	<ul style="list-style-type: none"> - Dr. Abdullah Al-Alioui, a member of the Presidential Leadership Council - Minister of Foreign Affairs and Expatriate Affairs - Minister of Legal Affairs and Human Rights - Chairman of the Consultation and Reconciliation Authority 	

Duration of the resolution: Temporary

Content of the resolution: service / external / mobilizing political and diplomatic efforts regionally and internationally

Form of resolution: general judgment

Body of Implementation: Joint

Minutes of Defence Council Session No. (1) dated 10/22/20022 number of pages (10) (preliminary wording)

Annex 5 Debris of missiles and UAVs used in the attacks on the UAE in January and February 2022

Figure 5.1
“Zulfiqar” ballistic missile debris used in the attack on Dubai International Airport



Source: Panel

Figure 5.2
Connection element between warhead and the rest of the missile



Source: Panel

Figure 5.3
Detail showing the diameter of the missile (88 centimetres)



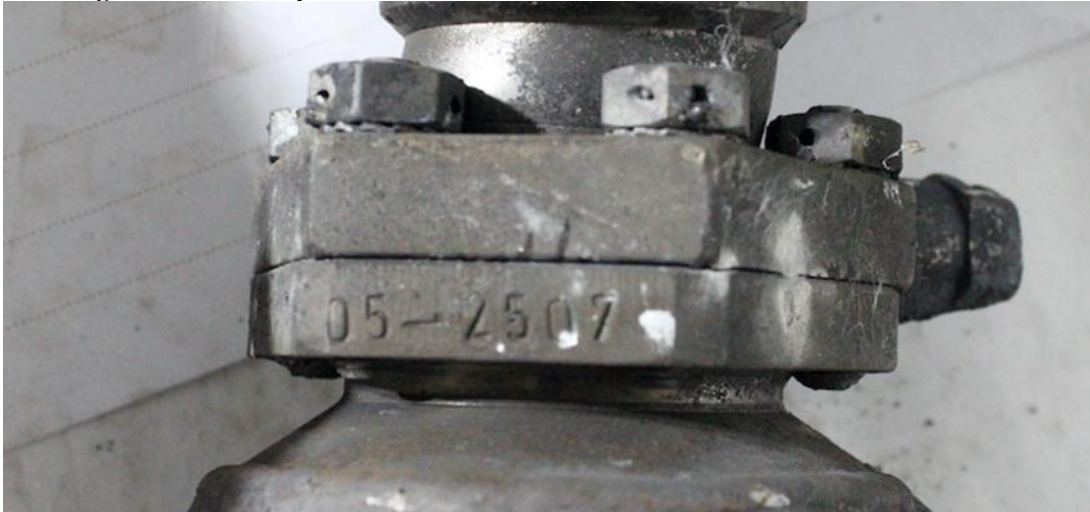
Source: Panel

Figure 5.4
Marking on missile component



Source: Panel

Figure 5.5
Marking on missile component



Source: Panel

Figure 5.6
Marking on missile component



Source: Panel

Figure 5.7
Marking on missile component



Source: Panel

Figure 5.8
Debris of the jet vane



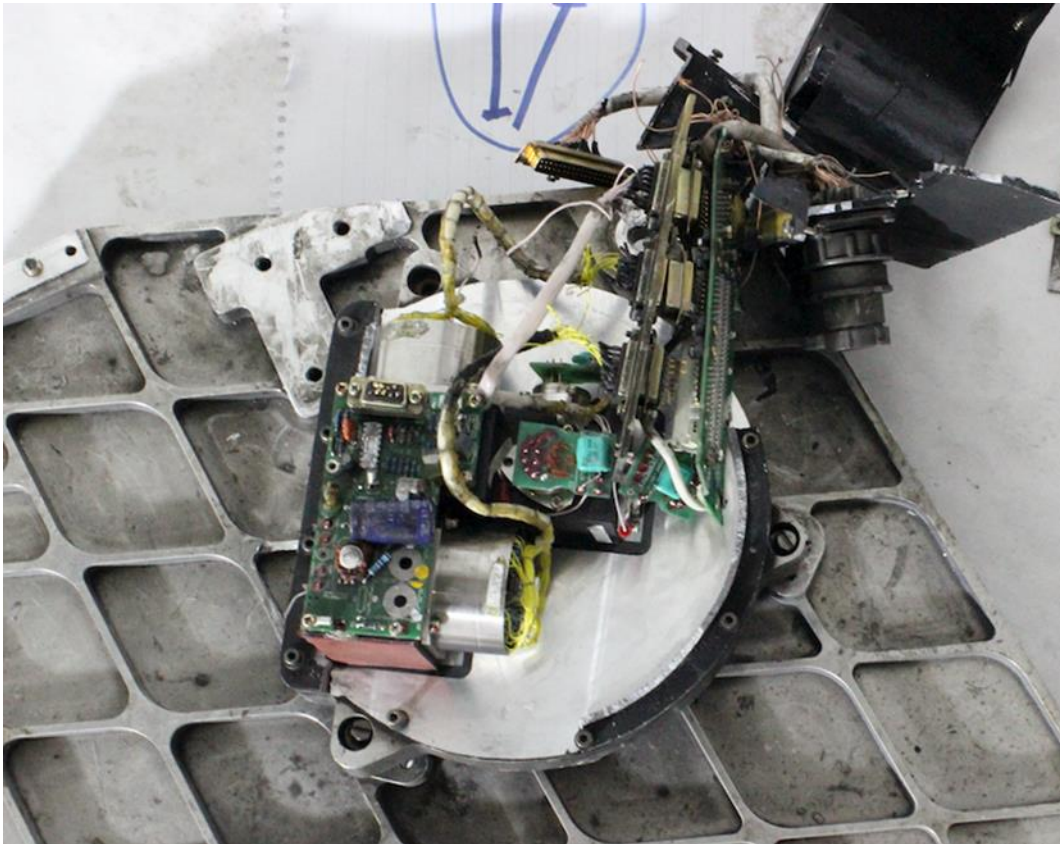
Source: Panel

Figure 5.9
Carbon-fibre pressurised gas bottle



Source: Panel

Figure 5.10
Debris of the guidance section



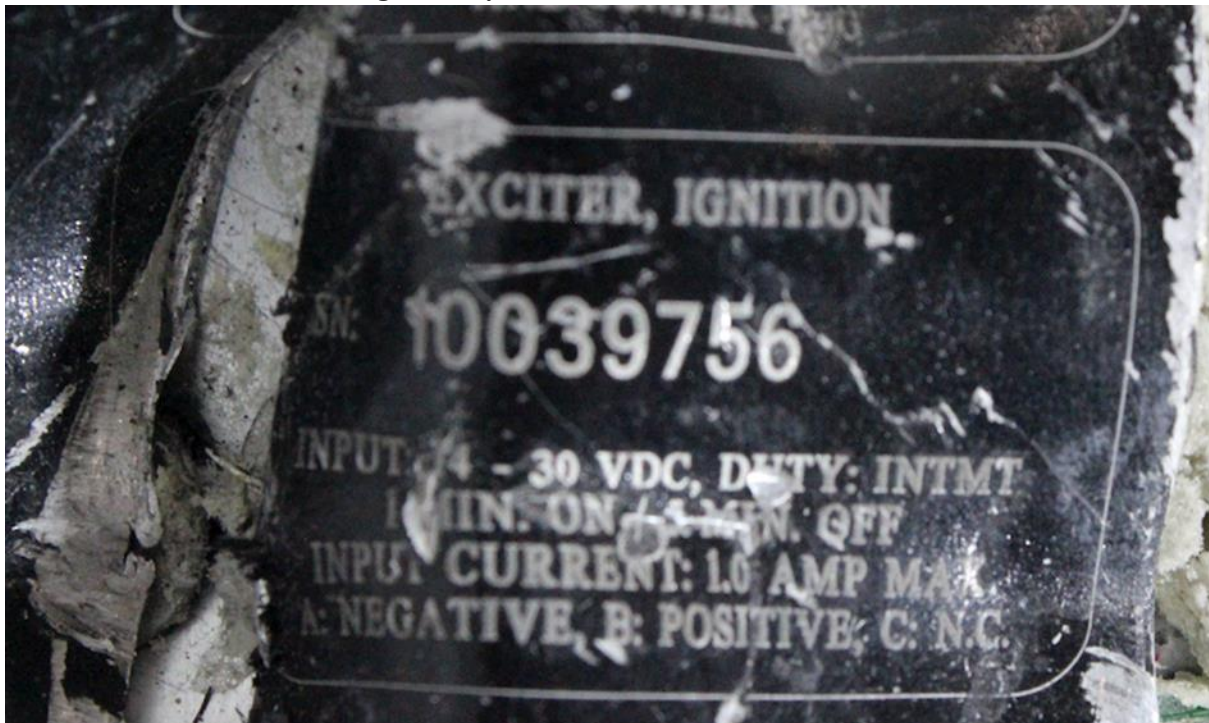
Source: Panel

Figure 5.11
Debris of the two “Quds-2” cruise missiles used in the attack on Abu Dhabi International Airport



Source: Panel

Figure 5.12
Serial number on the Exciter Ignition System of one of the cruise missiles



Source: Panel

Figure 5.13
Markings on the fuselage of one of the cruise missiles



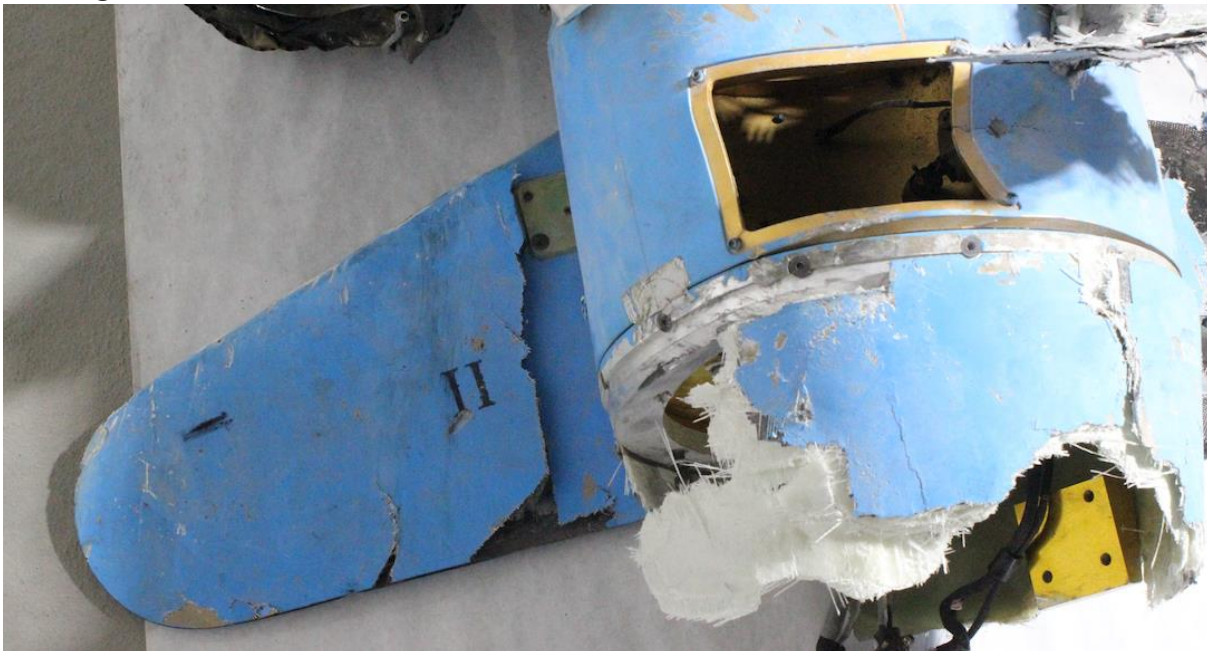
Source: Panel

Figure 5.14
“Quds” marking on the debris of one of the cruise missiles



Source: Panel

Figure 5.15
Marking on the debris of the control surface of one of the cruise missiles



Source: Panel

Figure 5.16
Serial number on the debris of the turbojet engine



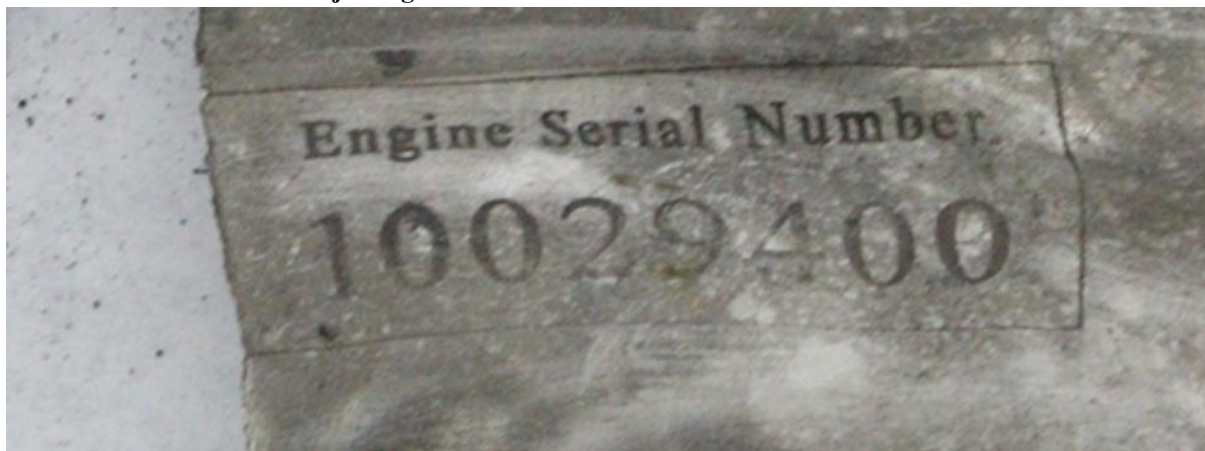
Source: Panel

Figure 5.17
Debris of the “Quds-2” cruise missile used in the attack on the ADNOC fuel depot



Source: Panel

Figure 5.18
Serial number of the turbojet engine



Source: Panel

Figure 5.19
Serial number on the Exciter Ignition System of the cruise missile used in the ADNOC attack



Source: Panel

Figure 5.20
Model V10 Gyroscope from one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.21
Serial number of the battery box from one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.22

Battery box from one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.23

Battery inside of the box from one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.24

Fuselage, tail section, and engine of one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.25

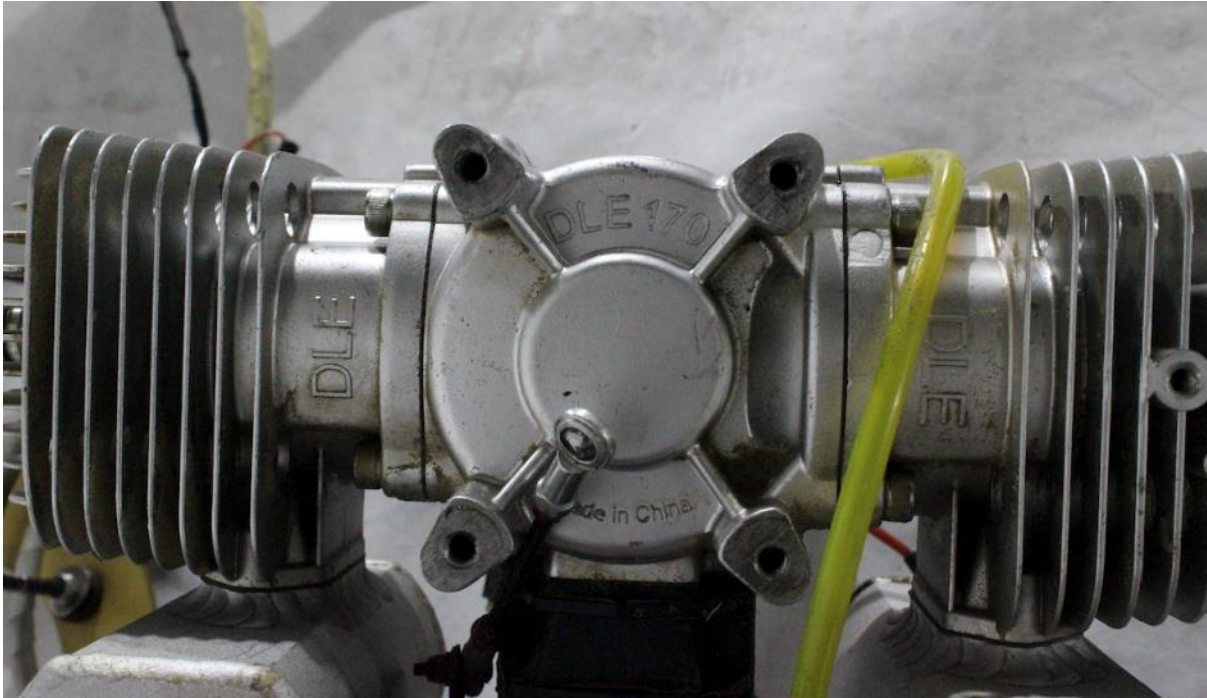
Marking on the tail section of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.26

DLE 170 engine of one of the “Sammad” UAVs used in the attack on 2 February 2022



Source: Panel

Figure 5.27

DLE Electric Ignition box for the engine



Source: Panel

Annex 6 Houthi Press Release and correspondence threatening oil companies not to transport oil from Yemen

Background

1. On 1 October 2022, the Houthi-appointed Minister of Transport (MoT), Abdul-Wahab Yahya Al-Durra issued a statement, threatening tankers not to transport oil from ports or terminals under GoY-control from 1800 hours LT on 2 October 2022. The Houthis also issued separate circulars from the MoT and Maritime Affairs Authority (MAA) on 2 October 2022 to international energy companies and shipping agents, warning against the transportation of crude oil from Yemen. Since then, the Houthis carried out four attacks at Al-Dabba, Balhaf and Qena (paragraph XX of this report).

2. Prior to the attacks the Houthis had send threatening letters to flag states, shipping companies and ship masters against oil and gas from Yemen, from email address ycg@yemen.net. identifying as the Yemen Coast Guards (YCG) and operations@maa.gov.ye identifying as the Maritime Affairs Authority, Ministry of Transport, Republic of Yemen. Similar threats were made on the twitter handle of the spokesperson of Houthi spokesperson, Yahya Sare'e (@Yahya_Saree) and the corresponding Arabic twitter handle @army21ye.

Figure 6.1

Statement from Houthi Supreme Economic Committee, warning companies against oil exports

رئيس الجمهورية



بتوجيهات من الرئيس المشاط. الاقتصادية العليا تخاطب الشركات بالتوقف عن نهب ثروات اليمن

بتوجيهات من الرئيس المشاط. الاقتصادية العليا تخاطب الشركات بالتوقف عن نهب ثروات اليمن

السبت، 05 ربيع الأول 1444هـ الموافق 01 أكتوبر 2022
صنعا - سبأ :

أصدر فخامة المشير الركن مهدي المشاط رئيس المجلس السياسي الأعلى، توجيهات لتحرير المخاطبات الرسمية النهائية لكل الشركات والكيانات ذات العلاقة بنهب الثروات السيادية اليمنية، للتوقف الكامل عن عمليات النهب.

وأوضح بيان صادر عن اللجنة الاقتصادية العليا تلقته وكالة الأنباء اليمنية (سبأ) أن اللجنة تكف حالياً بالتنسيق مع الجهات المختصة، على تحرير تلك المخاطبات التي تتضمن إشعار كل الشركات والكيانات، بأن عليها التوقف بشكل نهائي عن نهب الثروات اليمنية السيادية، ابتداء من الساعة السادسة من مساء غد الأحد بتوقيت العاصمة صنعاء، السادس من شهر ربيع الأول 1444هـ الموافق 2 أكتوبر 2022م، على أن تتحمل الشركات أو الكيانات المسؤولة الكاملة في حال عدم الالتزام.

وأشارت اللجنة إلى أن المخاطبات التي ستوجه للشركات والكيانات المتورطة بنهب الثروة اليمنية، ستستند إلى النصوص الدستورية والقوانين اليمنية النافذة، ومواثيق ومعاهدات الأمم المتحدة، وعلى رأسها المادة رقم 19 من الدستور اليمني، التي تلزم الدولة وجميع أفراد المجتمع بحماية وصون الثروات الوطنية.

وأكدت الاقتصادية العليا أن الجمهورية اليمنية تحتفظ بحقها القانوني للتعامل مع كل عمليات النهب للثروة اليمنية التي تمت قبل السادس من ربيع الأول 1444هـ الموافق 2 أكتوبر 2022، والتي تم رصدها بدقة خلال الفترات الماضية.

Appendix A Unofficial Translation of Statement from Houthi Supreme Economic Committee warning companies against oil exports

Under the directives of President Al-Mashat, the Supreme Economic Council addresses companies to stop plundering Yemen's wealth

Saturday, 05 Rabi` al-Awwal 1444 AH corresponding to October 01, 2022

Sana'a - Saba: His Excellency Field Marshal Mahdi Al-Mashat, Chairman of the Supreme Political Council, issued directives to issue final official correspondence to all companies and entities related to the looting of Yemeni sovereign wealth, to completely stop looting.

A statement issued by the Supreme Economic Committee, which was received by the Yemeni News Agency (Saba), indicated that the committee is currently working, in coordination with the competent authorities, to issue those correspondences that include notifying all companies and entities that they must stop once and for all the looting of Yemeni sovereign wealth, starting at six o'clock in the afternoon. Tomorrow evening, Sunday, capital Sana'a time, the sixth of the month of Rabi' al-Awwal 1444 AH corresponding to October 2, 2022 AD, provided that companies or entities bear full responsibility in the event of non-compliance.

The committee indicated that the communications that will be addressed to the companies and entities involved in the plundering of Yemeni wealth will be based on constitutional texts, Yemeni laws in force, and United Nations charters and treaties, foremost of which is Article No. 19 of the Yemeni constitution, which obliges the state and all members of society to protect and preserve national wealth.

And the Supreme Economic confirmed that the Republic of Yemen reserves its legal right to deal with all the looting of Yemeni wealth that took place before the sixth of Rabi` al-Awwal 1444 AH corresponding to October 2, 2022, which was carefully monitored during the past periods

Source: <https://www.saba.ye/ar/news3205115.htm>.

Figure 6.2
Circular issued by Houthi run MAA to companies against transportation of oil

<p>Republic of Yemen Ministry of Transport Maritime Affairs Authority Hodeidah Branch</p>		<p>الجمهورية اليمنية وزارة النقل الهيئة العامة للشؤون البحرية فرع الحديدة</p>
	<p>المرجع: م.ش.ب. ١٤٤٤/١/٢٠٢ التاريخ: ٢٠٢٢/١٠/٢٩ المراسل: ١٤٤٤/٣/٦</p>	<p>هام وعاجل</p>
<p>المحترمون</p>	<p>الأخوة / الشركات الملاحية</p>	<p>تحية طيبة وبعد،،،</p>
<p><u>الموضوع / منع عمليات النقل الملاحي التي تقوم بنهب ثروات البلاد</u></p>		
<p>بالإشارة إلى الموضوع أعلاه، وإلى مذكرة معالي وزير النقل رقم (م. و/١٤٤٤/٣/٦) بتاريخ 2022/10/2م (مرفق)، وإلى مذكرة معالي وزير النفط والمعادن رقم 629 بتاريخ 1444/3/5هـ. والمتضمنة حق الشعب والدولة اليمنية في السيادة الدائمة على مواردها وثرواتها الطبيعية والحق في حمايتها وردع وإيقاف أي عمليات فساد أو نهب تطل تلك الموارد والثروات، ووفقاً لنصوص وأحكام اتفاقيات المشاركة في الإنتاج PSA الموقعة مع وزارة النفط والمعادن والمصالح عليها من قبل البرلمان والمتضمنة إلزام الشركات المشغلة أو المشاركة في عمليات الاستكشاف والإنتاج بالتنسيق الكامل مع الوزارة والخضوع للأنظمة والتعاميم الصادرة عنها والالتزام بالقوانين اليمنية النافذة. ونظراً لإخلال تلك الشركات بنصوص الاتفاقيات وتورطها في عمليات الفساد والنهب للموارد والثروات السيادية وحرمان الشعب اليمني من الانتفاع بها.</p> <p>وعليه، يلزم منكم إيقاف التعامل ومنع أي عمليات نقل ملاحى لأي شركات تقوم بعمليات نهب وتهريب ثروات وممتلكات ومقدرات الوطن من النفط والغاز والمعادن، اعتباراً من الساعة السادسة من مساء يوم الأحد الموافق 2022/10/2م، ونحملكم المسؤولية الكاملة خلاف ذلك.</p>		
<p>وتقبلوا خالص التحايا،،،</p>		
<p>الدكتور إبراهيم شرف الموشكي مدير عام الهيئة العامة للشؤون البحرية فرع الحديدة</p>		<p>يسلمه مع التحية: - معالي وزير النقل - نائب وزير النقل - مدير جهاز الأمن والمخابرات بسبأه الحديدة</p>
<p>Hodeidah Branch P.O.Box: 4628 - Hodeidah Fax: + 967 3 222094 Tel: 222092 / 3 / 5 Email: maa.hodeidah@yemen.net.ye</p>	<p>Head Office: Aden P.O.Box: 1133 - Aden Fax: + 967 2 221448 Tel: + 967 2 221581 / 221582 E-mail: maa-headoffice@y.net.ye</p>	<p>فرع الحديدة ص.ب: 4628 - الحديدة الفاكس: + 967 3 222094 التل: 967 3 222092 / 3 / 5 البريد الإلكتروني: maa.hodeidah@yemen.net.ye</p>

Source: Confidential

Figure 6.4

Email to shipping company not to take on oil

From: ycg@yemen.net.ye

Date: [REDACTED]

Subject: [REDACTED]

To: [REDACTED]

Cc: [REDACTED]

From: Yemen Coast Guards (YCG)

To: [REDACTED]

Based on Article No. (19/2/g), Article No. (21/3) and Article No. (25/3) of the United Nations Convention on the Law of the Sea (UNCLOS), as well as Article No. (7/2/e/g) and Article No. (10) of Law No. (37) regarding the territorial sea, contiguous zone, exclusive economic zone and the continental shelf, we inform you of the due declaration in accordance with the above-mentioned laws that the shipping and transport operations of oil and gas from Yemeni oil and gas export fields, terminals and ports is prohibited in accordance with the decision and circulation of the Minister of Transport of the Republic of Yemen dated October 2, 2022.

Accordingly, the passage of your vessel in Yemeni waters for the purpose of shipping or transport operations of oil or gas from oil and gas export fields, terminals and ports will be considered as non-innocent passage.

We are confident that you have a clear understanding of the situation and that you wish to maintain a good relationship with the Yemeni authorities and Yemeni nation.

Please if you have any further inquiries, do not hesitate contact us via email.
Best regards,,

Yemen Coast Guard
Ministry of Interior
Republic of Yemen

Source: Confidential

Figure 6.5

Email to flag state addressed to shipping company

From: operations@maa.gov.ye <operations@maa.gov.ye>

Sent: [REDACTED]

Amsterdam, Berlin, Bern, Rome, Stockholm, Vienna

To: [REDACTED]

Subject: We considered the Your passage in Yemeni waters
a not innocent passageway

From: Maritime Affairs Authority (MAA).

To: [REDACTED]

As you did not respond to the due notice that we sent
you on the date of [REDACTED]

Therefore, and based on Article No. (21/1,4), and Article No. (25/1,2) of the United Nations Convention on the Law of the Sea (UNCLOS), as well as Articles No. (10, 11, 20) of Law No. (37) regarding the territorial sea, contiguous zone, exclusive economic zone and the continental shelf.

We inform you that your passage in Yemeni water has been considered as non-innocent passage..

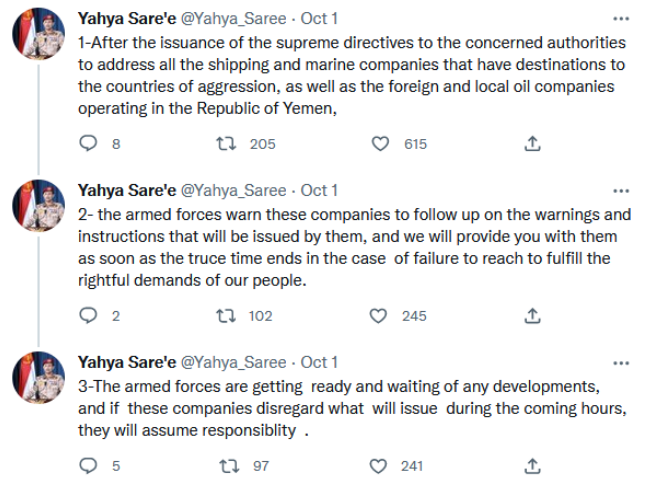
Please if you have any further inquiries, do not hesitate contact us via email.

Maritime Affairs Authority
Ministry of Transport
Republic of Yemen

Source: Confidential

Figure 6.6

Twitter messages by Houthi spokesperson to oil companies on 1 October 2022



Source: https://twitter.com/Yahya_Saree/status/1576299663028015106.

Figure 6.7

Twitter messages by Houthi spokesperson after the UAV attack on the tanker NISSOS KEA at Al-Dabba on 21 October 2022



Source: https://twitter.com/Yahya_Saree/status/1583553292504018945.

Figure 6.8

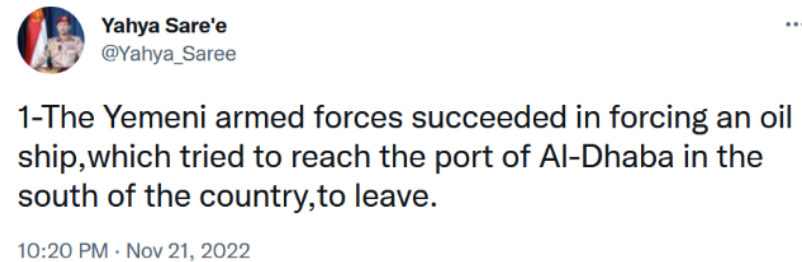
Twitter messages by Houthi spokesperson after UAV attack on tanker ARAM at Qena port on 9 November 2022





Source: <https://twitter.com/army21ye/status/1590525436635009024>.

Figure 6.9

Twitter messages by Houthi spokesperson corresponding with the attack on the tanker PRATIKA at Al-Dabba on 21 November 2022



-  **Yahya Sare'e** @Yahya_Saree · Nov 21 ...
Replying to @Yahya_Saree
2-The enemy attempted to do actions that the armed forces were able to observe and adequately deal with, but the ship, which was on a mission to steal enormous amounts of oil, refused to heed the armed forces' warnings.
1 30 63
-  **Yahya Sare'e** @Yahya_Saree · Nov 21 ...
3-The Yemeni armed forces continue to defend the sovereign national treasure so that its income can be used to benefit Yemenis and pay the salary of every employee in all region of Yemen.
1 27 53

Source: https://twitter.com/Yahya_Saree/status/1594787905066639360.

Annex 7 Counter Terrorism Operations against Al-Qaeda in the Arabian Peninsula (AQAP) and attacks claimed by AQAP

Background

1. In August 2022 the STC announced the launch of a counter-terrorist campaign, "Arrows of the East" against AQAP in Abyan and Shabwa Governorates. AQAP in return, claimed a counter-operation, named, "Arrows of the Truth" in Shabwa and Abyan in September 2022. AQAP claimed responsibility for an attack on a checkpoint manned by Security Belt Forces in Abyan on 6 September 2022 where 21 members of the Security Belt Forces were killed.² They also confirmed that seven AQAP fighters were killed.³ This was one of several attacks claimed in a series of media products including videos of which only a few listed below.

Figure 7.1
Southern forces operation "Arrows of the East" in Abyan

... "سهام الشرق" .. عملية للقوات الجنوبية لمكافحة الإرهاب في أبين

الإثنين 2022/8/22 10:49 م بتوقيت أبوظبي

العين الإخبارية - عدن



القوات الجنوبية في أبين

أطلقت القوات الجنوبية في اليمن، الإثنيين، عملية "سهام الشرق" العسكرية لتطوير محافظة أبين من الجماعات الإرهابية بشقيها القاعدة والإخوان.

وأصدرت القوات الجنوبية بياناً بثه التلفزيون الرسمي للمجلس الانتقالي الجنوبي جاء فيه، "إن رئيس المجلس الانتقالي القائد الأعلى للقوات الجنوبية وجه بإطلاق عملية عسكرية لتحرير محافظة أبين من الجماعات الإرهابية والعناصر الخارجة عن القانون".

وطبقاً للبيان فإن "العملية العسكرية تهدف إلى حماية الطرقات الرابطة بين المحافظات الجنوبية وإيقاف تهريب الأسلحة عبر الشريط الساحلي في محافظة أبين إلى مناطق مليشيات الحوثي، ومكافحة تنظيم القاعدة".

• بعد تهوي دفاعات الإخوان.. القوات الجنوبية تحرر مناطق نقطية بشبوة

² https://almashareq.com/en_GB/articles/cnmi_am/features/2022/09/07/feature-02.

³ <https://ent.siteintelgroup.com/Jihadist-Threat-Statements/aqap-issues-claim-for-raid-on-sbf-position-killing-21-in-abyan.html>.

وجاء إطلاق العملية العسكرية في أبين بعد إعلان القوات الجنوبية في محور أبين اللاتين، استعدادها لتوحيد الجهود ورمص الصفوف والوقوف بجانب الإخوة الجنوبيين في الجيش والأمن بشقرة والمنطقة الوسطى بأبين لمواجهة العدو الحقيقي المشترك الذي يهدد أمن واستقرار أبين والجنوب عامة والمتمثل بمليشيات الحوثي والتنظيمات الإرهابية.

ودعت القوات، كافة الإخوة الجنوبيين من منتسبي الجيش والأمن في شقرة والمنطقة الوسطى بأبين إلى تجاوز كافة التباينات السياسية والحزبية والبدء في صفحة جديدة تسمو فيها المصلحة العليا للوطن وشعب الجنوب ومحافظة أبين على أي مصالح حزبية أو شخصية أو مناطقية ضيقة.

• القوات الجنوبية تتصدى لتفجير إرهابي في عدن.. تفكيك شاحنة مفخخة

ودعت القوات الجنوبية، جميع الجنوبيين إلى سرعة الالتحاق بصفوف إخوانهم الجنوبيين للوقوف جميعاً في خندق الدفاع عن أرض الجنوب وأمنه واستقراره وشعبه وهويته وتاريخه وحاضره ومستقبله.

ويغلق مكافحة الإرهاب وفرض الأمن في أبين التي ظلت على هامش ثقلها لسنوات التواب على مليشيات الحوثي الذين حاولوا مؤخرًا زراعة خلايا إرهابية في المحافظة فيما يحاول تنظيم القاعدة إبقائها بؤرة لاستهداف جنوب اليمن لا سيما العاصمة عدن....

Source: <https://al-ain.com/article/1661194108>.

Appendix A Unofficial Translation of Southern forces operation “Arrows of the East” in Abyan

Arrows of the East... an operation by the southern forces to combat terrorism in Abyan

Al Ain News - Aden

Monday 8/22/2022

The southern forces in Yemen launched, on Monday, the military operation "Arrows of the East" to purify the Abyan Governorate of terrorist groups, both al-Qaeda and the Muslim Brotherhood.

The southern forces issued a statement broadcast on the official TV of the Southern Transitional Council, stating, "The President of the Transitional Council, the Supreme Commander of the Southern Forces, directed the launch of a military operation to liberate Abyan Governorate from terrorist groups and outlaw elements."

According to the statement, "the military operation aims to protect the roads linking the southern governorates, stop the smuggling of weapons across the coastal strip in Abyan Governorate to the areas of the Houthi militia, and combat al-Qaeda."

After the Brotherhood's defences collapsed, the southern forces liberated oil areas in Shabwa

The launch of the military operation in Abyan came after the southern forces in the Abyan axis declared on Monday their readiness to unify efforts, close ranks, and stand by the southern brothers in the army and security in Shaqra and the central region of Abyan to confront the common real enemy that threatens the security and stability of Abyan and the south in general, represented by the Houthi militia and terrorist organizations.

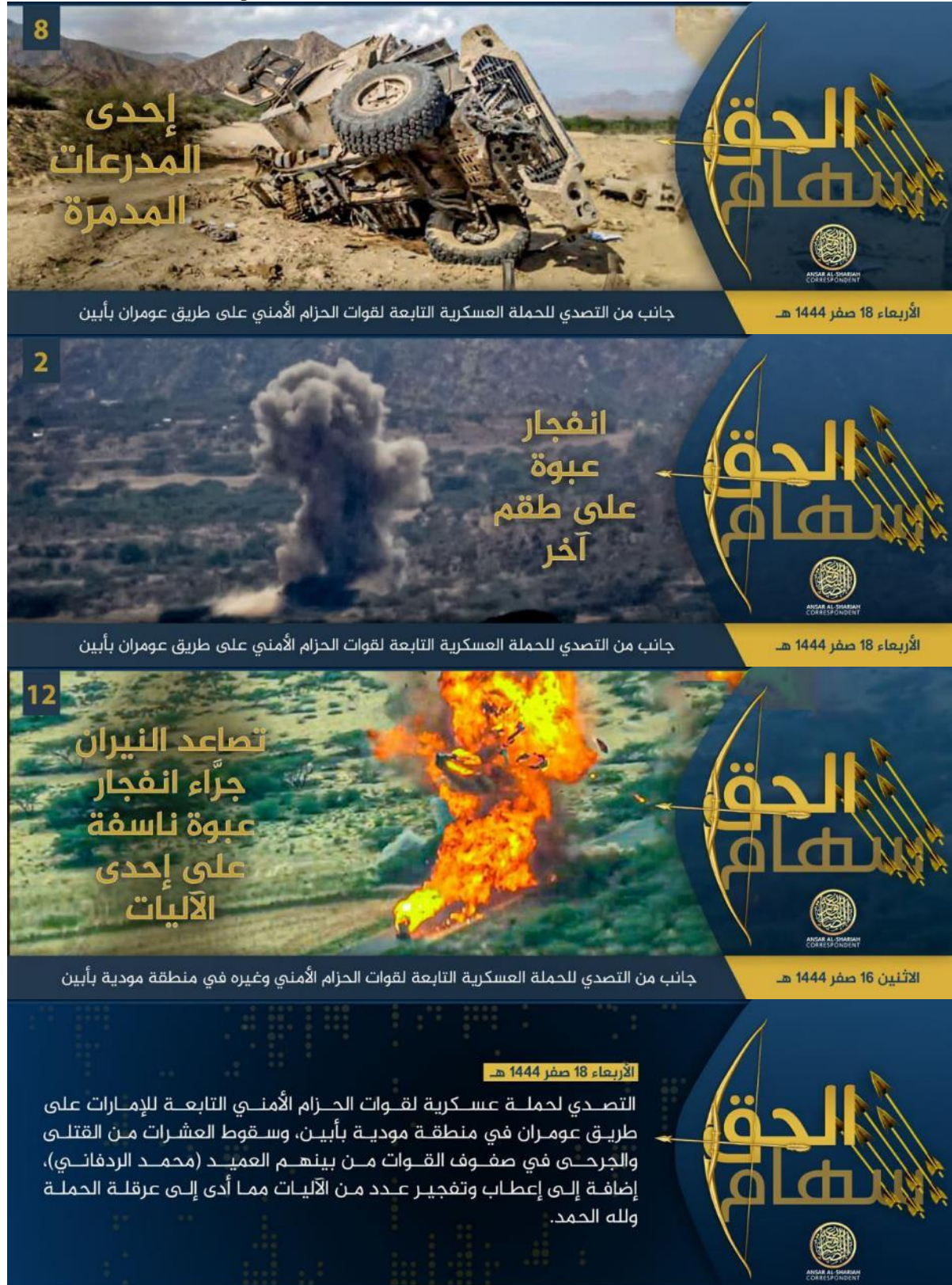
The forces called on all southern brothers, members of the army and security in Shuqra and the central region of Abyan, to overcome all political and partisan differences and start a new page in which the supreme interest of the homeland, the people of the south, and Abyan Governorate transcends any partisan, personal, or narrow regional interests

The southern forces called on all southerners to quickly join the ranks of their southern brothers to stan together in the trench to defend the land, security, stability, people, identity, history, present and future of the south.

The fight against terrorism and the imposition of security in Abyan, which has remained on the sidelines for years, closes the doors to the Houthi militia, who have recently tried to plant terrorist cells in the governorate, while al-Qaeda is trying to keep it as a focal point for targeting southern Yemen, especially the capital, Aden

Figure 7.2

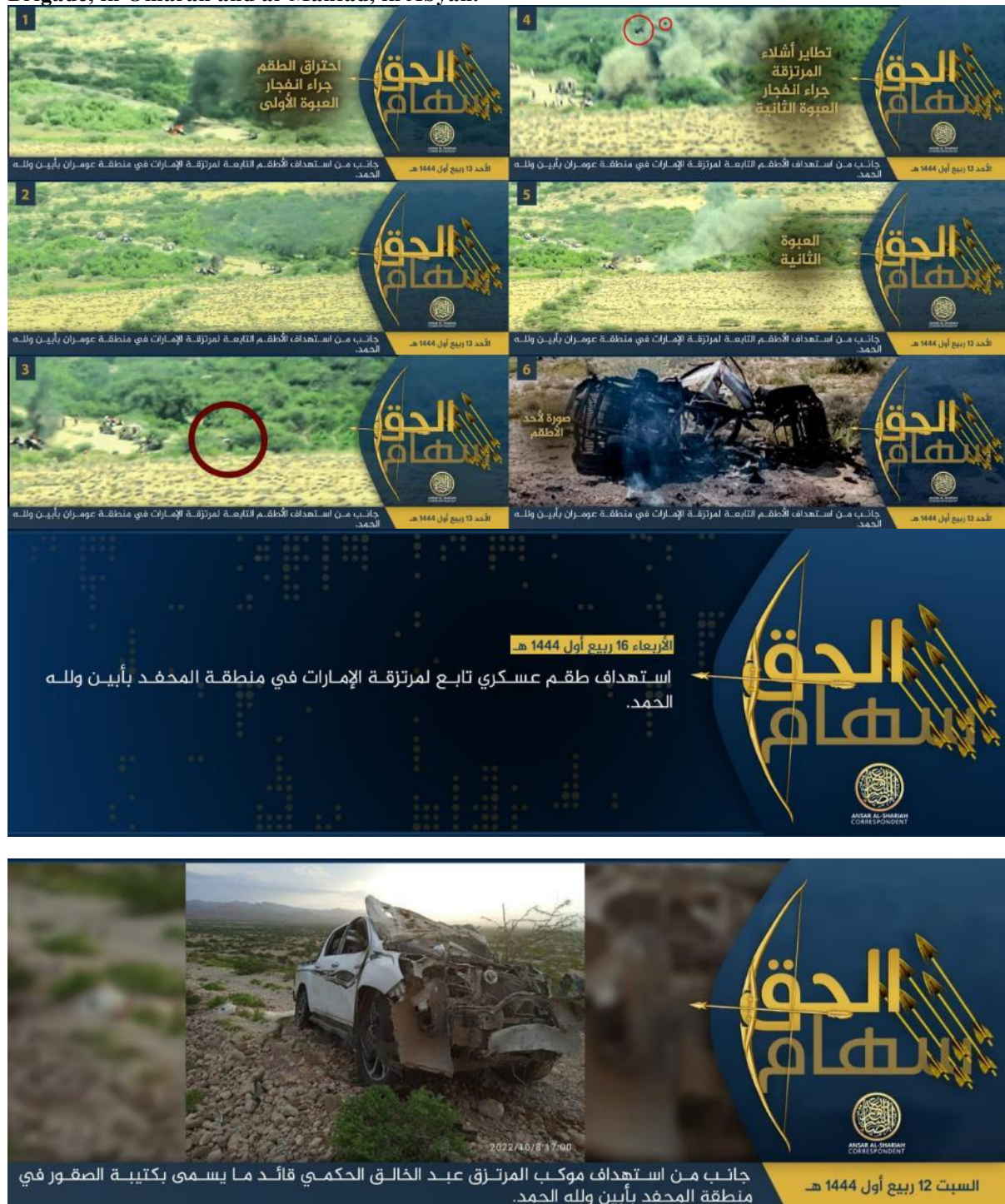
AQAP claims of attacks against the Security Belt Forces in Abyan in September 2022 as part of the “Arrows of the Truth” operation



Source: <https://twitter.com/G88Daniele/status/1570897272657047553>

Figure 7.3

In October 2022, AQAP claimed several attacks against the Security Belt Forces, and the al-Saqour (Falcon) Brigade, in Omaran and al-Mahfad, in Abyan.



Source: <https://twitter.com/G88Daniele/status/1580318129783463937>.

Figure 7.4
AQAP claimed an IED attack against the “Shabwa Defence Forces” in the Al-Masnaa area in Shabwa in October 2022



Source: <https://twitter.com/G88Daniele/status/1580948409716191232>.

Figure 7.5
AQAP claiming an attack in Wadi al-Khayala in the al-Mahfad area, Abyan, as part of the “Arrows of the Truth” operation in November 2022.

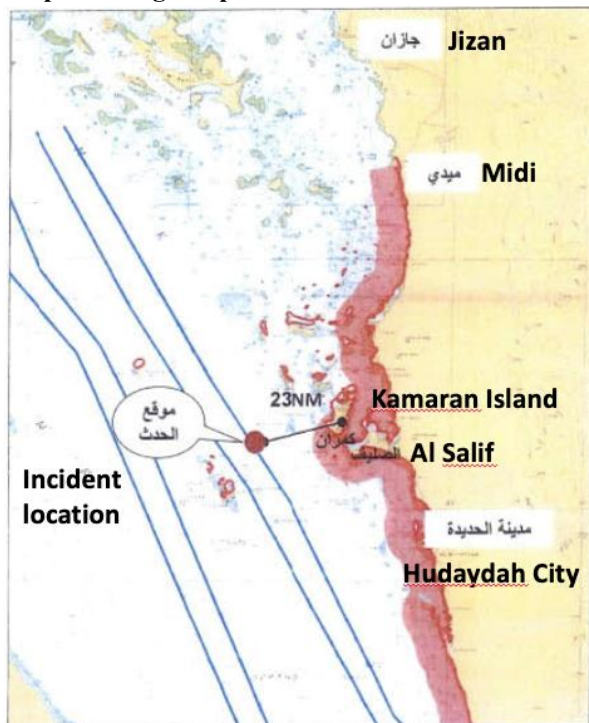


Source: <https://twitter.com/G88Daniele/status/1589256038670536704>.

Annex 8 Seizure of the RWABEE by Houthi forces on 4 January 2022

Figure 8.1

Map showing the position of the RWABEE at the time of the attack



Source: Confidential

Figure 8.2

Tweet from UNMHA showing the RWABEE and its crew members in Al Salif port



UN Mission to support the Hudaydah Agreement
@UN_Hudaydah

...

1. As part of its routine weekly patrol, UNMHA visited As-Salif port and neighbouring areas this afternoon. The patrol team saw the RWABEE vessel from a distance and spoke to its crew members



9:24 PM · Jan 12, 2022

Source: https://twitter.com/un_hudaydah/status/1481361543145078792?lang=en.

Figure 8.3

Images released in Houthi-affiliated media showing the alleged cargo of the RWABEE



Source: https://twitter.com/Fath_ol_Mobin/status/1478115022240894979.

Figure 8.4

Images released in Houthi-affiliated media showing the alleged cargo of the RWABEE



Source: https://twitter.com/Fath_ol_Mobin/status/1478115140738371589.

Figure 8.5
Cargo manifest of the RWABEE obtained by the Panel

KHALID FARAJ SHIPPING		INTEGRATED MANAGEMENT SYSTEM MANUAL						
		VESSEL'S CARGO MANIFEST						
Job Reference No.:								
VESSEL'S CARGO MANIFEST								
Vessel Name:	Lct Rwabee	Date:	28 DEC 2021					
Voyage No.:	04 SOCOTRA TO JIZAN	ETD:	HRS/29 DEC 2021					
Shipper / Consignee:	Joint Forces Command, Socotra / Joint Forces Command, Saudi Arabia	ETA:	HRS/04 JAN 2022					
Sl No.	Cargo Description	L	W	H	QTY	CBM	WL	Remarks
1	SHELTER BOX	2	2	2	26	208	13	
2	RUBBER TASKBOAT AND SPECIAL OPERATIONS	11	2	1.5	2	66	3	NOT WORK
3	TOYOTA JEEP SHAS	5.23	2	2	2	37.9	3.9	NOT WORK
4	FIELD WASHER	12	2.6	3.5	1	109.2	5	NOT WORK
5	JEEP SHAS	5.23	1.78	2	1	18.1	2	WORK
6	WYNCH HEMET	8.8	2.5	3.2	1	70.6	13	WORK
7	WHITE BURNERS (PETROL) MERCEDES	10.7	2.9	3	1	93.1	13	NOT WORK
8	SHELTER MAINTENANCE VEHICLE	7	2.5	4	1	70	13	WORK
9	FIELD KITCHEN	3	2	3	3	54	3	WORK
10	JEEP AMBULANCE	3.5	2.1	2.3	2	33.8	4	WORK
11	FIELD HOSPITAL	8	4	4	1	128	5	WORK
12	HUMMER SATELLITE JEEP	11	2.4	3	1	79.2	8	NOT WORK
13	TRILLA HEAD HEMET	7	2.47	3	1	51.9	7	WORK
14	MERCEDES HEAD LP	6.8	2.49	3.56	1	60.3	7	NOT WORK
15	20 FT CONTAINER	6	2.4	2.6	1	37.5	4	
TOTAL					45	1117.4	103.9	
<small>Note: 1) Provide MSDS for all hazardous cargo. 2) Check after loading and arrival on destination about the condition of cargo and sign for acknowledgement that cargo received in complete and in good condition. Please do not accept the cargo if the padlock or seal or lashing arrangement is found broken.</small>								
Shipper Representative (Name and Signature)		Master (Name and Signature)		Chief Officer (Name and Signature)		Consignee Representative (Name and Signature)		
Joint Forces Command, Socotra Cc: Operations Manager/Charterer or Shipper / General Manager		Capt Carlos P De...		Sunya Hidayat Pratama		Joint Forces Command, Saudi Arabia		
Document No: 121/MSI/POH/02/ Vessel's Cargo Manifest				Issue Date: 15-September-2015		Page 1 of 1		

Source: Confidential

Figure 8.6
Image showing a Houthi-organised mass wedding onboard the RWABEE on 8 November 2022



Source: <https://twitter.com/Syribelle/status/1590088917835198464>.

Annex 9 Attack on the crude oil tanker PRATIKA on 21 November 2022

Figure 9.1

Still from CCTV footage showing the cruise missile in-flight



Source: Confidential

Figure 9.2

Still from CCTV footage showing the cruise missile close to the PRATIKA, shortly before impact



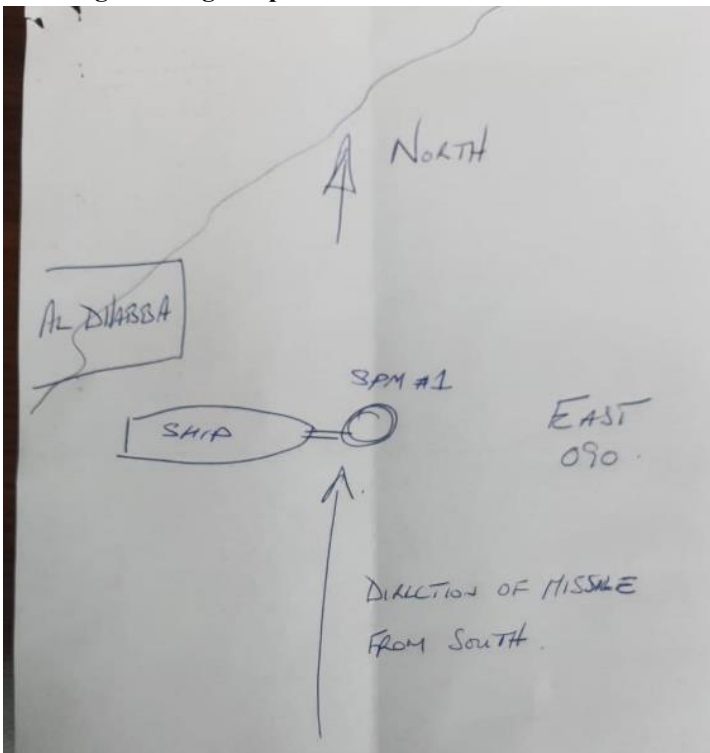
Source: Confidential

Figure 9.3
Image showing the single mooring point buoy after the attack



Source: Confidential

Figure 9.4
Drawing showing the position of the PRATIKA and the direction of the attack



Source: Confidential

Figure 9.5
Fuselage debris of a Quds-type cruise missile recovered from the seabed after the attack



Source: Confidential

Figure 9.6
Fuselage debris of a Quds-type cruise missile recovered from the seabed after the attack



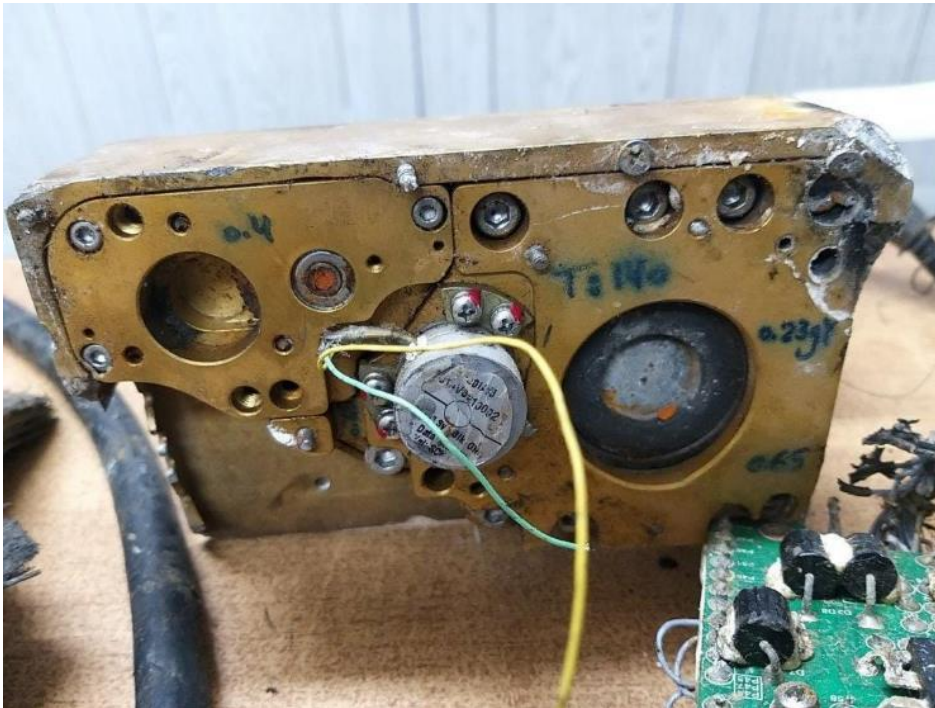
Source: Confidential

Figure 9.7
Debris of a servo actuator recovered from the seabed after the attack



Source: Confidential

Figure 9.8
Debris of a servo actuator recovered from the seabed after the attack



Source: Confidential

Annex 10 Weapons shown during the Houthi parades in September 2022

1. During the reporting period, the Houthis organized two large military parades – one took place at the Podium Theater in Hudaydah on 1 September 2022, while the second took place in Sana'a on 21 September 2022. Both events were used to display “new” weapon systems and to show that the Houthi forces have the capability to threaten vessels in the Red Sea and to strike land targets at middle- and long distances. The focus of this annex is on previously undocumented weapon systems shown during the parade. The Panel cannot confirm whether all weapon systems shown are actually operational. The Panel notes Houthi claims that the “new” weapon systems were developed and manufactured in Yemen, however a number of them show external similarities with weapon systems manufactured in other countries. This does not necessarily imply that they were provided to the Houthis in violation of the targeted arms embargo. In order to make such an assessment, additional investigations, including an inspection of the weapon systems, would be necessary.

2. The Houthis have displayed four different types of anti-ship missiles during the parades. These include the “Al-Mandab 1” and “Al-Mandab 2” anti-ship cruise missiles. “Al-Mandab 1” missiles were previously shown during an exhibition in Hudaydah in November 2017.⁴ According to the Houthi-affiliated media, the “Al-Mandab 1” is solid fuel missile and has a length of 5.81 metres and a diameter of 0.36 centimetres, while the “Al-Mandab 2” has a similar diameter, a length of seven metres and a range of 300 kilometres and is powered by a micro-turbojet engine. It is also claimed that the “Al-Mandab 1” is based on the Chinese “C-801” missile, which had been exported to Yemen prior to the conflict, while the “Al-Mandab 2” is “100% made in Yemen”.⁵ The Panel notes there are significant external similarities between those two missiles and the “C-801” and “C-802” anti-ship cruise missiles manufactured in China, which also have a similar diameter; as well as with the “Ghader” and “Ghadir” anti-ship cruise missiles, which were unveiled by Iran in 2011 and 2015 respectively, and which are based on the “C-802” missile. Other less sophisticated anti-ship missiles shown include the “Rubezh” which is a “P-15 Termit” coastal anti-ship missile developed in the Soviet Union in 1950s, which has been known to have been exported to Yemen prior to the conflict; as well as the “Falaq-1” anti-ship ballistic missile, which seems to be a naval version of the “Badr-1P”, a guided version of artillery rocket, which has been in use by the Houthis since at least 2017.

Figure 10.1

Information regarding the “Al-Mandab 1” in the Houthi-affiliated media



Source: <https://english.almayadeen.net/news/politics/prominent-characteristics-of-missiles-unveiled-by-yemeni-arm>

⁴ <https://www.tasnimnews.com/en/news/2017/11/08/1567835/yemen-displays-new-naval-missile-in-hudaydah-photos>.

⁵ <https://english.almayadeen.net/news/politics/prominent-characteristics-of-missiles-unveiled-by-yemeni-arm>.

Figure 10.2

“Al-Mandeb 1” anti-ship cruise missile shown in Sana’a on 21 September 2022



Source: <https://www.middleeastmonitor.com/20220922-yemen-pro-houthi-army-unveils-new-weapons-at-parade-marking-revolutions-8th-anniversary/>.

Figure 10.3

“Ghader” anti-ship cruise missile shown in the Iranian media



Source: <https://iranpress.com/content/48889/qader-anti-ship-missile-capable-against-coastal-targets-boats#images-6>.

Figure 10.4
 “C-802” anti-ship cruise missile



Source: <https://i0.wp.com/www.defensemedianetwork.com/wp-content/uploads/2013/01/C802-Missile.jpg?ssl=1>.

Figure 10.5
 Information regarding the “Al-Mandab 2” in the Houthi-affiliated media

صاروخ المندب 2	
النوع	صاروخ بحري نوع (كروز)
الطول	7.00 م
القطر	0.36 م
نوع الوقود	سائل
المدى	أكثر من 300 كم
القدرات	رصد وإصابة الأهداف بدقة عالية
	صناعة يمنية (100%)

الإعلام الحربي اليمني
www.mmy.ye

Source: <https://english.almayadeen.net/news/politics/prominent-characteristics-of-missiles-unveiled-by-yemeni-arm>.

Figure 10.6

“Al-Mandeb 2” anti-ship cruise missile shown in Sana’a on 21 September 2022



Source: <https://www.middleeastmonitor.com/20220922-yemen-pro-houthi-army-unveils-new-weapons-at-parade-marking-revolutions-8th-anniversary/>.

Figure 10.7

“Ghadir” anti-ship cruise missile shown in the Iranian media



Source: <https://web.archive.org/web/20200510173516/https://en.mehrnews.com/news/112393/Navy-equipped-with-long-range-cruise-missile-Ghadir>.

Figure 10.8
“Rubezh” anti-ship cruise missile shown in Hudaydah on 1 September 2022



Source: <https://twitter.com/TacticalReport/status/1571884327666794496>.

Figure 10.9
“Falaq-1” anti-ship ballistic missile shown in Hudaydah on 1 September 2022



Source: <https://www.saba.ye/en/news3201309.htm>.

Annex 11 Interdiction of the dhow AL-GHAZAL 1 on 20 December 2021

**Figure 11.1
Intercept of the dhow by U.S. warships**



Source: Confidential

**Figure 11.2
Arms and ammunition boxes found on the dhow**



Source: Confidential

Figure 11.3
Green canvas bags containing assault rifles found on the dhow



Source: Confidential

Figure 11.4
White canvas bags containing boxes of ammunition found on the dhow



Source: Confidential

Figure 11.5
Garmin eTrex 10 GPS navigational device found on the dhow



Source: Confidential

Figure 11.6
Trackpoints allegedly retrieved from Garmin eTrex 10 GPS shown in Figure 10.5



Source: Confidential

Figure 11.7
Yemeni boat registration document of the seized dhow (front side)

الجمهورية اليمنية
وزارة الداخلية
مصلحة خفر السواحل
الإدارة العامة للأمن البحري وحراسة السواحل

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إدارة الأمن البحري

كرت تسجيل / ترقيم قارب صيد ص 2

13028

اسم المالك : [REDACTED]
نوع القارب : عيبي
الطول : 24 العرض : 7 اللون : بي
عدد البحارة : 15
تاريخ الإصدار : 2021/10/16 تاريخ الانتهاء : 2022/10/16
التوقيع
مدير الأمن البحري
مقدم / يوسف عبدالله علي هاشم
انغزال-1

Source: Confidential

Figure 11.8
Yemeni boat registration document of the seized dhow (rear side)

13028|2|ص

إرشادات

1- تؤكد هذه البطاقة أنه قد تم تسجيل وترقيم القارب في مصلحة خفر السواحل.
2- لا يجوز استخدام أو استبدال هذه البطاقة لأي قارب آخر.
3- لا تعتبر هذه البطاقة تصريح بمزاولة مهنة الاصطياد.
4- في حالة فقدان البطاقة يبلغ عنها فوراً .. وعلى من يجدها إيصالها إلى أقرب فرع.

رقم المحرك : 03511 قوته : 480 خيل نوعه : يانمار - ديزل

Source: Confidential

Figure 11.9
Type 56-1 assault rifle inspected by PoE Somalia



Source: PoE Somalia

Figure 11.10
Detail of marking on Type 56-1 assault rifle inspected by PoE Somalia



Source: PoE Somalia

Figure 11.11
Sample of serial numbers inspected by PoE Somalia (highlighted in the tables below)

16 - 61089552	16 - 61104554	16 - 6110747
17 - 62039574	17 - 62107561	17 - 62118520

Source: PoE Somalia

Table 11.1
Serial numbers between 61000281 and 61095088

61000281	61069857	61080410	61083815	61085043	61086169	61087239	61088540	61089708	61092957
61000312	61069929	61080494	61083834	61085051	61086191	61087247	61088553	61089712	61092961
61000329	61070065	61080603	61083868	61085055	61086218	61087264	61088557	61089759	61093098
61000532	61070096	61080605	61083955	61085120	61086231	61087302	61088598	61089762	61093257
61003234	61070115	61080696	61083995	61085138	61086255	61087341	61088607	61089788	61093258
61003990	61070459	61080700	61083995	61085146	61086256	61087390	61088620	61089789	61093293
61006237	61070739	61080701	61084073	61085159	61086303	61087401	61088623	61089834	61093342
61008996	61070987	61080702	61084102	61085171	61086354	61087612	61088647	61089851	61093364
61008997	61071206	61080706	61084118	61085197	61086360	61087718	61088678	61089854	61093487
61017588	61071235	61080729	61084145	61085224	61086373	61087720	61088687	61089907	61093520
61038339	61071356	61080735	61084154	61085324	61086389	61087733	61088766	61089919	61093545
61040462	61071380	61080800	61084157	61085338	61086435	61087764	61088773	61089923	61093564
61044380	61071429	61080983	61084158	61085341	61086441	61087779	61088790	61090161	61093583
61047341	61071528	61081219	61084160	61085367	61086449	61087810	61088793	61090272	61093595
61048624	61071574	61081227	61084195	61085383	61086450	61087833	61088815	61090305	61093678
61054712	61071661	61081429	61084197	61085399	61086513	61087847	61088830	61090375	61093732
61056959	61071710	61081520	61084227	61085412	61086519	61087866	61088839	61090402	61093734
61057023	61071778	61081740	61084232	61085438	61086520	61087878	61088874	61090421	61093756
61058956	61071842	61081745	61084259	61085442	61086530	61087882	61088877	61090423	61093770
61058993	61071883	61082092	61084290	61085457	61086574	61087888	61088884	61090426	61093900
61059684	61071921	61082501	61084367	61085471	61086579	61087901	61088909	61090432	61093901
61059750	61071941	61082512	61084370	61085485	61086583	61087918	61088939	61090470	61093907
61059843	61076830	61082644	61084387	61085489	61086608	61087923	61088952	61090660	61094000
61060000	61077703	61082658	61084394	61085498	61086652	61087994	61088966	61090747	61094004
61064156	61077743	61082672	61084396	61085505	61086676	61087995	61088980	61090776	61094127
61064654	61077920	61082701	61084502	61085531	61086759	61088009	61088991	61090854	61094237
61064776	61078217	61082836	61084557	61085545	61086776	61088076	61088994	61090909	61094290
61064793	61078580	61082940	61084590	61085555	61086787	61088086	61088999	61090932	61094364
61064932	61078599	61082950	61084593	61085565	61086863	61088155	61089042	61091130	61094484
61064940	61078706	61083018	61084603	61085631	61086888	61088165	61089078	61091189	61094515
61065027	61078717	61083155	61084649	61085644	61086903	61088222	61089081	61091225	61094545
61065028	61078831	61083203	61084675	61085695	61086908	61088232	61089126	61091255	61094562
61065056	61079022	61083338	61084694	61085704	61086963	61088235	61089188	61091409	61094650
61065073	61079227	61083339	61084709	61085713	61086997	61088245	61089419	61091542	61094702
61066799	61079238	61083345	61084727	61085744	61087011	61088250	61089433	61091611	61094705
61066924	61079255	61083381	61084737	61085751	61087015	61088256	61089440	61091765	61094712
61066959	61079331	61083434	61084747	61085752	61087016	61088267	61089496	61091950	61094745
61067478	61079400	61083484	61084756	61085782	61087018	61088356	61089537	61091952	61094784
61067752	61079412	61083516	61084798	61085829	61087029	61088360	61089552	61091958	61094804
61068078	61079422	61083529	61084801	61085864	61087047	61088415	61089554	61092150	61094813
61068251	61079463	61083562	61084827	61085937	61087075	61088417	61089565	61092155	61094831
61068335	61079567	61083582	61084833	61085942	61087090	61088437	61089566	61092239	61094912
61068422	61079627	61083586	61084907	61085943	61087093	61088461	61089585	61092248	61094978
61068914	61079979	61083611	61084938	61085992	61087116	61088462	61089592	61092392	61094980
61069419	61080066	61083656	61084956	61086008	61087127	61088463	61089616	61092429	61094987
61069424	61080118	61083688	61084971	61086032	61087145	61088468	61089663	61092515	61095048
61069613	61080186	61083749	61084991	61086064	61087169	61088475	61089666	61092531	61095050
61069704	61080237	61083777	61085010	61086097	61087189	61088479	61089694	61092617	61095073
61069718	61080361	61083781	61085026	61086156	61087229	61088510	61089695	61092688	61095081
61069749	61080395	61083785	61085034	61086156	61087237	61088521	61089703	61092896	61095088

Source: Confidential and PoE Somalia

Table 11.2

Serial numbers between 61095093 and 61111176

61095093	61096704	61098189	61099640	61101086	61102986	61104190	61105212	61106729	61108825
61095106	61096726	61098201	61099641	61101089	61103025	61104241	61105222	61106809	61108864
61095140	61096727	61098264	61099665	61101103	61103040	61104246	61105258	61106810	61108873
61095200	61096740	61098325	61099688	61101117	61103148	61104259	61105278	61106811	61108940
61095224	61096755	61098327	61099741	61101121	61103184	61104287	61105294	61107040	61108965
61095226	61096762	61098341	61099746	61101160	61103201	61104305	61105295	61107049	61108967
61095276	61096768	61098486	61099764	61101164	61103211	61104332	61105388	61107067	61108995
61095279	61096796	61098553	61099798	61101172	61103216	61104333	61105450	61107072	61109003
61095442	61096801	61098565	61099811	61101182	61103217	61104336	61105452	61107073	61109004
61095514	61096803	61098566	61099829	61101270	61103221	61104350	61105466	61107118	61109062
61095516	61096866	61098587	61099884	61101347	61103254	61104357	61105507	61107119	61109255
61095538	61096869	61098598	61099894	61101493	61103271	61104375	61105551	61107129	61109343
61095571	61096911	61098604	61099903	61101552	61103282	61104380	61105554	61107131	61109401
61095627	61096926	61098620	61100026	61101573	61103289	61104385	61105560	61107194	61109423
61095628	61096941	61098692	61100032	61101586	61103339	61104475	61105569	61107225	61109426
61095632	61097009	61098715	61100033	61101602	61103440	61104485	61105570	61107267	61109472
61095711	61097019	61098770	61100074	61101617	61103446	61104487	61105572	61107282	61109579
61095758	61097027	61098807	61100180	61101661	61103458	61104494	61105575	61107317	61109590
61095770	61097050	61098819	61100259	61101670	61103467	61104502	61105593	61107364	61109591
61095773	61097067	61098832	61100272	61101747	61103518	61104529	61105684	61107470	61109621
61095804	61097072	61098850	61100311	61101758	61103546	61104550	61105694	61107540	61109630
61095847	61097096	61098946	61100361	61101882	61103557	61104554	61105725	61107590	61109770
61095904	61097114	61098972	61100432	61101890	61103568	61104558	61105731	61107611	61109906
61095915	61097164	61099017	61100437	61101909	61103587	61104571	61105774	61107613	61109989
61095916	61097167	61099037	61100481	61102027	61103605	61104573	61105778	61107619	61110053
61095958	61097169	61099097	61100528	61102029	61103631	61104624	61105788	61107656	61110121
61096093	61097172	61099133	61100591	61102039	61103637	61104632	61105793	61107809	61110235
61096110	61097183	61099144	61100616	61102060	61103640	61104670	61105880	61107820	61110239
61096147	61097245	61099210	61100636	61102082	61103712	61104675	61105885	61107836	61110244
61096154	61097249	61099215	61100650	61102114	61103722	61104677	61105890	61107852	61110253
61096157	61097285	61099222	61100669	61102122	61103733	61104733	61105897	61107855	61110288
61096161	61097314	61099259	61100672	61102150	61103734	61104762	61105972	61107856	61110292
61096188	61097333	61099338	61100680	61102182	61103738	61104768	61106000	61107871	61110311
61096227	61097335	61099382	61100703	61102191	61103794	61104770	61106065	61107887	61110363
61096322	61097338	61099389	61100751	61102200	61103857	61104780	61106075	61107903	61110378
61096351	61097384	61099431	61100756	61102207	61103894	61104781	61106097	61107920	61110492
61096392	61097450	61099449	61100774	61102213	61103920	61104843	61106177	61107932	61110547
61096407	61097647	61099496	61100776	61102217	61103955	61104869	61106181	61108070	61110595
61096417	61097648	61099500	61100801	61102227	61103965	61104910	61106185	61108133	61110726
61096447	61097672	61099521	61100809	61102325	61103989	61104918	61106199	61108145	61110822
61096450	61097703	61099534	61100934	61102483	61104035	61104997	61106205	61108443	61110840
61096451	61097746	61099536	61100939	61102502	61104038	61105007	61106225	61108454	61110842
61096522	61097884	61099557	61100971	61102533	61104040	61105010	61106233	61108461	61110867
61096529	61097888	61099578	61100975	61102543	61104041	61105037	61106241	61108476	61110870
61096553	61097905	61099579	61100977	61102581	61104042	61105053	61106368	61108491	61110879
61096556	61097931	61099588	61100991	61102600	61104102	61105175	61106372	61108593	61110883
61096570	61097972	61099591	61100997	61102641	61104106	61105180	61106402	61108594	61111041
61096571	61098092	61099608	61101006	61102666	61104111	61105200	61106490	61108599	61111092
61096597	61098104	61099614	61101027	61102730	61104120	61105202	61106654	61108643	61111102
61096617	61098109	61099618	61101073	61102785	61104173	61105205	61106708	61108801	61111176

Source: Confidential and PoE Somalia

Table 11.3
 Serial numbers between 6111123 and 67707218

61111233									
61111458									
61111515									
61111549									
61111574									
61111654									
61111715									
61111721									
61111729									
61111733									
61111746									
61111887									
61111897									
61111898									
61111901									
61111924									
61111950									
61111958									
61111960									
61111962									
61112049									
61112092									
61120049									
61120256									
61120275									
61120369									
61120374									
61120482									
61120500									
61120509									
61120536									
61120556									
61120557									
61120576									
61120668									
61120677									
61120753									
61120754									
61127101									
61129726									
61129872									
61130877									
61131427									
61131568									
61131596									
61132070									
61132296									
61132473									

Source: Confidential and PoE Somalia

Table 11.4

Serial numbers between 62000168 and 62132135

62000168	62017344	62027089	62036967	62041683	62094557	62115493	62129506
62000267	62017435	62027208	62037160	62041752	62094573	62115622	62129645
62000281	62017673	62027470	62037166	62041786	62094721	62115635	62129842
62000328	62018213	62027643	62037172	62041802	62094839	62115669	62129856
62000424	62018214	62027689	62037357	62041878	62094861	62115996	62130195
62000430	62018247	62027719	62037397	62041943	62094890	62116728	62130688
62000431	62018296	62027956	62037535	62041951	62095105	62117216	62131184
62000492	62018563	62028020	62037558	62042080	62096748	62117528	62132135
62000569	62018802	62028061	62037789	62042192	62100651	62117930	
62000717	62019013	62028083	62037862	62042213	62101188	62117973	
62000965	62019157	62028517	62038077	62042226	62101741	62118035	
62000971	62019229	62028613	62038130	62042493	62101747	62118042	
62001226	62019302	62028675	62038167	62042603	62101961	62118122	
62001282	62019320	62028847	62038190	62042819	62102108	62118258	
62001490	62019332	62028918	62038272	62043030	62102136	62118263	
62001519	62019354	62028927	62038486	62043098	62102343	62118389	
62001538	62019446	62029309	62038514	62043115	62102531	62118520	
62001635	62019538	62029427	62038793	62043137	62102532	62118632	
62001660	62019540	62029501	62038818	62043147	62102587	62118649	
62002159	62019549	62029597	62038864	62043168	62102593	62118831	
62002421	62019567	62029599	62038991	62043319	62102633	62118899	
62002474	62019599	62029665	62039198	62043591	62102692	62119060	
62006044	62019665	62029760	62039261	62044073	62102711	62119085	
62006097	62019678	62029917	62039312	62044207	62102719	62119237	
62006106	62019698	62030476	62039574	62046797	62103343	62119370	
62006122	62019728	62031151	62039757	62047742	62103427	62119381	
62006152	62019770	62031295	62039766	62064746	62107561	62122100	
62006164	62019842	62031516	62039793	62068225	62109763	62123208	
62006175	62019966	62031595	62040028	62068417	62110053	62123672	
62006179	62020053	62031601	62040040	62068497	62110170	62123674	
62006217	62020242	62032046	62040041	62068506	62110192	62123694	
62006253	62020273	62032107	62040164	62068529	62110198	62123723	
62006318	62020551	62032570	62040190	62068826	62110216	62123738	
62007914	62020642	62032943	62040345	62068970	62110236	62123834	
62008220	62020787	62033097	62040385	62069138	62110322	62123848	
62008368	62020826	62033141	62040386	62069773	62110424	62124006	
62009420	62020840	62033876	62040560	62079440	62110437	62126045	
62010092	62020985	62034639	62040569	62082117	62110513	62126757	
62010893	62023538	62035391	62040719	62085790	62110529	62127387	
62011121	62023659	62035848	62040728	62089528	62110594	62127628	
62011850	62023801	62035948	62040781	62090745	62110863	62127835	
62011890	62025004	62036074	62040838	62092334	62110893	62128055	
62012925	62025221	62036081	62040852	62093141	62111124	62128063	
62014240	62025477	62036124	62041004	62093513	62111698	62128096	
62016955	62025775	62036189	62041017	62093862	62112450	62128590	
62017001	62026034	62036274	62041046	62093958	62112609	62128636	
62017041	62026106	62036337	62041051	62094016	62115287	62128912	
62017241	62026109	62036425	62041084	62094333	62115290	62129032	
62017269	62026112	62036716	62041235	62094382	62115458	62129101	
62017270	62026290	62036942	62041371	62094492	62115490	62129282	

Source: Confidential and PoE Somalia

Figure 11.12
Markings on ammunition box indicating manufacture at State Factory 71



Source: PoE Somalia

Figure 11.13
Partially obliterated markings on ammunition box



Source: PoE Somalia

Figure 11.14
Headstamp on cartridge showing manufacture by State Factory 71, likely in 1973



Source: PoE Somalia

Figure 11.15

Markings on ammunition box indicating manufacture at Factory 10 in Bulgaria



Source: PoE Somalia

Figure 11.16

Detail of control number (5449) on the box with the lot number 16-86



Source: PoE Somalia

Figure 11.17

Headstamp on cartridge showing manufacture by Factory 10 in 1986



Source: PoE Somalia

**Annex 12
chemicals**

**Network of individuals involved in the maritime smuggling of arms, ammunition, and
Confidential**

Annex 13 Seizure of SALW from a dhow on Socotra Island on 28 January 2022

The Panel has noted media reports that the Yemeni police seized 53 weapons in the vicinity of Qulansiyah on the island of Socotra on 28 January 2022 from a “weapon smuggling cell”. According to local news reports, the weapons were found on a dhow and the smugglers were detained.⁶ The single available image of the seized weapons shows a collection of assault rifles from different manufacturers, magazines and at least one light machine gun (see figure 12.1 below). The Panel notes that the mix of weapons as well as their condition is significantly different from those in previous maritime seizures, which raises the possibility that they were destined for the black market, for example in Somalia, rather than for the Houthi forces, as alleged in the media article. The Panel has contacted the Government of Yemen, requesting an opportunity to inspect the weapons and to interview the smugglers; a response is pending.

Figure 13.1
SALW seized on Socotra on 28 January 2022



Source: <https://adengad.net/posts/594807>.

⁶ <https://adengad.net/posts/594807>

Annex 14 Seizure of arms and ammunition from a dhow in the Red Sea on 24 September 2022

The Panel noted media reports that, on 24 September 2022, the Sudanese Navy interdicted, in the Red Sea, a dhow crewed by four Yemenis with a cargo of 90 assault rifles, several hundred boxes of SALW ammunition as well as detonating cords and fuses. Information regarding this seizure remains limited and contradictory: according to a spokesperson of the Sudanese Navy, the dhow was interdicted “near the al-Sabaat islands inside of Sudanese territorial waters”.⁷ While initial news reports claimed that the boat was headed for Hudaydah,⁸ later reports suggested that the weapons were smuggled out of Yemen. The Panel notes that a seizure inside of Sudanese territorial waters would only make sense if the destination of the dhow was either Sudan or some place in the Northern Red Sea. The Panel contacted Sudan requesting more information on the seizure, as well as an opportunity to inspect the cargo, and to interview the smugglers. A response is pending.

Figure 14.1

Seized weapons and related items displayed in Sudan



Source: <https://sudantribune.com/article264571/>.

Figure 14.2

Seized SALW ammunition displayed in Sudan



Source: https://twitter.com/SudanTribune_EN/status/1574304316630142976/photo/2.

⁷ <https://sudantribune.com/article264571/>.

⁸ <https://www.khabaragency.net/news177934.html>.

Figure 14.3
Seized SALW ammunition displayed in Sudan



Source: https://twitter.com/SudanTribune_EN/status/1574304316630142976/photo/3

Figure 14.4
Seized detonating cord displayed in Sudan



Source: https://twitter.com/SudanTribune_EN/status/1574304316630142976/photo/4

Annex 15 Seizure of urea fertilizer from the dhow AL-ETIHAD on 18 January 2022

Figure 15.1

Intercept of the dhow by U.S. warships



Source: Confidential

Figure 15.2

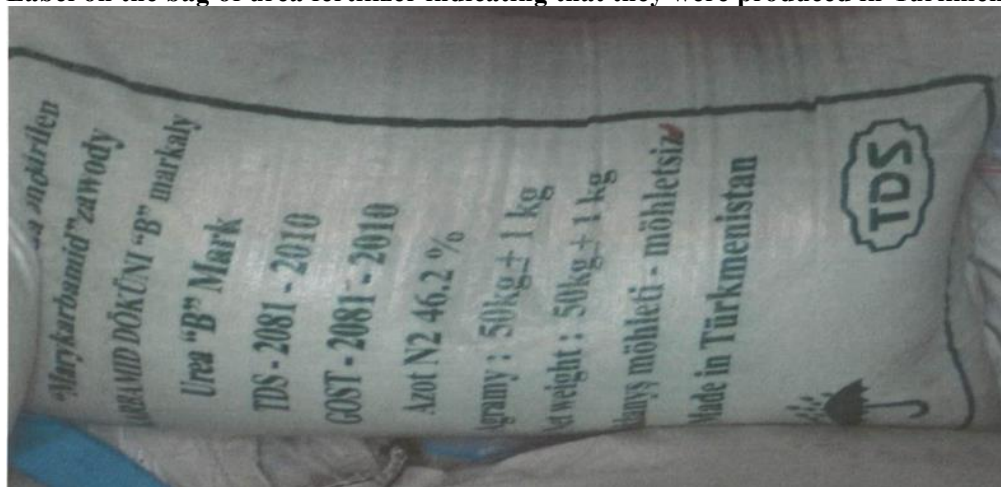
Registration number of the dhow - 3347



Source: Confidential

Figure 15.3

Label on the bag of urea fertilizer indicating that they were produced in Turkmenistan⁹



Source: Confidential

⁹ The Panel has contacted Turkmenistan requesting information regarding the fertilizer, a response is pending.

Figure 15.8
 Forged Sri Lankan Ship Registration document found on the AL-ETIHAD

REG FORM NO. 2

CERTIFICATE OF SRI LANKA REGISTRY PARTICULAR OF SHIP

Official number 1000586	Name of ship ETIHAD	No. Year and Port of Registry COLOMBO	No. year and port of previous registry (if any) SRI LANKA
Whether A Sailing Ship or Motor Ship If Motor Ship, How Propelled DIESEL		Where Built INDIA	When Built 2018
Name and Address of Builders HYDRAMAUIT - YEMEN			
Number of Decks ONE	Length 28	Water 20	Gr. 20
Number of Masts ONE	Depth to Main Mast 12	Depth to Main Mast 12	Depth to Main Mast 12
Registered FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS
Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS
Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS	Material of Hull FIBRE GLASS

PARTICULARS OF PROPPELLING ENGINES, E.C. (IF ANY), As Supplied By Builders, Owners Engine Makers

No. of Engines	Description of Engines	When Made	Name and address of makers	Reciprocating engine		Rotary engine	S.H.P. (Summed) Speed of Ship
				No. of cylinders in each set	diameter of cylinder		
1	Engines YANMAR	2018	YANMAR JAPAN	08	130MM	6	450 H.P.
No. of Shafts	Particulars of shafts			Length of Shafts			

Particulars of tonnage

This ship is assigned with a Tonnage Mark on each side of the ship which is _____ inches below the upper deck line and when this mark is submerged the above tonnage are applicable.

When Tonnage Mark is not submerged the following tonnage are applicable

GROSS TONNAGE	250.00	Tons	780.10	Cubic Meters
REGISTER TONNAGE	235.00	Tons	760.32	Cubic Meters

The number of berths and accommodations for which accommodation is certified **15 Crew**

I, the undersigned, Registrar Sri Lanka Ship at the Port of **COLOMBO** hereby certify that the ship, the description of which is prefixed to this is my L. vessel, has been duly surveyed, and the above description is in accordance with the Register Book, that _____ is the master of the said ship, _____ residence and description of the owner 100%, and number of duty-wards shown held by _____ are as follows

Name, Residence And Occupation Of The Owner 100%
FAISAL ALI HASAN QUSAISI
YEMEN

dated at **COLOMBO** the **11/09/2021** two thousand twenty one
 This certificate expires on **10/09/2022** two thousand twenty two register of sri lanka

REGISTRAR OF SRI LANKA COLOMBO SHIPS

Notes - A Certificate of Registry is not a document of title, it does not necessarily contain all changes of description, and it cannot be official receipt in any mortgage 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 law. Change of description address or other registered particulars should be notified to the Registrar at the Port of Registry should the vessel be lost, sold to foreigners, or broken up before, together with the Certificate Registry if in existence should immediately be given to the Registrar.

Source: Confidential

Figure 15.9
Forged UAE Vessel Exit Permit for ETIHAD (first page)

UNITED ARAB EMIRATES
MINISTRY OF INTERIOR
GENERAL DIRECTORATE OF RESIDENCY
FOREIGNERS AFFAIRS-DUBAI

دولة الامارات العربية المتحدة
وزارة الداخلية
الإدارة العامة للإقامة وشؤون الأجنبيين

VESEL EXIT PERMIT - تصريح خروج سفينة بحرية

ISSUE NO:	VESEL	ISSUE DATE:	2022.01.12
Entry Permit Number:	20220017000004712	Exit Permit Number:	20220017000004712
Exit Date:	2022.01.12 10:00AM	Classification:	International
Port Name:	Dubai	Subject Name:	ETIHAD
Vessel Name:	ETIHAD	Vessel Type:	ETIHAD

Permit Details

Document Code:	000000	Agency Name:	WJH/000
Agency Number:	0000000	Document Number:	00000000000000000000
Flag:	UAE	Official No.:	0000
ISS Number:	0000	Exit Date:	2022.01.12 10:00AM
Port Name:	Dubai	Subject Name:	ETIHAD
Document Code:	000000	Agency Name:	WJH/000
Agency Number:	0000000	Document Number:	00000000000000000000
Flag:	UAE	Official No.:	0000
ISS Number:	0000	Exit Date:	2022.01.12 10:00AM
Port Name:	Dubai	Subject Name:	ETIHAD

Permit is valid for 24 hours

التصريح بالخروج للسفينة المذكورة أعلاه بالعودة إلى () اعتباراً من تاريخ إصداره. ()

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

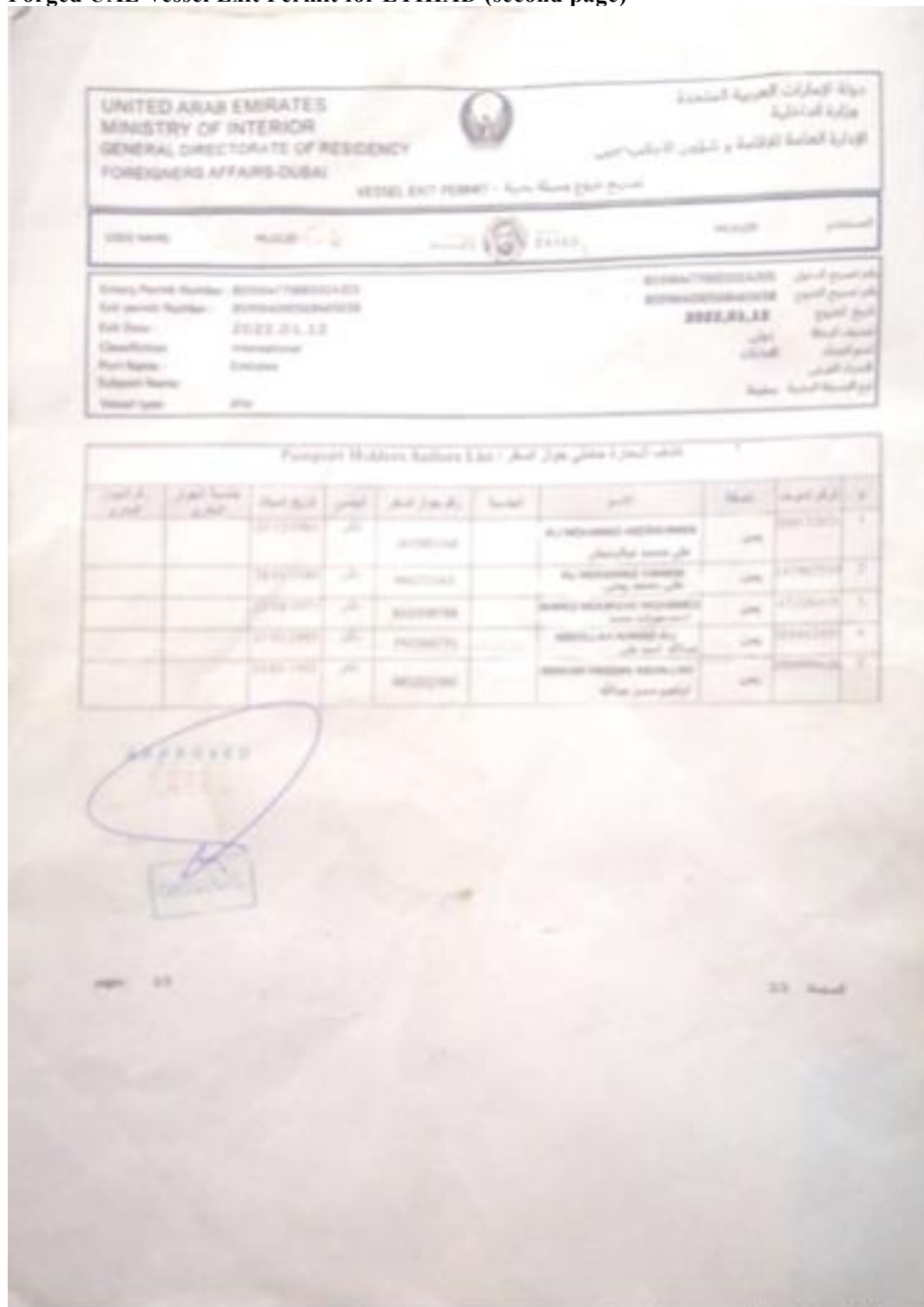
2022.01.12

Electronic permit, no stamp or signature required - Issue date: 2022.01.12

Page 1/2

Source: Confidential

Figure 15.10
 Forged UAE Vessel Exit Permit for ETIHAD (second page)



Source: Confidential

Figure 15.11
Forged UAE Customs Receipt



Source: Confidential

Figure 15.12
Yemeni passport of the master of the dhow issued under a fictitious name



Source: Confidential

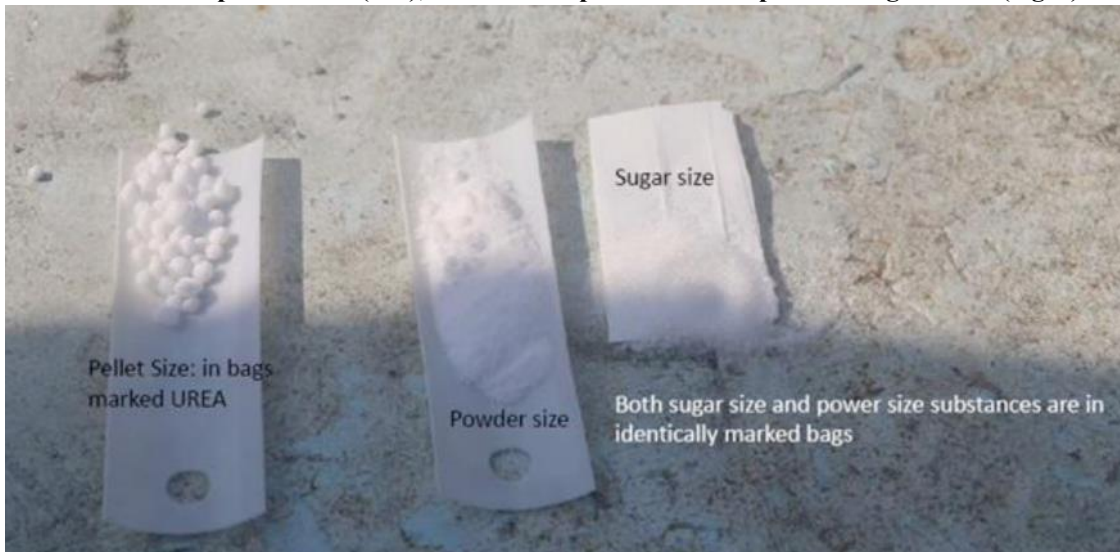
Annex 16 Seizure of urea fertilizer and other chemicals from a dhow on 7 November 2022

Figure 16.1
Dhow carrying 100 tons of urea fertilizer and 65 tons of ammonium perchlorate after the intercept



Source: Confidential

Figure 16.2
Urea fertilizer in pellet form (left), ammonium perchlorate in powder/sugar form (right)



Source: Confidential

Figure 16.3
GPS coordinates on a handheld navigational device found on dhow showing a waypoint close to Iran



Source: Confidential

Figure 16.4
Yemeni passport of the master of the dhow, as well as Omani visa and exit/immigration stamps¹²



Source: Confidential

¹² The Panel has obtained copies of the passports and Yemeni ID cards of all four crew members. It notes that all four passports have Omani visa and exit/immigration stamps with the same dates. The Panel has written to Oman requesting information whether the travel dates can be verified through immigration data. A response is pending.

Figure 16.5

Boarding pass for a flight on 13 October from Teheran’s Mehrabad Airport to Bandar Abbas issued in the name of one of the crew members of the dhow¹³



Source: Confidential

¹³ The Panel has contacted Iran to verify whether this document is authentic, a response is pending.

Annex 17 Sampling of home-made explosives used in Houthi IEDs and landmines

1. The Panel is investigating the use of urea fertilizer smuggled by Houthi-affiliated networks to Yemen in order to determine whether it is used by the Houthi forces to manufacture IEDs and landmines, which would potentially constitute a violation of the targeted arms embargo. The Houthis have been deploying very significant quantities of explosive devices, numbering in the hundreds of thousands, which require large numbers of explosive precursor materials. To indicate the scale of this supply, a single Houthi improvised anti-vehicle landmine contains about 3.5 kilograms of home-made explosives. On 25 November 2019, the U.S. Navy seized 13,700 plain No 8 detonators (figure 20.12 in annex 20 of [S/2020/326](#)), along with a large number of anti-tank guided missiles and other components, from a dhow in the Gulf of Aden, which the Panel was able to inspect. 13,700 improvised anti-vehicle landmines would require already require almost 48 tons of explosive precursor material.¹⁴ In order to analyse which explosive precursor materials are used by the Houthis, a humanitarian demining NGO with a long track record of operating in Yemen, has conducted chemical sampling of four explosive devices from Houthi minefields.

Table 17.1

Houthi explosive devices selected for sampling and testing

Houthi serial number	Coordinates	Location	Date of recovery
1R7A	N13°55'38.9" E43°26'15.5"	Within 50 metres of Al-Kifah School	26 October 2022
787	N13°14'28.5" E43°28'31.1"	Al-Mawzaah agricultural area	17 October 2022
1 125R (A-9)	N13°56'02.8" E43°24'56.2"	Agricultural area on northern side of Wadi Nakhlah	25 October 2022
1R7A	N13°56'20.1" E43°24'49.9"	Agricultural area on the southern side of Wadi Nakhlah	26 October 2022

Source: Confidential

Figure 17.1

Improved Houthi anti-vehicle landmine selected for sampling and testing



Source: Confidential

¹⁴ The Panel has received reports that the Coalition seized a cargo of 1.5 million No 8 detonators in Western Yemen in June 2021, however, the Panel has not been able to inspect them as they were destroyed. 1.5 million anti-vehicle landmines would require 5,250 tons of explosive precursor materials, showing the scale of the required supply.

Figure 17.2
Markings on improvised Houthi anti-vehicle landmine selected for sampling and testing



Source: Confidential

Figure 17.3
Explosive opening of the anti-vehicle landmine selected for sampling using detonation cord



Source: Confidential

Figure 17.4
Home-made explosives visible inside of the improvised anti-vehicle landmine



Source: Confidential

Figure 17.5
Testing of the home-made explosives using EXRAY and DROPEX test reagents



Source: Confidential

Figure 17.6
Results of the testing with reagents



Source: Confidential

Table 17.2
Results of the testing of the four selected explosive devices

Houthi serial number	TNT	DNT	Picric & Styphnic acid	Tetryl	Nitroesters/ Nitroamines	Nitrate salts	Chlorates/ Bromates	Urea Nitrate	Pechlorates
1R7A						X	X		
787						X	X		
1 125R (A-9)						X	X		
1R7A						X	X		

Source: Confidential

2. All four samples gave the same strong colour reaction with the specific reagents that detect the presence of Nitrate Salts and Chlorates/Bromates respectively, however no trace reactions were observed for any of the other explosive groups tested, including for Urea Nitrate. This leads to the conclusion that urea fertilizer might be used as a decoy to hide the presence of other chemicals, as in the case of the ammonium perchlorate discovered on 7 November 2022. The Panel will continue to investigate the supply of the chemicals used by the Houthis for the manufacturing of improvised IEDs and landmines.

Annex 18 Seizure of missile components and other items by the UK Navy

Figure 18.1
Interdiction of a skiff by HMS MONTROSE on 28 January 2022



Source: Confidential

Figure 18.2
Boarding party onboard the skiff; white bags containing cargo are visible



Source: Confidential

Figure 18.3
Cargo of the skiff onboard HMS MONTROSE



Source: Confidential

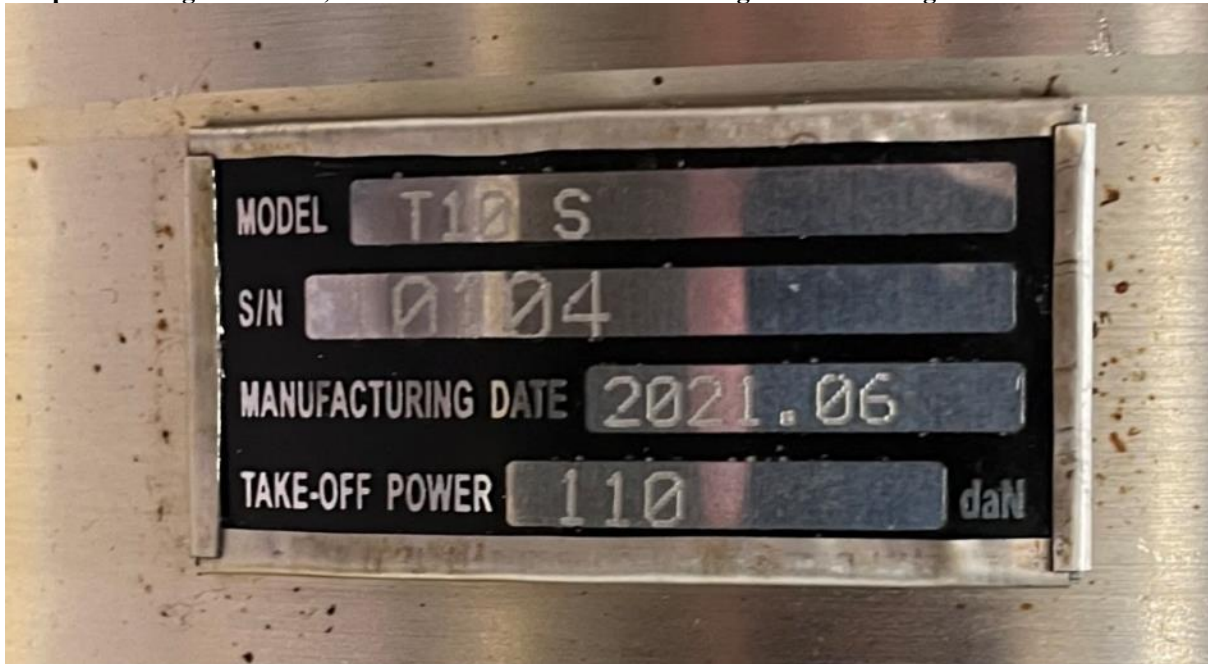
Figure 18.4
Turbojet Engines of the “Quds” land attack cruise missile



Source: Panel

Figure 18.5

Plaque showing the model, serial number and manufacturing date of the engine



Source: Panel

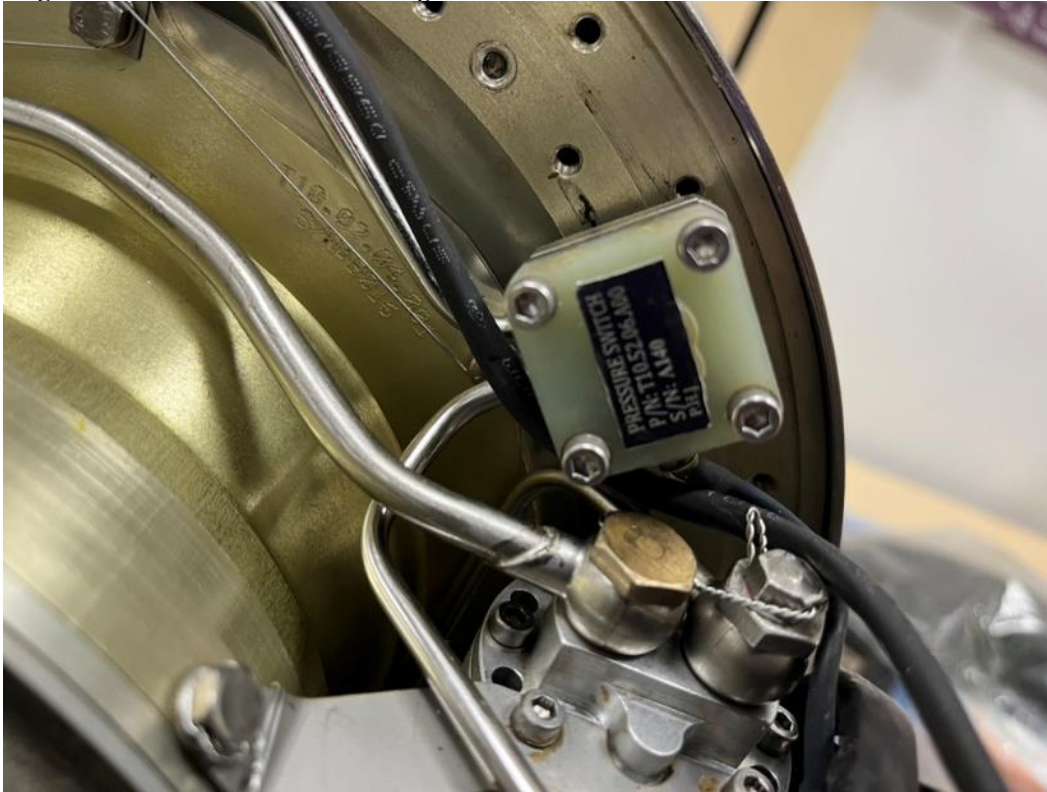
Figure 18.6

Stencilled serial number on the engine



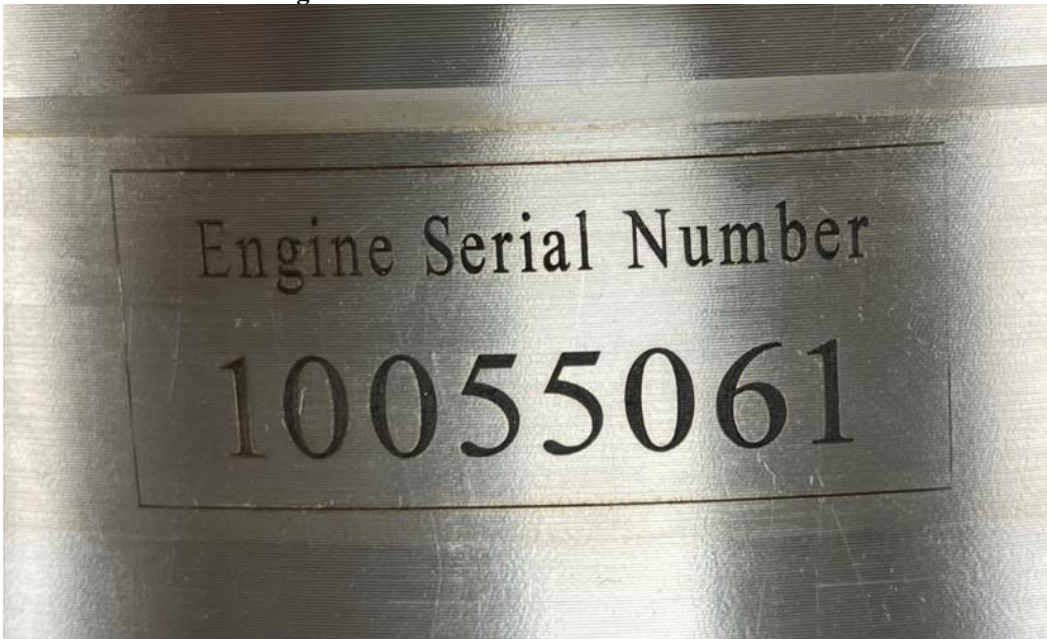
Source: Panel

Figure 18.7
Engraved serial number on the engine



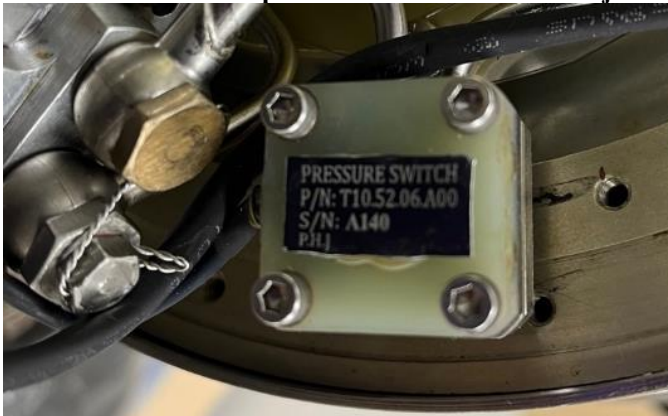
Source: Panel

Figure 18.8
Serial number on the engine



Source: Panel

Figure 18.9
Serial number of the pressure switch of the turbojet engine



Source: Panel

Figure 18.10
Gas-turbine engine of the "358" surface-to-air missile



Source: Panel

Figure 18.11
Fuel tank and control surfaces of the "358" surface-to-air missile



Source: Panel

Figure 18.12
Seeker, air data computer, fuse and warhead of the “358” surface-to-air missile



Source: Panel

Figure 18.13
Detail of marking



Source: Panel

Figure 18.14
Detail of marking on the laser fuze



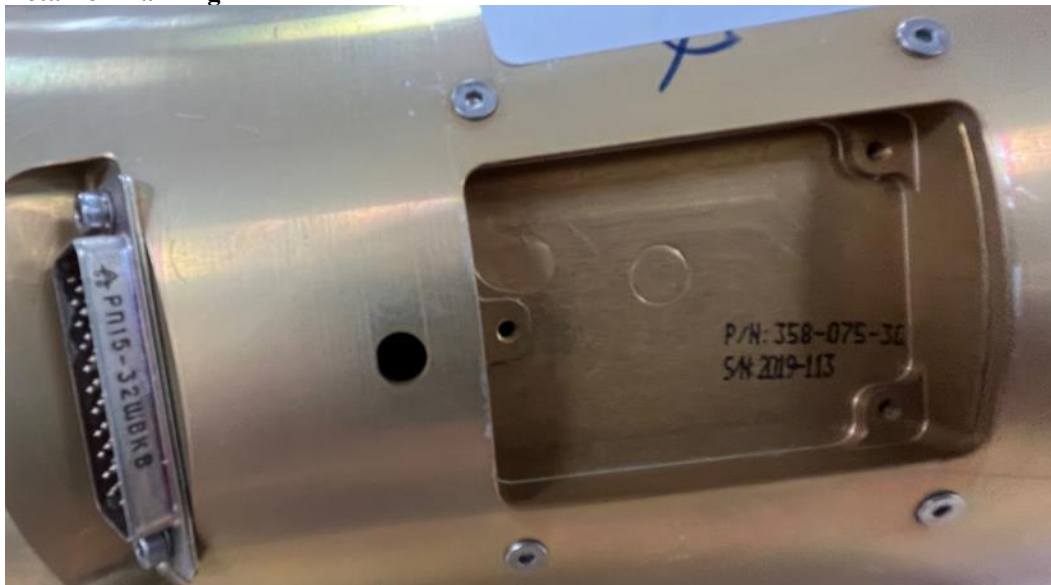
Source: Panel

Figure 18.15
Detail of marking on the flight computer



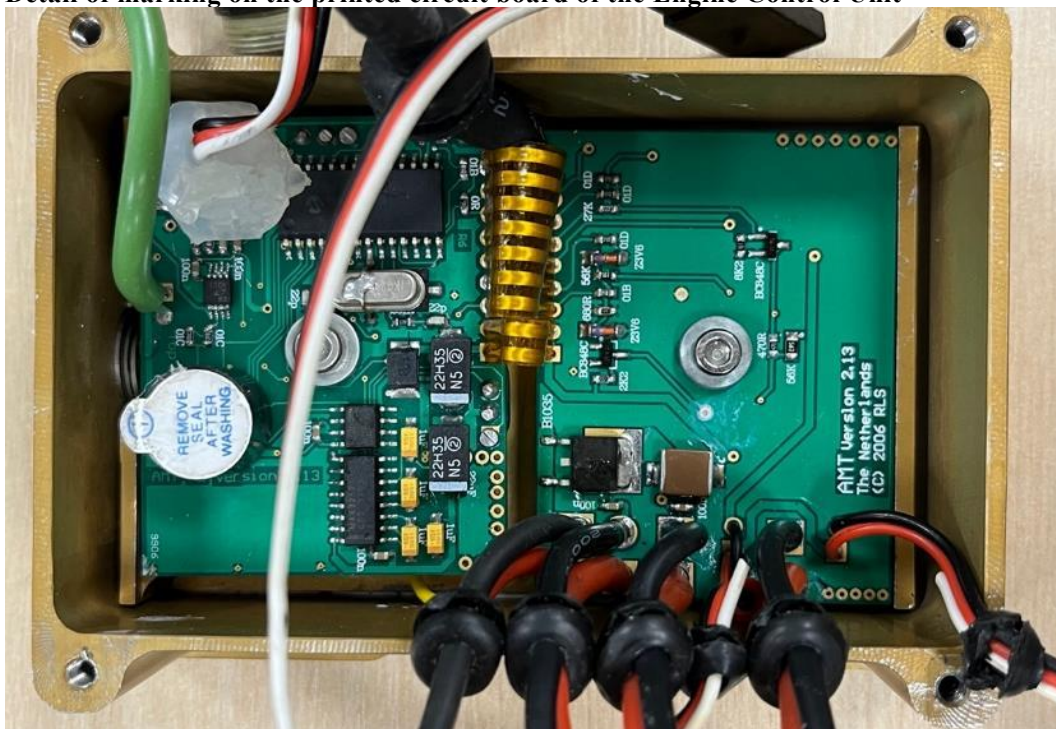
Source: Panel

Figure 18.16
Detail of marking



Source: Panel

Figure 18.17
Detail of marking on the printed circuit board of the Engine Control Unit



Source: Panel

Figure 18.18
Additional '358' surface-to-air missile components still in evidence bags



Source: Panel

Figure 18.19
Matrice 300 RTK smart flight controller and other components



Source: Panel

Figure 18.20
Serial numbers of the two smart flight controllers



Source: Confidential

Figure 18.21
Serial number of the Matrice 300 RTK UAV



Source: Panel

Figure 18.22
Sample of flight summary information from controller A

Time	Distance	Duration	Max Alt	Capture
2021-11-08	5,860m	15Min	202m	0
2021-11-08	1,459m	4Min	121m	0
2021-11-08	1,249m	7Min	137m	0
2021-11-08	548m	3Min	171m	0
2021-11-08	2,212m	13Min	150m	0

Summary statistics for Controller A:
 Flight Total Time: 0 hr 40 min
 Travel Distance: 11,325m
 Flight Times: 6
 Top Distance: 5,860m
 Top Speed: 17.0 m/s
 Top Altitude: 202.0m

Source: Confidential

Figure 18.23
Sample of flight summary information from controller B

Time	Distance	Duration	Max Alt	Capture
2021-11-08	554m	3Min	172m	0
2021-11-08	1,294m	5Min	172m	0
2021-11-08	2,212m	13Min	151m	0

Summary statistics for Controller B:
 Flight Total Time: 0 hr 42 min
 Travel Distance: 13,449m
 Flight Times: 18
 LV0

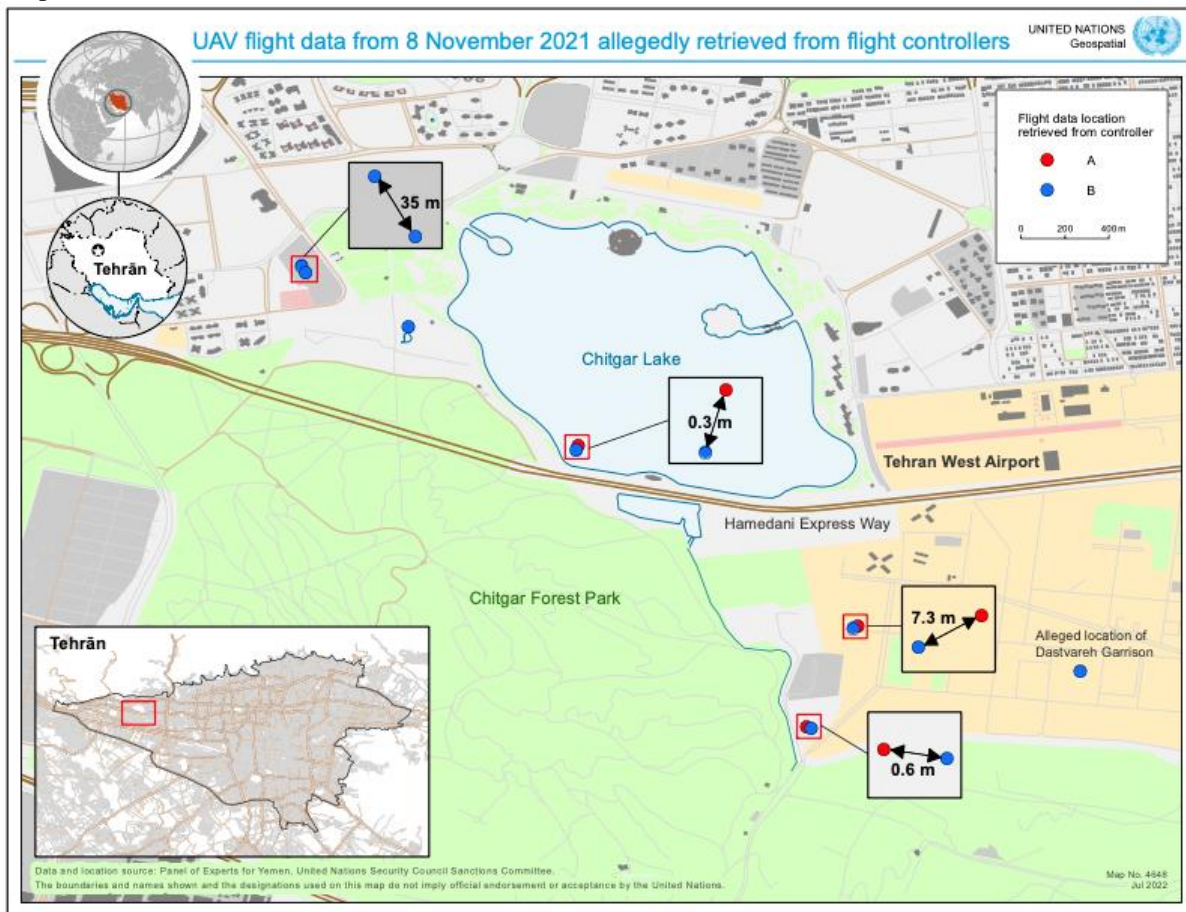
Source: Confidential

Figure 18.24
Flight data (geo-locations) allegedly recovered from the controllers

Controller	Date	Location Details
A	08-Nov-21	35.734044, 51.222559
A	08-Nov-21	35.729978, 51.220672
A	08-Nov-21	35.741329, 51.211185
B	08-Nov-21	35.732264, 51.231767
B	08-Nov-21	35.729977, 51.220679
B	08-Nov-21	35.741326, 51.211184
B	08-Nov-21	35.748798, 51.199949
B	08-Nov-21	35.748523, 51.200132
B	08-Nov-21	35.746328, 51.204314
B	08-Nov-21	35.734010, 51.222490

Source: Confidential

Map 18.1



Annex 19 Seizure of launch containers of 9M133 anti-tank guided missiles

Figure 19.1
Seized launch containers of 9M133 anti-tank guided missiles



Source: Confidential

Figure 19.2
Seized launch containers of 9M133 anti-tank guided missiles



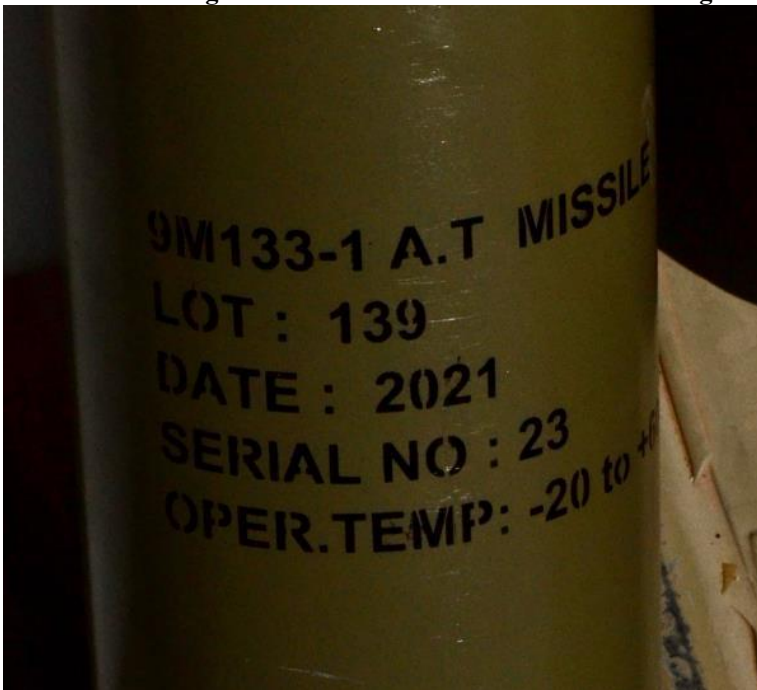
Source: Panel

Figure 19.3
Detail of marking on the ATGM launch container showing manufacture in 2021



Source: Panel

Figure 19.4
Detail of marking on the ATGM launch container showing manufacture in 2021



Source: Panel

Figure 19.5
 Omani “Certificate of Origin” for the four generators concealing the ATGMs, stating that the generators are originally from China¹⁵

Oman Chamber of Commerce & Industry
 P.O. Box: 1400
 Postal Code: 112, Muscat
 Sultanate of Oman
 Tel.: 24763700
 Fax: 24708497
 Email: occi@chamberoman.com

شهادة منشأ
 Certificate of Origin

1400
 رمز البريد
 سلطنة عمان
 هاتف: 24763700
 فاكس: 24708497

No. 482476

Re-Export إعادة تصدير Export تصدير

Name of Exporter :
 Address of Exporter :
 Name of Importer :
 Address of Importer :
 Port of Loading :
 Port of Discharge :

إسم المصدر : مؤسسة التخليص السريع الشاملة للتجارة
 عنوان المصدر : سلطنة عمان
 اسم المستورد : عمر سلطان محمد قيد
 عنوان المستورد : الجمهورية اليمنية
 ميناء التصدير : المنطقة الحرة بالمزيونة
 ميناء التفرغ : اليمن / ميناء شحن البري

Invoice الفاتورة		وسيلة الشحن	عدد الطرود	العلامات	الوزن	بلد المنشأ	نوع البضاعة
No. الرقم	القمية Amount	Means of Transport	No. of PKG's	التجارية Trade Marks	Weight (K.G)	Country of Origin	Description of Goods
MT0084	1,000	برا	4		1,000	الصين	مولفات كهربية صغيرة
	1,000 دولار		4		1,000 كجم		الاجماليات

I hereby declare that details mentioned above are true and under my responsibility
 أقر بأن البيانات المدونة أعلاه صحيحة وعلي مسؤوليتي.

Signature & Stamp of Exporter توقيع وختم المصدر

For Official Use للاستعمال الرسمي

This Signature and Stamp in the above column have been attested without the chamber bearing any responsibility on the contents of the certificate
 تم التصديق على التوقيع والختم المدون أعلاه ون تحمل الغرفة أي مسؤولية عن محتويات الشهادة

Registration No. البوابة
 Signature & Authorized Person توقيع الموظف المختص

Date: التاريخ 7/1834

Source: Confidential

¹⁵ The Panel has contacted Oman requesting information regarding the chain of custody of the generators, a response is pending.

Figure 19.6

Serial numbers of the ATGM launch containers

#	Marking	Lot #	Year #	Serial #
1	9M133-1 A.T Missile	81	2018	45??
2	9M133-1 A.T Missile	8	2021	2263
3	9M133-1 A.T Missile	12	2021	2267
4	9M133-1 A.T Missile	26	2021	2281
5	9M133-1 A.T Missile	20	2018	4443
6	9M133-1 A.T Missile	24	2018	4447
7	9M133-1 A.T Missile	39	2018	4462
8	9M133-1 A.T Missile	51	2018	4474
9	9M133-1 A.T Missile	57	2018	4480
10	9M133-1 A.T Missile	80	2018	4503
11	9M133-1 A.T Missile	95	2018	4518
12	9M133-1 A.T Missile	2	2018	4705
13	9M133-1 A.T Missile	5	2018	4708
14	9M133-1 A.T Missile	7	2018	4710
15	9M133-1 A.T Missile	18	2018	4721
16	9M133-1 A.T Missile	30	2018	4733
17	9M133-1 A.T Missile	84	2018	4787
18	9M133-1 A.T Missile	43	2021	8956
19	9M133-1 A.T Missile	4	2021	9259
20	9M133-1 A.T Missile	6	2021	9261
21	9M133-1 A.T Missile	7	2021	9262
22	9M133-1 A.T Missile	9	2021	9264
23	9M133-1 A.T Missile	10	2021	9265
24	9M133-1 A.T Missile	11	2021	9266
25	9M133-1 A.T Missile	14	2021	9269
26	9M133-1 A.T Missile	23	2021	9278
27	9M133-1 A.T Missile	27	2021	9282
28	9M133-1 A.T Missile	29	2021	9284
29	9M133-1 A.T Missile	30	2021	9285
30	9M133-1 A.T Missile	31	2021	9286
31	9M133-1 A.T Missile	32	2021	9287
32	9M133-1 A.T Missile	33	2021	9288
33	9M133-1 A.T Missile	34	2021	9289
34	9M133-1 A.T Missile	36	2021	9291
35	9M133-1 A.T Missile	37	2021	9292
36	9M133-1 A.T Missile	43	2021	9298
37	9M133-1 A.T Missile	44	2021	9299
38	9M133-1 A.T Missile	13	2021	9538
39	9M133-1 A.T Missile	14	2021	9539
40	9M133-1 A.T Missile	17	2021	9542
41	9M133-1 A.T Missile	18	2021	9543
42	9M133-1 A.T Missile	19	2021	9544
43	9M133-1 A.T Missile	20	2021	9545
44	9M133-1 A.T Missile	21	2021	9546
45	9M133-1 A.T Missile	22	2021	9547

Source: Panel

Annex 20 Economic issues that pose a potential threat to peace, security and stability

1. The economic situation and outlook for Yemen offers little cause for optimism. The following economic issues pose a potential threat to peace, security and stability.

I. Exchange Rate of the Yemeni rial (YR) and Forex Reserves

2. The stark difference in the exchange rate of YR between the GoY-controlled areas and the Houthi-controlled areas continues to be a major cause of concern for both policy makers and the population (paragraph 3 of annex 26 of [S/2022/50](#)). The exchange rate, which was YR 591 per USD at the end of 2019, reached about YR 700 per USD at the end of 2020. In November 2021, it crossed the 1,700 mark, in areas under the control of GoY. Although the exchange rate was mostly stable in the past few months, the rate in the GoY-controlled areas, most of the time, is almost double that in the Houthi-controlled areas (Table 19.1). This has challenged Yemen's ability to sustain imports of essential goods at reasonable prices, thereby pushing the problem of food insecurity to alarming proportions.

3. The following are the monthly averages of exchange rates in Aden and Sana'a from January 2021 to November 2022:

Table 20.1

Comparison of monthly averages of the exchange rates (YR/USD) in Sana'a and in Aden from January 2021 to November 2022

<i>Year</i>	<i>Month</i>	<i>Average Exchange Rate in Sana'a</i>	<i>Average Exchange Rate in Aden</i>
2021	January	592	864
	February	595	868
	March	600	853
	April	596	890
	May	594	934
	June	596	946
	July	597	1,005
	August	598	1,024
	September	600	1,184
	October	600	1,354
	November	600	1,617
	December	600	857
2022	January	602	1,089
	February	603	1,220
	March	605	1,250
	April	563	975

May	559	1008
June	558	1090
July	NA ¹⁶	1137
August	NA	1154
September	NA	1135
October	NA	1147
November	NA	1151

Source: Central Bank of Yemen (Aden)

II. Forex Reserves

4. The total foreign exchange reserves of CBY (Aden) have fallen from USD 1.68 billion in December 2021 to USD 1.08 billion in October 2022, most of which is also not liquid. There has been a downward trend since July 2022. However, with the receipt of foreign aid, the reserves as of 30 November have gone up to USD 1.34 billion, as can be seen from Table XX below.

Table 20.2

Forex Reserves from July to September 2022

<i>As on</i>	<i>Amount</i>
31 July 2022	1,529,693,382.94
31 August 2022	1,315,275,548.55
29 September 2022	1,245,423,747.55
31 October 2022	1,088,945,990.03
30 November	1,340,186,040.88

Source: Central Bank of Yemen (Aden)

¹⁶ Although CBY (Aden) did not furnish average exchange rate prevailing in Sana'a from July to November 2022, information received by the Panel from other sources indicated that the average exchange rate during this period mostly remained around 550.

Annex 21 Prohibition of Usurious Transactions Act

1. Representatives from the banking sector informed the Panel that banks in Yemen face many difficulties, obstacles, and challenges due to the war and the consequential divisive policies being adopted by the Houthis, and the dual regulatory mechanism of two central banks. The Panel found them to be critical of the new law which is based on Islamic juridical, legal, and economic considerations. They contend that it would be impossible to implement and enforce this law under normal circumstances, let alone the difficult conditions that the country is currently experiencing because of the war. The bankers argue that in the current market situation, it is wrong to consider bank interest as usury, and that in some countries, where similar or even more diluted versions of similar law was introduced, either the law was not adopted by their legislatures, or it had to be withdrawn. They further argue that this law conflicts with the rulings of the Constitutional Court of Yemen which held that bank interest did not constitute usury, and it also contravenes many provisions of the Code of Procedure, which established different procedures and time periods for litigation.

2. The representatives from the banking and the trading community further informed the Panel that they have warned the CBY (Sana'a) that promulgation of this law would cause a major economic disaster as the state will lose the most important economic tool to control inflation; the value of the national currency will decline; the banks will be reluctant to lend to the industrial, commercial, and service sectors; and make investors reluctant to invest capital in the country, thereby increasing unemployment and poverty. There is no clarity on the fate of interest accrued on the treasury bills worth billions of YRs deposited with CBY (Sana'a). Banks had previously invested about 65 percent of their deposits in treasury bills with CBY, Sana'a.¹⁷ The Houthis have reduced the interest rate on treasury bills from 16.5 percent to 12 percent.¹⁸ But since the division in the central bank, the interest amount is only calculated in the system and the commercial banks do not receive any interest amount from CBY (Sana'a), although taxes are collected from the banks.¹⁹ Since the deposits of the commercial banks at CBY (Sana'a) includes the customers' deposits, some commercial banks pay interest to the customers, and others either do not pay any interest or pay at reduced rates. Old deposits have lost more than 70 percent of their value due to the depreciation of the exchange rate and their inability to be cashed out. In 2019, CBY (Aden) announced that if any bank wants to register their treasury bills with CBY (Aden), it must shift its headquarters to Aden. Since, under the new law, no interest is to be paid on the deposits, and benefits can only be generated from the investments to be made by the banks, there would be uncertainty about the returns that the customers would expect from the banks. Similarly, if the banks cannot charge interest on the loan and credit facilities, they would be under pressure to look for appropriate investment opportunities to earn profits. Transformation of the economy requires a gradual reduction in the interest rate and the creation of a parallel investment environment in various sectors, but neither of these banks have any prior experience with such business endeavours, and the current climate in Yemen hardly provides any opportunity for new business and investments. Since banks would not find alternative means for investing their funds, they would be unable to provide credit facilities for commercial activities until an appropriate savings and investment mechanism is available. Their inability to do so would result in major upheaval in the banking sector. Millions of people, especially the pensioners, live on the monthly interest that they gain from their bank deposits, which is about 15 percent per year on savings accounts and more in case of some other fixed deposits.²⁰ Any step taken to hastily abolish interest would seriously undermine the confidence of the people. Customers would be reluctant to deposit their funds in banks because banks would be unable to offer a rewarding return. Apprehending further erosion of its value, the customers may withdraw their cash deposits, creating panic and sudden demands on the banks. Commercial banks, in such an eventuality, would be unable to respond to the sudden demand due to lack of liquidity and would face the risk of bankruptcy and closure of their operations.

3. The representatives of the business community in Yemen, the Panel interacted with, oppose the promulgation of the new law on the ground that it would adversely impact domestic trade as well as imports into Yemen, as the banks in Yemen would not have the requisite deposit base to issue letters of credit to cover the imports. Since Yemen imports about 95 percent of its food requirements, any such situation that has adverse impact on imports would push the country to a severe economic crisis.

¹⁷ CBY (Aden) informed the Panel during meeting in Aden

¹⁸ Ibid.

¹⁹ Ibid.

²⁰ Ibid.

4. The Panel was informed that the GoY and CBY (Aden) have no plans to enact or implement any such law in their areas of control. According to CBY (Aden), the new law would destroy the banking sector in Yemen. Because of the fragmentation of the banking and financial sector in Yemen, such law would lead to severe compliance burden on the banks from both the central banks, with CBY (Sana'a) implementing prohibition of usurious transactions and CBY (Aden) continuing with their existing hybrid system of allowing commercial banks to provide interest and Islamic banks to operate without interest. Some bankers argue that the enactment of the new law may lead to capital flight from Sana'a, as investors seek newer opportunities, including to Aden. This would cause further fragmentation and imbalance in the economic development in the two areas of Yemen.

5. Based on the scrutiny of the documents, received by the Panel from multiple sources, the various provisions of this new law are discussed below:

a) It prohibits usurious transactions and invalidates all forms of usurious loans, such as the interest that banks or others require for a loan, regardless of its form, including a sum that is given to the borrower or is credited to his/her current account, or the issuance of a letter of credit or documentary credit. It also invalidates interest that banks, institutions, companies, and post offices may pay on deposits and investment certificates, including interest-bearing bonds, regardless of their source. Thus, all forms of usury are prohibited in all civil and commercial transactions, and interest agreed upon, in order to receive a sum of money or to defer satisfaction of an obligation, is abolished absolutely.

b) It invalidates any contract, agreement or condition that entails or conceals usurious interest, for example, by calling it a commission or profit when the borrower does not receive a tangible benefit in return for such commission or profit or through the imposition by the buyer of an increase in exchange for deferral, known as a *murabahah* sale (resale with a stated profit), and also an instalment sale.

c) The right-holder may agree to a commission not exceeding 5 percent, if he provides a tangible, legitimate and proportionate corresponding benefit to the debtor upon payment. For example, when a bank grants a loan, apart from administrative services, it also, sometimes, provides additional services by acting on behalf of the borrower, as is the case with documentary credits and letters of credit. While commissions for provision of such services are permitted under this law up to 5 percent, there is a condition that this service must be tangible, legitimate, and commensurate with the agreed upon commission. The judge is empowered to scrutinize such commissions and if he/she finds that no tangible service is being provided in exchange for the commission, he/she may reduce the commission to an amount that is considered appropriate to him/her or may even refuse payment of the commission.

d) It provides for penalty for any person, whether as a debtor or a creditor, who is proven to have committed the offence of engaging in usurious practices. The violator can be imprisoned for a period of not less than six months and not more than one year, and fined not less than YR 500,000, and not more than YR 1 million. In case of persons who lend with interest to exploit the borrower's need or habitually lend with interest, the imprisonment shall not be less than one year, and no more than two years, and the fine shall not be less than YR 1 million, and no more than YR 3 million.

e) All provisions regarding usurious interest in laws that are currently in force shall be repealed and the relevant authorities shall regulate all civil, commercial, and banking transactions in full in accordance with the provisions of the Islamic Sharia.

f) This Act shall not apply to civil and commercial transactions that were concluded and completed before the date on which the Act is promulgated.

6. The Panel received copies of the following documents from several sources:

Figure 21.1 Documents concerning Prohibition of Usurious Transactions Act received by the Panel



مشروع قانون رقم () لسنة ١٤٤٤هـ
بمفع المعاملات الربوية

رئيس المجلس السياسي الأعلى

بعد الاطلاع على دستور الجمهورية اليمنية، وعلى الاتفاق السياسي الموقع بتاريخ ٢٨/١٦/٢٠١٦م بين أئمة الله وحلفائهم والمؤتمر الشعبي العام وحلفائه، وعلى الإعلان المسعر بتاريخ ٢٠١٦/٨/٢٠م بتشكيل المجلس السياسي الأعلى، وعلى قرار المجلس السياسي الأعلى رقم (١) لسنة ٢٠١٦م بشأن تحديد مهام المجلس والمختصاصاته، وبعد موافقة مجلس النواب.

أصدرنا القانون الآتي نصه:

- مادة (١) - تمنع المعاملات الربوية بكل صورها في جميع المعاملات المدنية والتجارية التي تجري بين الأشخاص الطبيعيين والاعتباريين، وينبطل بطلاناً مطلقاً جميع الفوائد التي يتم الاتفاق عليها مقابل الاتفاق بمبلغ من النقد في مقابل التأخير في الوفاء بالإلتزام.
- ب- كل عقد أو شرط يظهر أنه ينطوي أو يستتر لفائدة ربوية بطلان لا عمل عليه والمضمر كما يظهر في الرويات، ويعتبر من قبل الفوائد المستتره كل صولة أو منفعة ... بشرطها الدائن (المقرض) لا يقابلها منفعة حقيقية مشروعة، والزيادة في برضاها (بشرطها) البيع (مراعاة أو بالتبعية) في قيمة السلعة لأجل التسا.
- مادة (٢) يجوز لصاحب الحق الشرط صولة بما لا تزيد على نسبة (٥%) بشرط أن يقابلها منفعة حقيقية ومشروعة بقدمها المقرض للمدين بالوفاء، وللغاضي الحكم بطلاناً مطلقاً أو جزئياً ما لم يحقق المنفعة المذكورة أو تكتسب غير متناسبة مع قدر الصولة.
- مادة (٣) يطبق بخصوص البيوع الربوية - رياء الفطل - رياء الفسل (النساء) المواد من (٥٦٣ - ١٠٥) من القانون المدني.
- مادة (٤) لا يعد من الربا الآتي:-
 - الحكم على البيع ومن في حكمه عند استحقاق المبيع للتغير أو نحو ذلك ببارق سعر المعلقة.
 - الحكم على الغائب بضمان العين المعصومة وظنها بأوراق القيم من تاريخ الغيب حتى تاريخ الوفاء وضمان نفس السعر وفقاً لأحكام المواد (٥٥٤، ١١٤) من القانون المدني.
- مادة (٥) - إذا لم يتم المدين بالوفاء بالمدين عند حلول الأجل مع قدرته عليه، جاز للدائن أن يرفع الأمر للمحكمة المختصة، فإذا ثبت ذلك للمحكمة المختصة جاز لها أن تمهل المدين مدة لا تزيد على ثلاثة أشهر مع أمره بإتداء، فإذا مضت المدة ولم يؤد ما يؤد عليه أمرت المحكمة بحسمه حتى يؤدي الدين الذي عليه.
- لا يخل الحكم للمتعوض عليه في الفقرة (١) من هذه المادة بما تعلق من حق في التخلي عن أموال المدين لاستيفاء الدين وحقه في الحصول على تعويض عند إذا ثبت أنه تخلف ضرر محقق بسبب التأخير عن الوفاء.



- مادة (٦) يجوز الاتفاق خارج البلد على مقدار التعويض في حصة التأخير عن الوفاء بالمدين على أن يراضى أحد الطرفين.
- مادة (٧) يُطلب بتجس من مدة لا تقل عن ستة أشهر ولا تزيد على سنة، وبمراعاة لا تقل عن خمسةة الف ريال ولا تر على مليون ريال كل من خلاف أحكام المادة (١) من هذا القانون، وتكون العقوبة الحبس لمدة لا تقل عن سنته ولا تزيد على سنتين، وبمراعاة لا تقل عن مليون ريال ولا تزيد على ثلاثة مليون ريال إذا استغل الدائن حاجة المدين أو حوى نفسه أو كان معتمداً على الإفراض بآثها.
- مادة (٨) ينشأ بموجب أحكام هذا القانون صندوق يُسمى (صندوق الإفراض الحسن) يتمتع بالشخصية الاعتبارية والاستقلال المالي والإداري، ويخضع لإشراف رئيس الجمهورية، ويصدر بتعليمات الصندوق ونظامه المالي والإداري قرار من رئيس الجمهورية على أن يكون من ضمن موارده المالية مساهمات الدولة ومؤسساتها والنسبة المخصصة من الزكاة والأموال الموقوفة لهذا الغرض على أن تتحمل الدولة التكاليف التشغيلية للصندوق.
- مادة (٩) تُنفي كافة الأحكام الخاصة بالفوائد الربوية المنصوص عليها في القوانين النافذة، كما يلغى أي لفظ أو عبارة تشير إلى الفائدة الربوية أينما وردت في تلك القوانين، ويجب على الجهات ذات العلاقة تنظيم كافة المعاملات المدنية والتجارية والمصرفية بما يتوافق كلياً مع أحكام الشريعة الإسلامية.
- مادة (١٠) لا يبري هذا القانون على المعاملات المدنية والتجارية التي تم إبرامها قبل تاريخ صدور هذا القانون التي استكملت أثارها.
- مادة (١١) يُعمل بهذا القانون من تاريخ صدوره ويُنشر في الجريدة الرسمية.

صدر برئاسة الجمهورية - بالوكالة
بتاريخ / / ١٤٤٤هـ
الموافق / / ٢٠٢٢م

مهدي محمد المشاط
رئيس المجلس السياسي الأعلى

المذكرة التفسيرية لمشروع قانون رقم () لسنة ٢٠٢٢م بشأن منع المعاملات الربوية

فطلبنا أن يعكس هذا القانون حاساً بالمعاملات الربوية أيضاً كسات في المعاملات التجارية أو المدنية، رقم علمنا أن القانون المدني يمنع المعاملات الربوية في مجال المعاملات وذلك لتوحيد الأحكام المتعلقة بالربا وكذلك لأهمية الإشارة إلى حكمه بعض الصور التي قد توهم أنها من قبيل الصورة الربوية حتى لا يشتمل المخلان حكماً أن مع المعاملات الربوية في المعاملات التجارية إلى جانب المعاملات المدنية التي تعدل في بعض الصور التي تشمل حلول ما سبقت على منع الربا من مشكلات تتعلق بالتشجيع على الفروض غير الربوية من حيث وضع الضوابط التي من شأنها الحد من ممانعة المدين وفقاً لتأدية مطلق العجز عليه.

مادة (١) - تمنع المعاملات الربوية بشكل صوره في جميع المعاملات المدنية والتجارية التي تجري بين الأشخاص الطبيعيين والاعتباريين، وينبطل بطلاناً مطلقاً جميع الفوائد التي يتم الاتفاق عليها مقابل الاتفاق بمبلغ من النقد أو مقابل التأخير في الوفاء بالإلتزام.

ب- كل عقد أو شرط يظهر أنه ينطوي أو يستتر لفائدة ربوية بطلان لا عمل عليه والمضمر كما يظهر في الرويات، ويعتبر من قبل الفوائد المستتره كل صولة أو منفعة ... بشرطها الدائن (المقرض) لا يقابلها منفعة حقيقية مشروعة، والزيادة في برضاها (بشرطها) البيع (مراعاة أو بالتبعية) في قيمة السلعة لأجل التسا.

مادة (٢) يجوز لصاحب الحق الشرط صولة بما لا تزيد على نسبة (٥%) بشرط أن يقابلها منفعة حقيقية ومشروعة بقدمها المقرض للمدين بالوفاء، وللغاضي الحكم بطلاناً مطلقاً أو جزئياً ما لم يحقق المنفعة المذكورة أو تكتسب غير متناسبة مع قدر الصولة.

مادة (٣) يطبق بخصوص البيوع الربوية - رياء الفطل - رياء الفسل (النساء) المواد من (٥٦٣ - ١٠٥) من القانون المدني.

مادة (٤) لا يعد من الربا الآتي:-

- الحكم على البيع ومن في حكمه عند استحقاق المبيع للتغير أو نحو ذلك ببارق سعر المعلقة.
- الحكم على الغائب بضمان العين المعصومة وظنها بأوراق القيم من تاريخ الغيب حتى تاريخ الوفاء وضمان نفس السعر وفقاً لأحكام المواد (٥٥٤، ١١٤) من القانون المدني.

مادة (٥) - إذا لم يتم المدين بالوفاء بالمدين عند حلول الأجل مع قدرته عليه، جاز للدائن أن يرفع الأمر للمحكمة المختصة، فإذا ثبت ذلك للمحكمة المختصة جاز لها أن تمهل المدين مدة لا تزيد على ثلاثة أشهر مع أمره بإتداء، فإذا مضت المدة ولم يؤد ما يؤد عليه أمرت المحكمة بحسمه حتى يؤدي الدين الذي عليه.

لا يخل الحكم للمتعوض عليه في الفقرة (١) من هذه المادة بما تعلق من حق في التخلي عن أموال المدين لاستيفاء الدين وحقه في الحصول على تعويض عند إذا ثبت أنه تخلف ضرر محقق بسبب التأخير عن الوفاء.

- مادة (٦) يجوز لساحب الحق الاتفاق على صولة بما لا تزيد على نسبة (٥%) بشرط أن يقابلها منفعة حقيقية ومشروعة بقدمها المقرض للمدين بالوفاء، على أنه يجوز للقاضي عدم الحكم حكماً كلياً أو جزئياً بهذه الممول إذا لم يمكن هناك منفعة حقيقية مشروعة تقابل هذه الممول أو أنها لا تتناسب مع مقدار الممول.
- مادة (٧) يطبق بخصوص البيوع الربوية - رياء الفطل - رياء الفسل (النساء) المواد من (٥٦٣ - ١٠٥) من القانون المدني.
- مادة (٨) لا يعد من الربا الآتي:-
 - الحكم على البيع ومن في حكمه عند استحقاق المبيع للتغير أو نحو ذلك ببارق سعر المعلقة.
 - الحكم على الغائب بضمان العين المعصومة وظنها بأوراق القيم من تاريخ الغيب حتى تاريخ الوفاء وضمان نفس السعر وفقاً لأحكام المواد (٥٥٤، ١١٤) من القانون المدني.



<p>١٠) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>	<p>١١) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>
<p>١٢) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>	<p>١٣) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>
<p>١٤) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>	<p>١٥) زيادة المجلس مدة لا تقل عن ستة أشهر ولا تزيد على سنة، ويفرض على من تقلد من الأعمال اليومية منها مكان أو وقتا وقد شهدت العقود في حق القرض والقيادة عندما يكون ذلك استغناء ما قبل القرض أو مكانه بمقتضى الإرضاء بالقيادة.</p>



الصفحة 4 من 5

نظام ومبادئ شؤون قرض معتمات الروبية

التعامل الروبي أي مكان حوزته عمل محرم في المستوى اليمني حكما إن القانون اليمني الذي يمثل تشريع لأحكام الشريعة الإسلامية قام به مجموعة من علماء اليمن المتبحرين نصح سراسر على عدم جواز الاتفاقات الروبية حيث نصت المادة ٢٥٦ م على أنه يشكل إيقاع على فائدة روية باطل ولا يعمل به ، ومع ذلك يجوز لصاحب الحق أن يتفق على ضمان في مقابل أي عمل يقوم به كندسة القرض بالوفاء ولا يجوز أن تزيد النسبة لتتفق عليها في مقابل الأمور للتصوير عنها في الفترة السابقة عن (٤) من جهة الحق ، ويجوز للفاضي أن يرضى بالحكم بالمقابل لتتفق عليه إذا تبين أنه لا يمثل إيقاعا حقيقيا من قبل صاحب الحق ، أو أن يتفحصه بنسبة ما تبين أنه نقص من الاتفاق الحقيقي من النسبة لتتفق عليها مع مراعاة الفرق التجاري فيما لا يخالف شرعا.

بالإضافة إلى أنه نتمتع بالتعاملات الروبية ومنها البيوع الروبية في الفرع الأول من الفصل الرابع من الباب الأول من المقتضبات الثالث ، وأبطال ككل صور البيوع الروبية سواء بالنسبة لرضا العمل روبا اليه وروا التمسأ روبا القرض حكما أنه أبطل ككل صور البيوع والشروط التي يتم استخدامها للتعامل على الروبا.

ولكن عند عدد من القوانين الخاصة مثل القانون التجاري والقوانين ذات العلاقة بعمل البنوك وقانون الزيد وغيرها من القوانين أجازت التعاملات الروبية وعلى راسها ربا القرض وكذلك قوانين البنوك الإسلامية أجازت صور مختلفة من التعاملات التي لا تختلف عما تقوم به البنوك الأخرى إلا أنها عدت إلى إبطال التعاملات الروبية تحت صور من التعاملات أشهرها بيع القراض والشراسة التمسأ بالتعميل وقد استنتج

وما يجدر ملاحظته أن التعاملات الروبية التي تمارسها البنوك في بلادنا تتجاوز الحدود التي تمارس الروبا في إطارها في قوانين الغرب فهي تتكاتف أربع صور الروبا القرض بكثر من صور الفسح والتصف ويبان ذلك كالتالي:

١. إن أغلب التصورات التي أجازت التعامل بالرباه لم تكن صريحة بما يتفق حتى يتم الحكم من قبل القضاء.
٢. تمسك المحاكم التجارية بالفائدة المركبة رغم عدم وجود نص يجزئها وإنما استنادا إلى عرف رغم تضامها مع نصوص شرعية وتخصص أمره.
٣. أن النصوص القانونية وعلى خلاف السائد في أغلب دول العالم لم تنص حد أقصى للفائدة لتتفق عليها وتقتضي ذلك جواز الاتفاق على الفائدة مهما كانت نسبتها.



٤. في غياب التصور ولكن بمباركة من القضاء التجاري تمارس البنوك إلى جانب اقتراح جريمة الربا المتكررات التالية:

- لا تقوم بأي نشاط استثماري حقيقي بل يقتصر نشاطها على تلقي الودائع وإعادة إقراضها وحصولها على الفرق بين الفائدة المدينة والدائنة.
- بالإضافة إلى أن البنوك لا تقوم بتوظيف حقيقي لأموالها فأغلب نشاطها في منح القروض التجارية للاستثمار في الأوراق التجارية.
- وكنتيجة طبيعية فالعمل بالنسبة لها دائن أو مدين فقط لذلك تقتصر دراساتنا الإئتمانية على الامتثال بالضمانات ورأس المال والقدرة الإئتمانية دون النظر إلى هـ والبنوك الإسلامية وإن كان المفترض أنها تتعامل بسعر الفائدة الروبية وإنما يتعامل على أساس المشاركة في الربح والخسارة فيكون ويحيا ناتج عن الاستثمار الفعلي لأموال المودعين والبنك في كفاية القطاعات على أساس عدم المضاربة الشرعية.
- ولكن حصل تحويل لكافة صيغ التمويل الإسلامية تحت مصوغات مختلفة حتى أقرب نشاطها من أنشطة البنوك التقليدية بل تمحور عملها في نوع واحد من الصيغ وهي صيغة البيع مرابحة.



Source: Confidential

Appendix A Unofficial translation of documents relating to the Prohibition of Usurious Transactions Act

Republic of Yemen
The Cabinet

In the name of God, the
Merciful, the Compassionate

No.: *waw/2/333*
Date: 16 Safar A.H. 1444
Corresponding to: 12
September A.D. 2022

Mr. Yahya Ali Al-Ra'ji
Speaker of the House of Representatives

Sir,

I transmit to you herewith the Prohibition of Usurious Transactions Act, which the Cabinet endorsed by its Decision No. 2 of A.H. 1444 at its second meeting on 9 Safar A.H. 1444 (5 September A.D. 2022), along with a copy of the observations of the Central Bank.

We trust that the required legal steps will be taken.

Accept, Sir, the assurances of my highest consideration.

(Signed) Abdulaziz Salih bin Haptur

Prime Minister

cc:

Director of the Office of the Presidency of the Republic
Secretary-General of the Cabinet
Secretary-General of the Cabinet

Republic of Yemen**The Cabinet****Secretariat****Cabinet Decision No. 2 of A.H. 1444 AH concerning the Prohibition of Usurious Transactions Act**

The Cabinet, having reviewed communication No. 1/*min.waw*, dated 7 Muharram A.H. 1444 (3 August 2022) from the Minister of Legal Affairs, concerning the draft act on the prohibition of usurious transactions, which was amended following its withdrawal from the House of Representatives, decides to:

1. Approve the Prohibition of Usurious Transactions Act.
2. Instruct the Supreme Economic Committee to conduct an economic study of the Act and submit its observations, if any, to the House of Representatives within a week from today's date.
3. The Minister for House of Representatives and Shura Council Affairs and the Minister of Legal Affairs shall complete the legal steps following the one-week period granted to the [Supreme] Economic Committee.
4. This Decision shall enter into force on 9 Safar A.H. 1444 AH (5 September A.D. 2022).
5. This Decision shall be implemented by means of appropriate administrative measures.



Against	Abstaining	Implementing parties	
None	None	Primary	Secondary
		Minister of State for House of Representatives and Shura Council Affairs	
		Minister of Legal Affairs	
		Acting Chair of the Supreme Economic Committee	

Duration: Permanent

Session No. 2, held on 9 Safar A.H. 1441 (5 September A.D. 2022), No. of pages: 14 (preliminary draft), National Salvation Government (8)



Republic of Yemen
Ministry of Legal Affairs

In the name of God, the
Merciful, the Compassionate

Number: 76/*kaf qaf mim*
waw

Date: 16 Safar A.H. 1444

Corresponding to: 12
September A.D. 2022

Mr. Ali Abu Haligah

Minister of State for House of Representatives and Shura Council Affairs

Sir,

Subject: Draft act concerning the prohibition of usurious transactions

The Ministry of Legal Affairs presents its compliments to you and wishes you success in your duties.

With regard to the above-mentioned subject, the Cabinet, at its session 9 Safar A.H. 1444 (9 May A.D. 2022), adopted a decision regarding the draft act on the prohibition of usurious transactions. Attached herewith you will find the draft act, stamped "For review", and the related explanatory note.

Please review the draft act and then present it to the House of Representatives, with a view to completing the relevant constitutional procedures.

Accept, Sir, the assurances of my highest consideration.

(Signed) Isma'il Muhammad **al-Mubaqiri**

Minister of Legal Affairs

Republic of Yemen

For review

16 Safar A.H. 1444

Ministry of Legal Affairs

Draft Act No. of A.H. 1444 on the prohibition of usurious transactions

The President of the Supreme Political Council,

Having reviewed the Constitution of the Republic of Yemen,

The Political Agreement signed on 28 July 2016 between *Ansarallah* and its allies, and the General People's Congress and its allies; the declaration issued on 6 August 2016 concerning the establishment of the Supreme Political Council; and Supreme Political Council resolution No. 1 (2016) establishing the functions and competencies of the Council,

Has promulgated the following Act:

Article 1 (a) Usurious transactions of any kind are prohibited in all civil and commercial transactions that are conducted between natural and legal persons, and all interest agreed upon in order to receive a sum of money or to defer satisfaction of an obligation shall be abolished absolutely.

(b) Any contract, agreement or condition that entails or conceals usurious interest is null and void, inasmuch as that which is implied is tantamount to that which is stated with regard to usury. Any commission or profit stipulated by the creditor (lender) where there is no tangible and legitimate corresponding benefit and any increase in the value of the goods (whether in the form of *nurabahah* [resale with a stated profit] or instalments) stipulated by the seller in exchange for deferral of payment are considered forms of hidden interest.

Article 2 The right holder may agree to a commission not exceeding 5 per cent provided that he provides a tangible, legitimate and proportionate corresponding benefit to the debtor upon payment. A judge has the discretion not to order payment, whether in whole or in part, of a commission if no tangible or legitimate benefit is provided or if such benefit is not proportional to the amount of the commission.

Article 3 Articles 563 to 605 of the Civil Code shall apply to usurious sales (*fadh* [unjustified enrichment] and *nasa'* [delayed payment]).

Article 4 The following are not considered usurious practices:

1. The seller and those with a similar status, when collecting the amount owed for a third party or someone with a similar status, are required to take into account the exchange rate differential.

2. A usurper is required to guarantee the usurped property and its yield at the highest value, from the date of the usurpation until the date of payment, and to cover any decrease in price in accordance with the provisions of articles 545 and 1140 of the Civil Code.

Article 5 1. If the debtor fails to pay at the appointed time, although he/she is able to do so, the creditor has the right to refer the matter to the competent court. If the competent court is satisfied, it may grant the debtor a grace period not exceeding three months in which to perform his/her obligation. If he/she nonetheless fails to perform, the court shall order that he/she be imprisoned until he/she satisfies the debt.

2. The provisions set out in paragraph 1 of this article shall be without prejudice to the creditor's right to execute against the debtor's assets in order to satisfy the debt or his right to obtain fair compensation, in the manner prescribed by law, if it established that he has been harmed as a result of the delay in payment.

Article 6 An agreement may be reached outside the scope of the contract regarding the amount of compensation that must be paid when repayment of debt is delayed, provided that such is in accordance with the provisions of articles 348, 354 and 355 of the Civil Code.

Article 7 Any person who violates the provisions of article 1 of this Act shall be imprisoned for a period of not less than six months and not more than one year, and fined not less than 500,000 riyals and not more than 1 million riyals. The term of imprisonment shall be not less than one year and no more than two years, and the fine shall not be less than 1 million riyals and no more than 3 million riyals if the creditor exploits the situation of the debtor, acts arbitrarily or customarily lends at usurious rates.

Article 8 Pursuant to the provisions of this Act, there shall be established a fund named the “Interest-Free Lending Fund”. It shall have a legal personality and financial and administrative independence, and shall be under the supervision of the President of the Republic. The President of the Republic shall issue a decision concerning the structure of the Fund and its financial and administrative regulations, provided that its financial resources shall include contributions from the State and its institutions, the proportion of zakat allocated for it and the funds set aside for this purpose. The State shall bear the operational costs of the Fund.

Article 9 All provisions regarding usurious interest in laws that are currently in force shall be repealed, and any term or phrase referring to usurious interest wherever it appears in those laws shall be repealed. The relevant authorities shall regulate all civil, commercial and banking transactions in full accordance with the provisions of the Islamic sharia.

Article 10 This Act shall not apply to civil and commercial transactions that were concluded and completed before the date on which the Act is promulgated.

Article 11 This Act shall enter into force from the date of its promulgation and shall be published in the *Official Gazette*.

Promulgated at the Presidency of the Republic, in the capital, Sana’a

On A.H. 1444 Corresponding to A.D. 2022

Mahdi Muhammad ~~al-Mashat~~
President of the Supreme Political Council

Explanatory note relating to draft Act No. (2022) on the prohibition of usurious transactions

Although we are aware that the Civil Code prohibits usurious transactions, we chose to develop an act that specifically addresses usurious transactions, whether commercial or civil transactions, of any kind in order to unify the provisions related to usury and owing to the importance of highlighting certain forms [of transactions] that may be misconstrued as being usurious, so that they are not covered by the prohibition. In addition, the prohibition of usury in commercial and civil transactions required the introduction of refinements in relation to certain types [of transactions] because they offer solutions to the problems that will arise from the prohibition of usury. The intention is to encourage non-usurious loans by putting in place controls that are designed to limit procrastination by debtors, in accordance with the rule “procrastination in the repayment of a debt by a rich person is injustice”.

Grounds and justification for the Prohibition of Usurious Transactions Act

Usurious transactions, whatever their form, are prohibited under the Constitution of Yemen and Civil Code, of which the latter constitutes a codification of the provisions of Islamic sharia that was carried out by a group of Yemeni Islamic scholars. Usurious agreements are expressly prohibited under the Civil Code, article 356 of which provides that any agreement that calls for usurious interest is invalid and unenforceable, and any agreement that conceals usurious interest is also invalid and unenforceable. However, the right holder may agree to a commission in exchange for any work that he/she carries out for the benefit of the debtor. The agreed upon percentage in exchange for the performance of that which is stipulated in the preceding paragraph shall not exceed 5 per cent of the right's value. The judge may reject the judgment for the agreed consideration if it is found that it does not represent a real agreement by the right holder, or if it decreases it in proportion to what is found to be a lack of real agreement from the agreed percentage, taking into account commercial custom in a manner that is not contrary to Sharia. A judge may reject the stipulation relating to the agreed upon consideration if it is found that it does not represent a genuine agreement by the right holder, or he/she may order a proportionate reduction in the amount agreed upon if it is determined that there is a negative differential between the actual agreement and the agreed upon percentage, while taking into account customary business practice but without contradict the sharia.

In addition, the Code regulates usurious transactions, including usurious sales, in its Title III, Part I, Chapter IV, Section I. It abolishes all forms of usury, including unjustified enrichment, taking possession reciprocally, deferred payment and interest-based lending, as well as forms of sales and conditions that are used to circumvent [the prohibition against] usury.

However, there are several special laws, such as the Commercial Code, banking laws, the Postal Code and other laws that allowed usurious transactions, in particular usurious lending. In addition, the laws relating to Islamic banks sanctioned various forms of transactions that are no different than those performed by [regular] banks, except in that they deliberately concealed usury under various guises, the most well-known of which are *murabahah* [resale with a stated profit] sales, partnership ending in ownership and the contract for manufacture.

It is worth noting that the usurious transactions conducted by banks in our country the forms of usury practiced under the laws of the West. They engage in the most heinous forms of usury, including fraud and arbitrary conduct.

1. Most of the provision that permitted usury were not sufficiently explicit so as to allow the judiciary to hand down judgments.
2. Commercial courts have ruled in favour of compound interest, despite the fact that there is no provision that sanctions such interest. Their rulings have been based custom, although that custom contradicts the provisions of the sharia and peremptory laws.

β. Contrary to the situation in most countries, [our laws] did not set a maximum limit for the agreed upon interest. This means that it is permissible to agree upon any rate of interest, regardless of its percentage.

4. Regardless of the fact that there are no relevant legal provisions, but with the blessing of the commercial courts, banks, in addition to the crime of usury, engage in the following practices:

- They do not engage in any genuine investment activity. All they do is take deposits and use them to make interest-bearing loans.
- In addition, banks do not make real use of their funds. Their principal activity is commercial lending for investment in commercial papers.
- As a result, the customer, to the banks, is either a creditor or debtor. Their credit assessments are limited to collateral, capital and credit worthiness, without consideration for [text cut off].

5. Islamic banks are not supposed to offer interest-bearing loans. Instead, their business is based on sharing in profit and loss. Their profits are derived from investing the funds of both depositors and the bank in various sectors through mudarabah [silent partnership] contracts. However, all forms of Islamic financing have been skewed to such an extent, their activities are now almost identical to those of conventional banks. Indeed, their activities are now primarily centred on murabahah sales [resale with a stated profit].

Appendix A Unofficial Translation of Zakat Infographics
Infographic of the most key projects of the General Authority of Zakat during two years

انفوجرافيك أبرز مشاريع الهيئة العامة للزكاة خلال سنتين

مليار و 745 مليون ريال يمني 9 - YR 9 billion and 745 million

Project of 500, 000 families

مشروع 500 الف اسرة

اسرة 620.000 - 620,000 families

مليون ريال 417 - YR417 million

Hodeidah Project

مشروع الحديدة

41,000 families - 41000 أسرة
 Zakat Al Fitr Project
 مشروع زكاة الفطر
 Harvest Project
 مشروع حياض وبقايا حياض يوم حياض
 60,000 families - 60 الف أسرة
 100,000 Kedah (cups) - 100 الف قحج
 Orphans Guardianship: 5000 orphans
 كفالة الأيتام: 5000 يتيم
 YR 50 million per month - 50 مليون ريال شهريا
 YR 600 million per month - 600 مليون ريال شهريا
 Orphanage Support Project
 مشروع دعم دور الأيتام
 YR 31 million - 31 مليون ريال
 Eid and Winter Clothing
 كمبزة العيد والشتوية
 50,000 beneficiaries - 50 الف مستفيد
 YR 544 million 544 مليون ريال
 Food Baskets' Project for Quarantine Centers
 مشروع الحثبات الغذائية لمراكز الحجر الصحي
 10,000 food Baskets - 10 الف حقيبة غذائية
 YR160 million 160 مليون ريال
 Emergency and Relief Aid
 المساعدات الطارئة والاعانة
 46,000 cases - 46 الف حالة
 YR 777 million - 777 مليون ريال
 Medical Camps Project
 مشروع المخيمات الطبية
 24,000 beneficiaries - 24 الف مستفيد
 12 Medical Camps - 12 مخيم طبي
 Project to support hospitals operating with medical devices
 مشروع دعم المستشفيات العاملة بالاجهزة الطبية

YR 2 billion - 2 مليار ريال
 Project of Debtors
 مشروع الدائنين
 YR 2 billion and 250 million - 2 مليار و250 مليون ريال
Project to support the families of the martyrs and the families of the war prisoners
 مشروع دعم أسر الشهداء وأسرى المحرطين وأسرى الانصارى
 YR 3 billion and 900 million - 3 مليار و900 مليون ريال
 Medical Assistance
 المساعدات الطبية
 2,600 people - 2600 شخص
 YR 490 million - 490 مليون ريال
Wounded Support Project
 مشروع دعم الجرحى
 One billion and 800 million
 مليار و800 مليون ريال
Project to support the released prisoners
 مشروع دعم الانصارى المحرطين
 YR 326 million - 326 مليون ريال
Supporting scholars, students, summer centers, and university campus
 دعم العلماء وطالب العلم والمراكز الصيفية
 One billion
 مليار ريال
 Persons with psychosocial disabilities and persons with special needs
 المكفوفين والبصيرين وذوي الاعاقات الخاصة
 5157 persons - 5157 شخص
 YR100 million - 100 مليون ريال
 Marriage and Mass Weddings Assistance
 المساعدات بالزواج والاحرام الجماعية
 Project to support charitable kitchens, ovens and charity tables
 مشروع دعم المطابخ الخيرية والاقراص وموائد الاحرام
 YR600 million - 600 مليون ريال

Figure 22.2
Distribution cash to enemy prisoners

26/11/2022, 23:58 The inauguration of the distribution of cash and in-kind zakat to enemy prisoners at a cost of 150 million riyals – the General Authority for...

[Press here](#) To download the zakat declaration



[< news](#) [< Home](#)



The Inauguration Of The Distribution Of Cash And In-Kind Zakat To Enemy Prisoners At A Cost Of 150 Million Riyals

<https://www.zakatyemen.net/2022/05/01/التشديد-توزيع-الزكاة-النقدية-والعينية-ل/1>

1/4

26/11/2022, 23:58

The inauguration of the distribution of cash and in-kind zakat to enemy prisoners at a cost of 150 million riyals – the General Authority for...

Press here To download the zakat declaration

Zakat | Saba

The General Authority for Zakat, in coordination with the National Committee for Prisoners Affairs, launched today a project to distribute cash and in-kind zakat to enemy prisoners at a cost of 150 million riyals.

At the inauguration, the head of the General Authority for Zakat, Sheikh Shamsan Abu Nashtan, explained that the distribution of monetary and in-kind gifts to enemy prisoners in army prisons and popular committees comes in compliance with the Almighty's saying: "And they feed food out of love for it, the poor, the orphan, and the captive"

He pointed out that the projects directed at enemy prisoners embody the principles and greatness of Islam, which urges and recommends good for the prisoner, and reflects the morals, values and customs of the Yemeni people. The Yemeni people transcend their wounds, and the prisoners are treated with dignity

Abu Nashtan pointed out that the file of the prisoners is humanitarian, which requires that there be serious steps by the other side in response to the initiative launched by the revolutionary leadership and the Supreme Political Council to release all prisoners, all for all

For his part, the advisor to the President of the Supreme Political Council, Allama Muhammad Muftah, praised the Zakat Authority's initiative to aid the enemy's prisoners with a cash and in-kind project embodying the principles of the Islamic religion of respecting and caring for the prisoner

He said: "We hope that we do not have prisoners left and that our prisoners are released from the prisons of the enemy, because had it not been for our prisoners with the enemy, we would not have needed their prisoners to remain with us, but the enemy is the one who caused the suffering of everyone, especially the suffering of our prisoners, killing and torturing them in their prisons"

In turn, Ali al-Saqqaf, the representative of the Zakat Authority, indicated that the authority launched the project at a cost of 150 million riyals for all enemy prisoners, embodying the principles of Islam and delivering a message to the world in dealing with prisoners during wars

He stressed the authority's keenness to embody the culture of the Qur'an. He said, "The prisoner, whoever he is, has become a prisoner with rights and duties, despite the suffering of the prisoners of the army and the popular committees in the prisons of the enemy and his treatment and torture of them"

At the inauguration, in the presence of the two representatives of the Zakat Authority for the Resources Sector, Dr. Ali Al-Ahnoumi, and the Awareness and Rehabilitation Sector, Ahmed Majali, a member of the National Committee for Prisoners' Affairs, Ahmed Abu Hamra, confirmed that the prisoners' file is human and the affected are the families of the prisoners from both sides. As a human being and not to involve him in political files

<https://www.zakatyemen.net/2022/05/01/التشيين-توزيع-الزكاة-النقدية-والعينية-ل->

2/4

26/11/2022, 23:58

The inauguration of the distribution of cash and in-kind zakat to enemy prisoners at a cost of 150 million riyals – the General Authority for...



<https://www.zakatyemen.net/2022/05/01/التدشين-توزيع-الزكاة-التغذية-والعينية-ل-3>

3/4

Source: [https://www.zakatyemen.net/2022/05/02/.](https://www.zakatyemen.net/2022/05/02/)

Figure 22.3
Distribution of cash gift to the wounded and war disabled

27/11/2022, 00:00

The General Authority for Zakat launches a project for distributing cash gifts to the wounded and the war-disabled – The General Authorit...

[Press here](#) To download the zakat declaration



< news < Home



The General Authority For Zakat Launches A Project To Distribute Cash Gifts To The Wounded And War-Disabled

Zakat | Today, the General Authority for Zakat launched a project to distribute cash gifts to the wounded and war-disabled in hospitals and care centers in the capital Sana'a and the governorates, in coordination with the Wounded Foundation and the Yemen

<https://www.zakatyemen.net/2022/05/02/الهيئة-العامة-للزكاة-تدشن-مشروع-توزيع>

1/3

27/11/2022, 00:00

The General Authority for Zakat launches a project for distributing cash gifts to the wounded and the war-disabled – The General Authorit...

Future Association for the Care and Rehabilitation of the Disabled, at a cost of 292 million and 330 thousand riyals, under the slogan "Loyalty to the People of Loyalty".

At the inauguration, the Undersecretary of the Zakat Authority, Ali Al-Saqqaf, the Undersecretary of the Resources Sector, Dr. Ali Al-Ahnoumi, the Secretary-General of the Future of Yemen Society, Eng. Cash and in-kind gifts.

The visiting delegation of those in charge of the care centers listened to an explanation about the services and care provided to the wounded and the handicapped.

During the inauguration, the representative of the commission, Ali al-Saqqaf, confirmed that the project, which targets the most important segment, namely the wounded and the war-disabled on the blessed Eid al-Fitr, is a continuation of the activities of the Ramadan Zakat Authority as a duty for the Zakat Authority and the state to take care of this segment and exchange loyalty with loyalty.

He emphasized the keenness of the Zakat Authority to support the Foundation for the Wounded and the Society for the Future of Yemen in their tasks and obligations towards the wounded and the war-disabled and other stationed and the families of the great martyrs as a translation of the directives of the revolutionary and political leadership.

For his part, the Undersecretary of the Resources Sector, Dr. Ali Al-Ahnoumi, pointed out the importance of the project, which targets the wounded, the war-disabled, and the living martyrs, which comes in implementation of the directives of the Leader of the Revolution, Mr. Abdul-Malik Badr Al-Din Al-Houthi, and the President of the Political Council, His Excellency Field Marshal Mahdi Al-Mashat.

He emphasized that the wounded, with their great sacrifices and their remains, achieved steadfastness and great victory. He pointed out that whatever is presented and will be presented to this important and great segment, it will not fulfill their right.

بدوره أوضح الأمين العام لجمعية مستقبل اليمن، بندر الحمزي، أن هيئة الزكاة قدمت هدايا مالية لأكثر من 7 آلاف معاق وكسوة أبناء ألفين و 134 أسرة من أسر المعاقين وكذا هدايا نقدية للمرضى من الحالات النفسية لأكثر من ألف و 500 حالة إلى جانب العديد من المشاريع التي كان لها الأثر الإيجابي.

وثن دور هيئة الزكاة لاهتمامها بجميع فئات المجتمع والتي تعتبر نموذجا رائداً يحتذى به وأصبحت الملجأ للفقراء والمساكين والمحتاجين وحطمت أهداف العدوان الذي سعى لتأجيج الوضع الإنساني.

وأكد سعي الجمعية إلى تنفيذ مشاريع في مجال التمكين الاقتصادي والزراعي كون هناك نماذج رائدة لم تمنعهم الإعاقة من الإبداع والمنافسة وأن يصبحوا قدوة كما كانوا نموذج وقدوة في التضحية والدفاع عن الوطن.

فيما أشار المدير التنفيذي لمؤسسة الجرحى، علي الضحاني، إلى أن مشروع توزيع الهدايا النقدية للجرحى الأوفياء في المستشفيات ومراكز الرعاية بالأمانة والمحافظات لأكثر من ألف و 200 جريح يأتي ضمن برامج تحسين رعاية الجرحى بتمويل هيئة الزكاة بقيمة 31 مليون و 875 ألف ريال.

بدورهم ثمن الجرحى ومعاقى الحرب هذه الزيارة الكريمة لهيئة الزكاة والتي تدل على اهتمام القيادة الثورية والسياسية وقيادة الهيئة بجرحى الجيش واللجان الشعبية .. مؤكداً عزمهم مواصلة الذود عن حياض الوطن وأمنه واستقراره وسيادته واستقلاله .

<https://www.zakatyemen.net/2022/05/02/الهيئة-العامة-للزكاة-تدشن-مشروع-توزيع-الهدايا-للجرحى-والمرضى-من-الحالات-النفسية-لأكثر-من-7-آلاف-معاق-وكسوة-أبناء-ألفين-و-134-أسرة-من-أسر-المعاقين-وكذا-هدايا-نقدية-للمرضى-من-الحالات-النفسية-لأكثر-من-ألف-و-500-حالة-إلى-جانب-العديد-من-المشاريع-التي-كان-لها-الأثر-الإيجابي>

2/3

27/11/2022, 00:00

The General Authority for Zakat launches a project for distributing cash gifts to the wounded and the war-disabled – The General Authorit...

Press here To download the zakat declaration

The top photograph shows a group of men in a hospital room. One man is seated in a bed, and others are standing around him, some holding bags, suggesting the distribution of gifts. The bottom photograph shows a man in a white shirt and a brown turban being attended to by others in a hospital setting. A man in a white shirt is seen from the back, touching the head of the man in the turban. In the background, other people and medical equipment are visible.

Website Design: IT Zakat Team

.The General Authority for Zakat. All Rights Reserved - 2022 ©

Source: <https://www.zakatyemen.net/2022/05/02/>.

Appendix A Unofficial Translation of the order for tax on Hospitals

Administrative assignment (for two weeks)

Mr/ Hussein Muhammad ~~Abbad~~

Mr/ Muhammad Yassin

After greeting

In implementation of the provisions of the Income Tax Law No. (17) of 2010 and its executive regulations issued pursuant to the Minister of Finance's Decision No. (508) of 2010 AD, and in implementation of the Minister of Finance's Decision No. (23) of 2017 AD regarding amending the schedules of the deduction and addition system under the income tax account (the deduction and addition system) Therefore, it was decided to assign you to the following facilities:

1. Mother's hospital
2. Yemeni German Hospital
3. Consulting Hospital
4. Al ~~Mawaddah~~ Hospital
5. European hospital
6. Dr. Hashem Al-Iraqi Hospital
7. Lebanon Hospital
8. Yemeni French Hospital
9. ~~Izz al-Din al-Shaibani~~ Hospital
10. Al-Ahly Hospital
11. City hospital
12. Modern German Hospital
13. Wissam Hospital

This is to follow up the period of implementation and application of the Minister of Finance's Decision No. 23 of 2017 AD for the following items:

1. Tax deduction by (4%) for each operation conducted by the hospital when summoning or hosting any doctor from outside the hospital staff if he has a tax number, or by 15% in the event that he does not have a tax number himself, according to the directives of the Presidency of the Authority No. (4615) dated 11/24/2019 AD and in implementation of the text of Clause No. (30) of the aforementioned Minister's decision.

2. Tax deduction at the rate of (4%) for any operation performed by any doctor with a commission, even if he is a hospital staff member and has a tax number, or by 15% in the event that he does not have a tax number, in implementation of the directives of the Presidency of the Tax Authority No. (4615) dated 11/24/2019 and implementation For the text of Clause No. (30) of the aforementioned decision of the Minister of Finance, and it should be noted that the aforementioned deduction is based on any amount due to the doctor

who performed the operation, but the hospital plays the role of mediator in the deduction and supply process in implementation of the decision of the Minister of Finance No. (23) of 2017 And the fact that hospitals are obligated to implement the decision.

It was decided to assign you to go to the above-mentioned taxpayers to do the following:

- Investigating and ascertaining the extent to which the decision of the Minister of Finance is implemented and collecting any data or information for the above-mentioned taxpayers.
- View the hospital's automated accounting system and withdraw official statements approved by the hospital from the reality of the system.
- Upload to us what has been reached, and we hold you responsible for negligence and negligence in your work.
- Making the necessary records and procedures (records of approval, refusal, etc.).
- With the cancellation of any previous assignment.

And accept our greetings

Management references

Mahdi Al-Suwaidi

Director of the Discount and Addition Department,

Abdul Salam Hussein Taher

Deputy for Executive Affairs

Abdullah the rescuer

Director General of the Capital Municipality Tax Office

Samir Abdel Hamid Al-Hijri

Annex 24 Telecom Sector

1. The telecommunications industry in Yemen has been a major source of revenue for the Houthis since the conflict started (paragraph 84 of [S/2022/50](#)).

2. After taking over the ownership and control over some of these Sana'a-based private telecom companies, the Houthi authorities use some part of the revenues from these companies for their war efforts. The Panel has received information that two Sana'a-based telecom companies, operating under the control of the Houthi authorities, have recently upgraded their systems, and have made available 4G services to the subscribers across Yemen. This will help these companies to potentially increase their subscriber base and revenue earnings as well.

3. The Panel has received information that the Houthis are using the telecom services in sending millions of messages to the subscribers soliciting support and financial contributions for their war efforts (fig. 23.1 to fig. 23.3).

Figure 24.1

Message soliciting support



Source: Confidential

Appendix A Unofficial translation of Messages soliciting support

180

Text

Mon, Jan 31, 11:31 AM

To support strategic choices
(Forces, Missile and Air Force)
Call 180

Figure 24.2
Messages soliciting support



Source: Confidential sources and “Telecommunication: A Tool of War”, Fifth Report of Regain Yemen, <https://www.regainye.org/2022/06/30/regain-yemen-issues-its-fifth-report-telecommunication-is-a-tool-of-war/>.

Figure 24.3
Unofficial translations of some other messages received by the Panel

5555
Thurs, 16 Dec 2021, 8.02 PM
 To contribute for supporting the families of the martyrs
 Call or text 5555 for 100 riyals
2121
Thurs, 4 Mar 2021, 2.09 PM
 9 pm Download tweets to relieve the suffering of the Yemeni patients
Fri, 26 Mar 2021, 6.15 PM
 9:00 PM Participate in the widest possible campaign of tweets on the #National Day of Resilience
Sun, 12 Dec 2021, 5.31 PM
 To donate for the war effort, send or call 2121 for 100 Riyals
Wed, 9 Feb 2022 11.15 PM
 To donate for the war effort, send or call 2121 for 100 Riyals
4545
Tue, 7 Dec 2021, 3.23 PM
 To contribute the stability of the posted (army) for supporting their families, send 100 Riyals to 4545
Sat, 8 Jan 2022, 5.10 PM
 To contribute the stability of the posted (army) for supporting their families, send 100 Riyals to 4545
Sat, 5 Feb 2022, 8.18 PM
 To contribute the stability of the posted (army) for supporting their families, send 100 Riyals to 4545
Thurs, 17 Feb 2022, 2.30 AM
 To contribute the stability of the posted (army) for supporting their families, send 100 Riyals to 4545
Sun, 20 Mar 2022, 3.55 PM
 To contribute the stability of the posted (army) for supporting their families, send 100 Riyals to 4545

Source: Confidential

4. Further, the Houthi authorities have issued directions to some of the telecom companies vide Ref. No. 3848 dated 4 June 2022 to allocate and deposit one per cent of telecommunications bills (landline, mobile, international, internet) and prepaid cards in the account of the Fund for the Welfare of Martyrs’ Families, in terms of Decree No. 22 (2022), and article 13 of the Welfare of Martyrs’ Families Act (No. 2 of 2022) (Fig 23.4).

Figure 24.4
Directions to telecom companies to deposit one per cent of telecommunications bills



Source: Confidential

Appendix B Unofficial translation of Directions to deposit one per cent of telecom bills

Republic of Yemen
 Ministry of Telecommunications and
 Information Technology
 The Minister

Date: 5 Dhu'lqa'dah A.H. 1443

Annex:

Ref.: 3848

Date: 4 June A.D. 2022

To: Chief Executive Officer of Sabafon
 Chief Executive Officer of the Yemen Oman United telecommunications company
 Chief Executive Officer of Yemen Mobile
 Chair of the General Holding Company for Real Estate Development

Sirs,

Subject: Allocation of 1 per cent of telecommunications bills and prepaid cards for the Fund for the Welfare of Martyrs' Families

The Ministry of Telecommunications and Information Technology presents its best compliments and wishes you success in your work.

With regard to the aforementioned subject, I should like to draw your attention to communication No. 43-11 of 28 Shawwal A.H. 1443 (29 May A.D. 2022) from the Chair of the Board of Directors of the General Authority for the Welfare of Martyrs' Families concerning the Welfare of Martyrs' Families Act (No. 2 of 2022) and its implementing regulations, which were promulgated by Presidential Decree No. 22 (2022) (copy attached), as well as article 13, paragraph 6, of that Act, which provides that the resources of the Fund shall consist of 1 per cent of all telecommunications bills (landline, mobile, international, Internet) and prepaid cards.

Accordingly, the Ministry calls upon you to implement the Act and divert the required percentage to the account of the Fund for the Welfare of Martyrs' Families.

Accept, Sirs, the assurances of my highest consideration.

(Signed) Musfir Abdullah al-Namir
 Minister of Telecommunications and Information Technology

5. The GoY informed the Panel that they have seized many telecom equipment consignments, which were being smuggled into Yemen without obtaining a licence or approval from the GoY's Ministry of Telecommunications and Information Technology. The Panel has been informed by its sources that some of the Sana'a-based telecom companies have recently changed their mode of procurement of equipment. Instead of directly importing the equipment, they have started buying equipment through some approved list of suppliers, who smuggle the equipment mostly through land borders in the GoY-controlled areas and then transfer the same to Sana'a. This modus operandi is being adopted to avoid being directly implicated in any case of smuggling when any consignment is seized by the Customs authorities of the GoY. The Panel has received information that such shipments regularly reach the Houthi-controlled telecom companies through smuggling networks.

6. Following the takeover of telecom companies by the Houthis, new telecom companies were established in Aden. The telecom sector, like the banking sector, has also been divided between the GoY and the Houthi-controlled areas. The Houthis, however, exercise complete control over the internet in Yemen through the national top-level domain, ".ye" (paragraph 85 of [S/2022/50](#)). The Panel has been informed that since the telecom industry is growing very fast, from a purely financial perspective, the Houthis have been putting up numerous obstacles for the operations, capacity expansion and technological upgradation of the Aden-based telecom companies, who are considered as competitors to the telecom companies operating in territories under the control of the Houthis. In order to continue its monopolistic market share in entire Yemen, Houthis do not allow the growth of its rival telecom companies based in Aden. The Panel has received information from multiple sources about the destruction of the telecom assets (towers and cables) of Sabafon, an Aden-based private telecom company.

7. During its visit to Aden, the Panel received information that in November 2021, two important telecom link sites of the Aden-based Sabafon company at Al-Balaq and Al-Hudbaa stations in Ma'rib Governorate were allegedly attacked by missiles launched by the Houthi forces. The sites connected the Sabafon network to their main data centre in Aden. It was alleged that as a result of these attacks, the sites were severely damaged (see fig.

23.6), and Sabafon customers lost all network connectivity for several weeks until Sabafon restored the service. Further, on 11 May 2022, the Houthis allegedly attacked another Sabafon telecom link site at Al-Sabayhah. As a result of the attack, the communication tower collapsed (see fig. 23.6). Since this was an important link site connecting Ta'izz City with the Sabafon network, customers of Sabafon in the area have lost network connectivity. The Panel has written to the Houthis about these attacks, and their reply is pending.

Figure 24.5
Location of the Sabafon Site

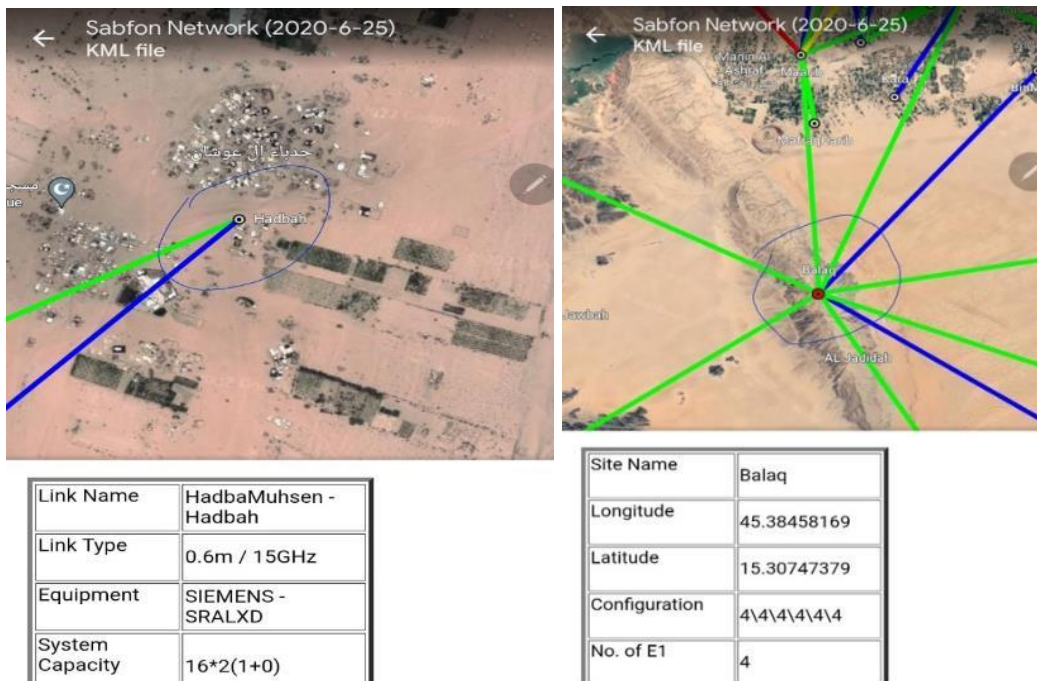


Figure 24.6
Damaged Sabafon Site





Site Name	Sabayha
Longitude	44.51844158
Latitude	13.03060777
Configuration	4V4
No. of E1	1
Mast Type	S.T 45
Status	On Air



C



Source: Confidential

8. Telecommunication services are critical for the day-to-day socioeconomic requirements of everyone, and any measures taken in this respect should not result in any adverse consequences for the civilian population.

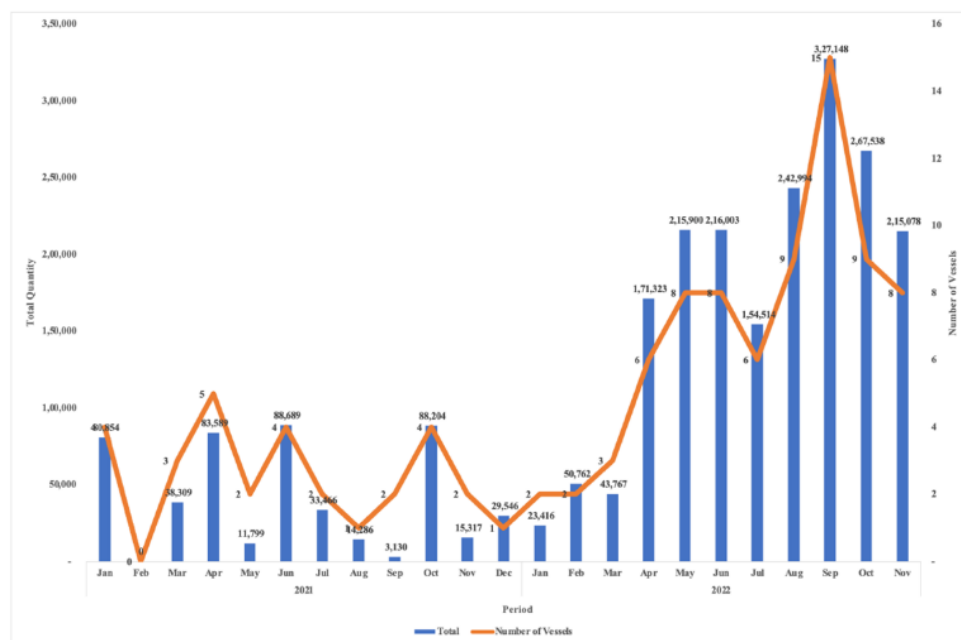
Annex 25 Income from Oil and Oil Derivatives

1. The Hudaydah port, through which up to 48 percent of oil was imported prior to June 2019, saw only 8 percent of oil imports in the first quarter of 2021. There were complaints regarding shortage of fuel, arising out of alleged oil embargo by the GoY. The requirements of customers in Houthi-controlled areas were met by bringing oil from GoY-controlled ports overland across the front lines. The Houthis were also collecting customs revenue again, apart from other taxes, and illegal fees at their checkpoints. However, with the announcement of the truce in April 2022, significant quantities of oil imports have been allowed through Hudaydah port again (table 24.1 below). Although the Houthis did not renew the truce after 2 October 2022, and have been attacking the oil terminals, ports and vessels, the GoY sources informed the Panel that they did not have any proposal to re-impose any embargo on the import of fuel through the Hudaydah port.

Figure 25.1
Fuel discharged at Hudaydah and Saleef Ports (January 2021 to November 2022)

Fuel discharged in Hudaydah and Saleef ports of Yemen (January 2021 to November 2022)										
Year	Month	Gas Oil (t)	Gasoline (t)	Fuel Oil (t)	Gasoline 92 Ron (t)	LPG (Liquefied Petroleum Gas) (t)	Coal (t)	Gasoline Unleaded (t)	Total (t)	Number of Vessels
2021	Jan	28,061	-	29,992	-	8,501	-	14,299	80,854	4
2021	Feb	-	-	-	-	-	-	-	-	-
2021	Mar	33,309	-	-	-	5,001	-	-	38,309	3
2021	Apr	49,078	-	22,702	-	11,809	-	-	83,589	5
2021	May	11,799	-	-	-	-	-	-	11,799	2
2021	Jun	28,378	27,893	23,960	-	8,458	-	-	88,689	4
2021	Jul	33,466	-	-	-	-	-	-	33,466	2
2021	Aug	-	-	14,286	-	-	-	-	14,286	1
2021	Sep	3,130	-	-	-	-	47,880	-	51,010	2
2021	Oct	40,920	-	-	29,979	17,305	-	-	88,204	4
2021	Nov	3,540	-	11,777	-	-	-	-	15,317	2
2021	Dec	29,546	-	-	-	-	-	-	29,546	1
2022	Jan	23,416	-	-	-	-	-	-	23,416	2
2022	Feb	21,282	29,480	-	-	-	-	-	50,762	2
2022	Mar	4,223	-	30,057	-	9,488	-	-	43,767	3
2022	Apr	49,974	64,631	24,189	32,528	-	-	-	1,71,323	6
2022	May	1,22,019	27,590	-	58,048	8,242	-	-	2,15,900	8
2022	Jun	87,350	90,272	-	-	8,232	-	30,149	2,16,003	8
2022	Jul	57,735	55,689	7,460	-	33,630	-	-	1,54,514	6
2022	Aug	1,15,954	1,18,746	-	-	8,295	-	-	2,42,994	9
2022	Sep	1,71,197	1,17,162	29,457	-	9,333	-	-	3,27,148	15
2022	Oct	1,49,078	88,473	29,987	-	-	-	-	2,67,538	9
2022	Nov	1,18,417	57,412	-	-	9,249	-	30,000	2,15,078	8
	Total	11,81,871	6,77,348	2,23,868	1,20,555	1,37,542	47,880	74,448	24,63,510	106

Source: UNVIM



Source: Panel based on UNVIM data

2. The Houthis often complain that the clearance process takes too long, adding to the cost of freight, insurance, and demurrage.²¹ However, information received by the Panel shows that the average time required for UNVIM's pre-clearance ranged between 3 to 24 hours during the period from January to November 2022; in the month of November, the minimum processing time was one hour and the average was just three hours (table 24.2 below). On the other hand, the average time spent at the CHA ranges between 4.9 to 50.3 days and in some cases the minimum time has been half a day and the maximum 167 days. Since the announcement of the truce, the waiting time in the CHA has been significantly reduced. Even in October 2022, when truce had just ended, both the minimum and average time spent at the CHA came down to half a day and 4.9 days respectively, and in November, the average time was 5.3 days (table 24.3 below). The reasons for those waiting times include delays in obtaining the necessary clearances from the Coalition, as well as various other factors, including capacity constraints at the ports.

Table 25.2

Pre-Clearance Processing Time taken by UNVIM (January to November 2022)

<i>Time Taken by UNVIM to Clear Vessels (hours)</i>				
<i>Month</i>	<i>Minimum</i>		<i>Maximum</i>	<i>Average</i>
Jan	1		65	17
Feb	4		25	12
Mar	4		74	13
Apr	1		30	8
May	1		25	11
Jun	1		52	10
Jul	1		30	8
Aug	1		50	18
Sep	1		146	6
Oct	1		77	24
Nov	1		36	3

Source: UNVIM

Table 25.3

Post-Clearance Time taken at CHA (January to November 2022)

<i>Fuel Vessels Time Spent in CHA (Days)</i>			
<i>Month</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Average</i>
Jan	2.4	167.0	45.2
Feb	20.2	69.3	50.3
Mar	2.7	88.7	37.4
Apr	2.0	31.9	22.1
May	0.9	23.0	9.0
Jun	1.5	19.5	6.0
Jul	2.9	17.5	10.0
Aug	1.8	22.1	8.2
Sep	1.5	10.1	8.9
Oct	0.5	17.5	4.9
Nov	1.8	10.1	5.3

Source: UNVIM

²¹ Charges paid for delays in loading or discharging cargo within the stipulated time.

3. Although oil shipments were allowed to arrive at Hudaydah to tide over the shortage of fuel in Houthi-controlled areas, the Houthis seized the opportunity to make money. GoY informed the Panel that under the Stockholm Agreement, the Houthis were to collect customs duties on the import of oil through the Hudaydah port on the condition that they would be paying salaries of public employees. However, the Panel has been informed that no salaries have been paid so far. Thus, apart from the customs duties collected by the Houthis, the unjustified hike in the prices of fuel has added to their financial resources. The customs authorities in Aden have calculated the loss of customs revenue for the GoY to approximate YR 271.935 billion for the period between April to November 2022. This loss to GoY equates to a corresponding gain by the Houthis during this period, as the said amount is not being spent for paying salary to the public service employees.

4. The Panel mentioned in paragraph 88 of its final report of 2021 ([S/2022/50](#)), how the Houthis had created an artificial scarcity of fuel in areas under their control in order to force traders to sell oil in the black market operated by them and collected illegal fees from such sales. As per the information received by the Panel, petrol was being sold in the black market in the range of YR 18,000 – 26,000 per 20 litres, depending on the shortage. Figure 24.1 below demonstrates how oil was being sold openly and illegally through local traders and makeshift petrol bunks. Panel has been further informed by its sources that when fresh shipments are expected, in order to create space in its warehouses in Hudaydah and Sana'a, Houthis make announcements about the closure of the outlets of the Sana'a-based Yemen Petroleum Company (YPC) citing shortage of fuel as the reason, leading to panic buying of petrol. A few outlets of YPC remain open for a limited time. The black markets, controlled by the Houthis, resurface and the petrol prices suddenly go up. It serves twin purpose; space is created in the warehouses for the fresh shipments to be stored, and the Houthis collect illegal profits by selling fuel through the black market. The Panel has been informed that black markets were operating in full swing for a limited period in July and again in September 2022, selling petrol at prices ranging between YR 22000-24000 per 20-litre cans.

Figure 25.1

Illegal makeshift fuel pumps in Sana'a



Source: Confidential

Annex 26 Confiscation of land and other properties

1. Real estate is another sector that generates huge amount of revenues for the Houthis. The Panel received information that the Houthis forcibly confiscated large swathes of land and buildings in Tihama and other regions under their control. Information received by the Panel revealed that Houthi forces had assigned some of its members to the village mosques to deliver Friday sermons to persuade citizens to give up their lands. On 30 August 2022, the Houthi forces began a campaign to force the citizens, with threats and intimidation, to sign documents that they were not the owners of the land that they were cultivating and to voluntarily surrender their rights in favour of the state. It was alleged that one supervisor in the southern area (Zubaid, Beit Al-Faqih and Al-Jarrahi districts) had summoned the legal secretaries (“Amin Sharaai”) and instructed them to hand over the land agreements/ownership deeds that were in their possession. On 9 September 2022, the Houthi forces went to these villages in about 30 military vehicles, along with bulldozers and tractors, fired shots, indiscriminately, and beat women with rifle butts, injuring several of them from the villages of Al-Khodarya, Al-Maarif and Bani Al-Sabahi in the Al-Qasra area and arrested about 76 citizens, who were put in the prisons. The Panel has received the names of three women who were beaten up as well as the names of 15 persons who have been arrested. The Panel has also received the names and contact details of 27 victims and eyewitnesses and interviewed a few of them. However, the Panel could not personally contact all of them as they fear that they would be killed if they reveal anything to the Panel. The Houthis allegedly used force and took possession of their lands, removed all recognized boundary markers, created new subdivisions, and dug several artesian wells on the plundered land. On 28 September 2022, the Houthi leaders summoned many sheikhs from the Al-Qasra region to Sana’a to force them to persuade the citizens to hand over their lands. However, the Panel met some sheikhs but could not personally contact the persons, who were later released after signing the documents disowning their rights over their lands. The Panel was informed that they were afraid to come out in the open to reveal anything against the Houthis.

2. The Panel received a copy of the investigation report written by the Director of Beit al-Faqih and Tuhayta districts; held discussions with the GoY-appointed Governor of Hudaydah; and interviewed local officials during its visit to Aden. It also interviewed victims and their relatives living in Aden and Cairo. They produced documents claiming ownership over or inheritance of confiscated lands, photographs, and videos of the incidents and their imprisonment. The Panel, however, cannot independently verify the authenticity of the same. A letter has been sent to the Houthis about the incident and their response is awaited.

3. As per information received by the Panel, in September 2022, the Houthi forces confiscated about 10 square kilometres of land belonging to about 5,000 farmers in the Tihama region, especially in some districts of Hudaydah Governorate (Beit al-Faqih, Al-Tahita and Al-Zaydiya).

4. As per GoY, the Houthis have confiscated about 3,000 ma’ads of land (one ma’ad is 4,248 sq.ms), valued at approximately YR 15 billion in Al-Qasra area of Beit al-Faqih district. The Panel also received information that the Houthis seized vast lands in Al-Tuhaita district of Hudaydah Governorate on the pretext that these were ‘Awqaf’ (endowment) lands, despite claims of ownership by local citizens. The area of plundered land is estimated to be about 16,000 ma’ads, valued at YR 80 billion. There are further reports of seizure of lands and buildings in other areas, resulting in the eviction of hundreds of civilian families and loss of their livelihoods.

Figure 26.1
Confiscation of land



Source: Confidential

5. Information received from various sources including some of the relatives of the victims revealed that under the supervision of eight Houthi leaders,²² citizens' lands in the Al-Qasra area were forcibly confiscated.

6. There are further reports of seizure of lands and buildings in the following areas, resulting in the displacement and eviction of hundreds of civilian families and the loss of their livelihoods and homes:

- a) South of the capital of Tuhaita district in the Al-Suwaiq area (one citizen is reported to have suffered a stroke when he learned that his property had been plundered);
- b) On 4 June 2022, land was seized in Manthar district;
- c) Several villages in Al-Hussainiya and Al-Juruba districts, in Attoor, and in al Qasra areas;
- d) Bani Matar area, west of Sana'a, Wadi al-Ja'ab, Bait Nama, Wadi al-Masjid and Bani Hatim in the same district.²³

7. The Panel has received information that the Houthi forces have taken over certain lands which were earlier given to the defence forces on ownership basis, and have imposed restrictions on any sale, purchase, transfer, or construction thereon. For this purpose, a committee has been set up under one Judge²⁴ to undertake survey of defence land and then to utilise them for setting up different projects, and for other commercial investments so that the profits can be utilised for military purposes. A few such instances have been brought to the notice of the Panel:

- a) Land on the western side of the West Coast Road from Hudaydah to Aden, without permission from the security and intelligence offices.
- b) In the city of Sawan in Sana'a (about 7041 plots of land and 800 housing units). The Panel has received information that the residents of the city of Sawan in Sana'a are demanding the lifting of the siege on their properties comprising 7,041 plots, and about 800 housing units that belonged to about 5,000 people; cessation of attacks by the Houthi forces; and lifting of the armed force of the Houthi leader,²⁵ who is trying to control thousands of homes.

²² The names of these persons are with the Panel but the same are not being disclosed pending further verification.

²³ The name of the leader under whose supervision the land was confiscated is with the Panel but the same is not being disclosed pending further verification.

²⁴ The name of the person is with the Panel but the same is not being disclosed pending further verification.

²⁵ The name of the person is with the Panel but the same is not being disclosed pending further verification.

Annex 27 Letter imposing restrictions on land

Figure 27.1

Letter imposing restrictions on land



Source: Confidential

Appendix A Unofficial Translation of the letter imposing restrictions on land

Brothers / legal secretaries of the Directorate of Sanhan and Bani Bahloul

Gentlemen

Peace, mercy and blessings of God

In implementation of the directives of the leadership of the Sana'a Governorate in the memorandum No. (1749) and dated 15.02.1443 AH regarding the sale and purchase of real estate except after referring to the competent authority in the governorate (security and intelligence)

Therefore:

It is forbidden to buy and sell real estate except after referring to the competent authority in Sana'a Governorate (Security and Intelligence).

sent for execution

Please accept our sincere greetings

Date 19 October 2021

Annex 28 Smuggling of Drugs and Other Items as a source of funding for the Houthis

1. The Panel has been investigating cases of smuggling of narcotic drugs and psychotropic substances and other items to ascertain whether the designated individuals are directly or indirectly involved to generate funds for potential use in their war efforts.

2. The Panel received information about increasing incidents of smuggling and trafficking of narcotic drugs in Yemen and seizure of some consignments by the authorities and unconfirmed reports about the involvement of Houthis.²⁶ In one case, 250 kilograms (kgs) of cocaine were found concealed in a sea container carrying sugar consignments and was seized by the authorities at the Aden port. In another case, 201 kgs of cocaine were found in similar consignments of sugar imported by the same importer and shipped from the same country Brazil. During discussions with the investigating officials, the Panel was informed about the linkage of these consignments with Hezbollah in Lebanon, and with the Houthis. The Panel is investigating these cases.

3. During its visit to Riyadh, the Panel was informed about seizures of narcotic drugs and other items by the KSA authorities at the borders, especially at Al Wadiah, Al Khadra, Alb, Al Twal, and Jizan Port. The KSA authorities stated that the trafficking and smuggling of these consignments are being aided and abetted by the Houthis as a means of generating funds for their war activities. The Panel was informed that smuggling has become a major business for the Houthis and the Raqqo market in Munabbih district in the north-western part of Saa'da Governorate in the Bani Ayyash tribe area is the starting point for smuggling and infiltrating into KSA. This market is a hub for selling weapons and drugs of all kinds by unknown Ethiopian migrants, and Yemenis. It has several rest houses, money exchange, and money transfer shops.

Table 28.1

Information on Seizure of smuggled items across the Saudi-Yemeni borders during the period (1 January 2016) to 10 October 2022)

<i>Seizures</i>	<i>Quantity</i>
Cannabis (Hashish) in Kgs	128,022,988
Catha edulis (Khat/Qat) in Kgs	11,526,749
Prohibited medical drugs	4,166,513
Drugs	1,936,074
Heroin in Kgs	42
Methamphetamine in Kgs	11,369
Alcohol in Bottles	81
Alcohol in Litres	34,903
Other Intoxicants in Litres	2,415
Other Intoxicants	27,216
Cigarettes in Kgs	682,902
Chewing tobacco in Kgs	230,426
Betel chewing in Kgs	358,836
Cattle in Numbers	235,627

²⁶ https://almashareq.com/en_GB/articles/cnmi_am/features/2022/03/22/feature-01.

Table 28.2

Items seized at Saudi borders (Al Wadihah, Al Khadra, Alb, Al Twal, and Jizan Port) from 2015 to 2022

<i>Seized Items</i>	<i>Quantity Seized in 2015-2019</i>	<i>Quantity Seized in 2020</i>	<i>Quantity Seized in 2021</i>	<i>Quantity Seized in 2022</i>
Narcotics Pills (In Numbers)	580,686	9,884	105,986	3,874,844
Drugs (in MTs)	3011.33	29,053.85	39,778.24	65,517.25

Table 28.3

Items seized in the Jizan maritime region from 9 September 2021 to 10 October 2022

<i>No</i>	<i>Date of seizure</i>	<i>Location</i>	<i>Coordinates</i>	<i>Seized item</i>	<i>Quantity</i>
1	21/08/2021	Jazan Port	16 53 39 42 32 23	Captagon drug	130,530 pills
2	26/09/2021	Jazan Port	16 53 39 42 32 23	Paan (Betel Chewing)	12 Kgs.
3	27/10/2021	Jazan Port	16 53 39 42 32 23	Qat	3,120 Kgs.
4	31/10/2021	Jazan Port	16 53 39 42 32 23	Qat	5,600 Kgs.
5	18/02/2022	Jazan Port	16 53 39 42 32 23	Qat	800 grams
6	24/02/2022	Jazan Port	16 53 39 42 32 23	Qat	1,380 Kgs.
7	12/03/2022	Jazan Port	16 53 39 42 32 23	Qat	3,240 Kgs.
8	20/03/2022	Jazan Port	16 53 39 42 32 23	Qat	3,360 Kgs.
9	23/05/2022	Jazan Port	16 53 39 42 32 23	Qat	2,016 Kgs.
10	09/06/2022	Jazan Port	16 53 39 42 32 23	Cannabis	5,320 Kgs.
11	24/06/2022	Jazan Port	16 53 39 42 32 23	Qat	4 Kgs.
12	27/06/2022	Jazan Port	16 53 39 42 32 23	Qat	100 grams
13	08/07/2022	Jazan Port	16 53 39 42 32 23	Qat	1,480 Kgs.
14	29/07/2022	Jazan Port	16 53 39 42 32 23	Qat	308 grams
15	08/08/2022	Jazan Port	16 53 39 42 32 23	Paan	2,500 Kgs.
				Cigarettes	5 Kgs.
16	28/08/2022	Jazan Port	16 53 39 42 32 23	Qat	8 Kgs.
17	07/09/2022	Jazan Port	16 53 39 42 32 23	Qat	5 Kgs.
18	30/09/2022	Jazan Port	16 53 39 42 32 23	Qat	4,500 Kgs.
19	18/09/2022	Jazan Port	16 53 39 42 32 23	Cigarettes	3,800 Kgs.
20	05/10/2021	Al Mihraq Port Center	17 14 39 42 42 12	Qat	99 Grams

21	08/04/2022	East Bisha Center	17 23 00 42 23 03	Captagone drug	50 pills
22	28/02/2022	South of the Jafri Island	16 36 936 43 39 159	Cannabis	482.435 Kgs.
23	29/09/2021	Abu Ahmed Island	17 03 577 41 45 831	Cannabis	3,600 Kgs.
24	24/10/2021	Al Fursan Port	16 42 13 42 18 08	Cannabis	51,500 Kgs.
25	29/11/2021	Southern border	16 24 7 42 20 4	Qat	35 Grams
26	16/01/2022	Northern Border	17 01 7 42 30 4	Qat	104 Kgs.
27	14/02/2022	Deraqa Island	16 51 37 42 19 09	Cannabis and Captagon	323 Kgs. 463,001 pills
28	16/02/2022	North of Um Raq Center	16 26 07 41 54 04	Qat	8,900 Kgs.
29	29/03/2022	West Ramin Center	16 25 4 42 13 05	Qat	970 Kgs.
30	04/04/2022	Al Shabeen Island	16 40 2 41 31 04	Cannabis Captagon	219 Kgs. 1,865 pills

Table 28.4

Other items (Jewellery, valuable metals, and paper money) seized at the Saudi borders (Al Wadiyah, Al Khadra, Alb, Al Twall, and Jizan Port)

<i>Seized Items</i>	<i>Quantity Seized in 2015-2019</i>	<i>Quantity Seized in 2020</i>	<i>Quantity Seized in 2021</i>	<i>Quantity Seized in 2022</i>
Jewellery and Valuable metals (In Grammes)	89,380.1	5000	437.4	-
Paper Money (In Saudi Rial)	11,916,646	254,800	3,219,720	1,933,859

Source: Kingdom of Saudi Arabia

4. The Panel received information of regular interceptions of dhows in the Gulf of Oman, carrying huge consignments of narcotics drugs, by the naval and coast guard forces of the US, the UK and France. During the discussions with some officials, the Panel was informed that some of the narcotics consignments intercepted by

them from the dhows in the Gulf of Oman were found to be destined towards Yemen. Since these consignments have been destroyed and no country has taken up investigations, in the absence of any clear legal mandates, the Panel could not investigate these cases. Although no direct evidence has been found linking the smuggled narcotics consignments to the individuals designated under the 2140 sanctions regime, the Yemeni officials suspect that these activities are being undertaken for providing financial benefits to some groups involved in the conflict. The Panel continues to monitor the seizure of narcotics in the region. There is a need for the Member States to consider adopting appropriate legal instruments that would allow proper investigations of cases of smuggling of narcotics drugs detected in the international waters by international naval and coastguard forces so that the offenders are brought to justice by appropriate authorities and the financial sanctions under the 2140 regime are properly monitored.

Annex 29 Arbitrary detention, degrading treatment, torture, and sexual violence in Houthi prisons

1. The Panel continues to investigate and document violations by the Houthis in the context of detention. The Panel interviewed 12 former detainees (11 men, 1 woman) who gave accounts of the harrowing experiences they endured while incarcerated in prisons, detention places in Houthi-controlled areas. All the respondents reported to the Panel that they were abducted by the Houthis, held for several months or years in different locations, and subjected to torture, and other cruel, inhuman and degrading treatment. This included inflicting severe beatings on detainees using batons and wires; applying electric shocks to their bodies; hanging them upside down for long hours; repeatedly spraying them with icy-cold water; and other cruel methods to inflict pain and suffering on the detainees, to humiliate them, or to extract “confessions” from them during interrogations.

2. The Panel notes that five of the victims, including one woman and a journalist, experienced these human rights violations during this reporting period. The other seven victims interviewed by the Panel were individuals, who suffered the violations in earlier years, some as far back as 2015, and were released between 2017 and 2021, through the prisoner exchange process facilitated by the ICRC. The former detainees of Houthi prisons informed the Panel that, although they have regained their liberty, they continue to suffer from trauma, receive threats from Houthi operatives, or face social rejection, as well as lack of psychosocial support, employment or other livelihood opportunities. The former detainees expressed concern about their personal security.

I. Emblematic Case: 20-year-old woman arbitrarily detained for more than 17 months by the Houthis

3. The Panel finds that this case is emblematic of the widespread use of arbitrary detention, torture, degrading treatment, and sexual violence that the Houthis have inflicted on civilians in their custody:

4. This 20-year-old woman was abducted by the Houthis in February 2021 in Sana’a. She was blindfolded, tied up and bundled into a vehicle that took her, and several other girls to a secret location, where she was kept for 11 days with no contact with her family or access to legal counsel, then they were transferred to the Central Prison. After two months, she got a lawyer and was brought before a Houthi judge on the charge of engaging in adulterous conduct through her modelling profession. The Houthis accused her of working against the Islamic religion and serving the interests of foreign powers, including the Coalition, to defeat their war effort. In July 2021, the woman was given a five-year prison sentence by the court in Sana’a, but she was temporarily released on health grounds.

5. When the woman was in the secret detention, a Houthi official attempted to rape her but she resisted, and her loud screams drew the attention and intervention of other people, including a friend in the same detention centre. Also, she and other detainees were subjected to severe beatings during interrogation. At the Central Prison in Sana’a, she received verbal threats and insults from prison officials. She was kept for long hours in solitary confinement as punishment for refusing to listen to lectures on the Houthi ideology and to recite their slogans. She was frequently physically assaulted by prison guards. Getting frustrated with the terrible prison conditions, she once attempted to commit suicide. The Houthi prison authorities denied her access to prompt medical treatment.

6. In August 2022, the woman escaped from Houthi custody. The victim recalls that there were about 300 other women and girls, including minors as young as 12 years, who were abducted by the Houthis from different locations and arbitrarily detained at the Central Prison in Sana’a. According to the respondent, most of these female detainees in the prison are held on trumped-up adultery or other “honour” related charges. They have no access to justice. The interviewee added that the Houthis routinely placed detainees in solitary confinement for days or weeks and used the threat of publishing compromising images of female detainees and their family members.

II. Alleged torture of four journalists detained by the Houthis and facing the death penalty

7. The Panel continues to investigate the arbitrary detention by the Houthis of nine journalist, including the four journalists facing death penalty, who remain detained at the Central Security Prison in Sana’a, wherein the Houthis have been trying to use the journalists’ situation as leverage for prisoner exchange with the GoY ([S/2021/79](#), para. 147; [S/2022/50](#), para. 122). The Panel has been informed by family members of one of the four journalists and has seen public statements indicating that the Houthis are subjecting the four journalists to ill-

treatment, torture and other cruel, inhuman and degrading treatment in violation of international law.²⁷ In a letter shared with the Panel, the family of Tawfeeq Al Mansouri, one of the four journalists, alleged that, in August 2022, Al Mansouri and two others were moved to solitary confinement at the prison and tortured, over a period of 45 days, resulting in serious head injury to Al Mansouri. This claim was supported in a Twitter post²⁸ by the GoY's information minister but denied, also on Twitter,²⁹ by the Houthi official the family implicated in the commission of the torture. The Panel is seeking to verify the alleged torture of the journalists by the Houthis. The Panel notes that the prohibition against torture is absolute and binding, at all times, and under all circumstances.³⁰

²⁷ <https://rsf.org/en/yemen-s-houthis-carry-out-journalists-death-sentences-slowly-torturing-them>.

²⁸ <https://twitter.com/ERYANIM/status/1599121623600156677>.

²⁹ <https://twitter.com/abdulqadmortd/status/1599115074723287041>

³⁰ The Convention against Torture (CAT), the Geneva Conventions of 1949 and their Additional Protocols I & II of 1977, and the rules of customary international law contain specific provisions prohibiting torture and other cruel, inhuman, and degrading treatment or punishment. The 1998 Rome Statute of the International Criminal Court (ICC) deems torture as a war crime.

Annex 30 Investigations into incidents of Coalition airstrikes resulting in civilian casualties

1. The Panel presents the findings of its investigations into three incidents involving Coalition airstrikes on targets in Houthi-controlled areas that resulted in loss of civilian lives. These cases are emblematic and the Panel's focus on them does not suggest the absence of other incidents. The Panel's investigations involved in-person and remote interviews with some victims, eyewitnesses, and representatives of nongovernmental organizations; examination of photographic material; and review of investigation reports and statements of local and international entities. Among the witnesses were three individuals who escaped from Houthi custody during Coalition airstrikes on a camp in Sa'dah that included a detention centre hosting hundreds of Yemenis and migrants.

I. Airstrikes on targets in a residential area of Sana'a

2. On 17 January 2022, at approximately 2130 hours LT, the Coalition conducted airstrikes in the Libyan district, north of Sana'a city, in Sana'a Governorate. The airstrikes destroyed the residence of a prominent Houthi official, Brigadier General Abdullah Qassem al-Junaid, who is a former director of their aviation and air defence college in Sana'a, and damaged several adjacent residential buildings (figure 30.1). Eyewitnesses and other sources informed the Panel that the airstrikes killed al-Junaid and nine other people, including two women. The Panel was also informed that the attack resulted in injuries to nine civilians. Five of those killed were al-Junaid's family members, including his wife and a son.³¹ The individuals wounded were taken to Azal and Al-Jumhuri hospitals. According to the sources, a Houthi military camp was located 16 metres from the targeted residential building of the al-Junaid family. The Houthis issued a statement claiming that 14 people were killed and 11 others wounded in the attack; they accused the Coalition forces of targeting civilians.³² The Panel sent letters to the Coalition concerning this incident but did not receive a reply.

3. In its investigation, the Panel found that the Coalition airstrikes of 17 January 2022 on targets in the Libyan district of Sana'a, which may have been conducted in pursuit of legitimate military objectives, resulted in the killing of nine civilians, including two women. The Panel was informed by local sources, including eyewitnesses, that the attack was conducted in a crowded civilian residential neighbourhood, without any advance warnings to the civilian residents, and it resulted in avoidable loss of civilian lives and damage to civilian infrastructure.

4. The Coalition has not provided verifiable information to the Panel, or in public statements, demonstrating that it took all feasible precautions to avoid or minimize harm to civilians and civilian objects, as required by international humanitarian law (IHL). The Panel concludes that the principles of precaution, and distinction were likely not respected.³³

Figure 30.1

Scene of the Coalition airstrikes on buildings in Libyan area of Sana'a on 17 January 2022



Source: Confidential

³¹<https://www.hrw.org/news/2022/04/18/yemen-latest-round-saudi-uae-led-attacks-targets-civilians>; <https://www.abc.net.au/news/2022-01-19/saudi-led-strike-on-yemen-kills-20/100765374>. The Panel conducted confidential interviews with two eyewitnesses and other sources.

³² <https://en.ypagency.net/250687>.

³³ Articles 48, 51 (2) and 52 (2) of Additional Protocol I of the Geneva Conventions of 1949, Article 13 (2) of Additional Protocol II of the Geneva Conventions of 1949, and rule 1 and 7 of CHIL.

II. Airstrikes on telecommunications facility in a residential area of Hudaydah

5. On 20 January 2022, at approximately 2230 hours LT, Coalition forces conducted airstrikes on a building belonging to PTC, a telecommunications company, in Hudaydah Governorate. The airstrikes severely damaged the PTC building and five adjacent residential buildings, and killed five civilians, including three children, and injured 20 other civilians, including two children (figure 30.2).

6. The non-governmental organization, Save the Children, reported in a statement of 21 January 2022 that the three children killed in the airstrikes in Hudaydah were reportedly playing football in a yard close to the telecommunications facility, when they were hit.³⁴ The Coalition confirmed that it launched airstrikes on targets in Hudaydah on 20 January to weaken the capabilities of the Houthis, who they claim were using civilian infrastructure for military purposes.³⁵ However, it did not specifically mention the attack on the telecommunication facility or any incidental loss of civilian lives from its airstrikes. The Panel sent letters to the Coalition concerning this incident but did not receive a reply.

7. In its investigation, the Panel found that the PTC building was in a civilian residential neighbourhood, and the attacks destroyed the building, internet equipment and other assets of the telecommunications company, and resulted in five casualties. The Panel did not find evidence that, in the attack on the facility, which may have been a legitimate military target under IHL, the Coalition forces took all feasible precautions to avoid or minimize civilian harm. All sources, including the eyewitnesses, informed the Panel that no warnings were given to the civilians before the attack.

8. The Panel concludes that the principles of precaution and distinction were likely not respected.³⁶

Figure 30.2

The PTC building in Hudaydah after it was hit and damaged by the Coalition airstrikes on 20 January 2022



Source: Confidential

III. Airstrikes on a camp containing a detention centre/prison in Sa'dah

9. On 21 January 2022, at approximately 0240 hours LT, Coalition forces conducted three airstrikes on a camp which contained a detention centre in Al-Sahn area of Sa'dah Governorate. At that time, about 2,000 individuals, including hundreds of migrants, were detained at the centre.³⁷ Three eyewitnesses (detainees who managed to escape) and two staff of local NGOs informed the Panel that the airstrikes occurred in quick succession and hit three sections of the facility, including a hangar where 200 detainees were held in the

³⁴ <https://www.savethechildren.net/news/yemen-least-three-children-among-more-60-killed-airstrikes-down-internet-across-country>.

³⁵ <https://www.aljazeera.com/news/2022/1/21/several-killed-in-airstrike-on-yemen-prison>.

³⁶ Articles 48, 51 (2) and 52 (2) of Additional Protocol I of the Geneva Conventions of 1949, Article 13 (2) of Additional Protocol II of the Geneva Conventions of 1949, and rule 1 and 7 of CHIL.

³⁷ <https://www.ohchr.org/en/press-briefing-notes/2022/01/press-briefing-notes-yemen-airstrikes>.

basement.³⁸ The airstrikes caused a partial collapse of the detention facility (figure 30.3), killing 66 detainees and injuring 113 others, including four boys between the ages of 15 and 17. During the airstrikes, Houthi fighters fired at fleeing detainees. The Houthis killed 16 detainees and injured 50 others, bringing the total number of casualties from the Sa'dah incident to 82 killed and 163 injured.³⁹

Figure 30.3

Rescue workers remove rubble covering victims of the Coalition airstrikes that hit a detention centre in Sa'dah on 21 January 2022.



Source: Mwatana for Human Rights, and Human Rights Watch (<https://www.hrw.org/modal/95568>)

10. The Panel did not receive reply to a letter it addressed to the Coalition inquiring into the reported violations and the specific measures the Coalition forces took before, during and after the airstrikes, in compliance with their IHL obligation, to prevent or minimize civilian harm. The Houthis also did not respond to the Panel's letter inquiring into their reported killing of fleeing detainees.

11. In a meeting with the Panel on 9 October 2022, the Coalition Joint Forces Command (JFC) asserted that the airstrikes of 21 January 2022 on Sa'dah precisely targeted a camp used by the Houthis to manufacture and launch UAVs, and that therefore the facility was a legitimate military target under IHL. The JFC also displayed maps and images purporting to show the location of military facility(ies), close to the detention centre, that were targeted. However, the Panel received information from NGO sources that the facility was formerly a security camp, but at the time of the attack it was used as a detention centre. Hence, the Coalition should have avoided any attack on that facility. The Coalition has not shared with the Panel specific details it requested regarding the incident.

12. The Coalition spokesperson refuted the allegation that Coalition forces targeted civilians in Sa'dah, and further stated that there was no detention centre in Sa'dah on the "No Strike List (NSL)" that was agreed with humanitarian actors in Yemen.⁴⁰ The Joint Incidents Assessment Team (JIAT), established by the Coalition to investigate IHL violations attributed to their forces, also reported on 8 February 2022 that its investigation found that the Coalition airstrikes on Sa'dah precisely targeted a Houthi "special security camp", which is a legitimate military target under IHL.⁴¹

13. The NSL is an index of humanitarian static sites managed by OCHA Yemen, as part of a humanitarian notification system developed by the UN Country Team in April 2015 through which agencies voluntarily share with the Coalition, through OCHA, information on the locations of humanitarian sites and humanitarian movements, aiming to ensure the safety and security of humanitarian premises, personnel, equipment and activities in areas of active military operations. The Panel notes that the Standard Operating Procedures (SOPs) for the notification mechanism recognizes that notification is not a prerequisite for protection under

³⁸ The Panel received information that, on 6 January 2022, more than two weeks prior to the Coalition airstrikes, ICRC personnel visited the Sa'dah detention centre and distributed dignity kits and winter clothes to the detainees.

³⁹ Information gathered by the Panel from interviews with eyewitnesses and reports of NGOs and agencies on the incident.

⁴⁰ <https://www.spa.gov.sa/viewfullstory.php?lang=ar&newsid=2324781>.

⁴¹ <https://english.alarabiya.net/News/gulf/2022/01/28/Arab-Coalition-says-it-did-not-target-prison-in-Yemen-s-Saada-Initial-findings>.

IHL, and, conversely, the absence of notification or the removal from the notification list of any given object or movement does not change its protection status.⁴² The Panel finds no correlation between the absence of the Sa'dah detention centre from the NSL, a non-exclusive list of humanitarian sites in Yemen, to the Coalition forces not fulfilling their IHL obligations.

14. The Panel's investigation revealed that the Coalition airstrikes did hit a facility that was primarily a civilian infrastructure (detention centre) holding hundreds of civilians, including migrants, women and children, detained by the Houthis.⁴³ The obligation to ascertain the civilian or military character of the facility, to assess the anticipated incidental loss of civilian lives and damage to civilian objects from any attack, and to take all feasible precautions to avoid or minimize civilian harm, rested with the Coalition. In the attack of 21 January 2022 in Sa'dah, this obligation needed to be fulfilled.

15. The Panel concludes that the principles of precaution and distinction were likely not respected.⁴⁴

IV. Airstrikes on buildings in residential neighbourhood of Sana'a

16. The Panel received information that, on 25 March 2022, Coalition airstrikes on a residential neighbourhood in Sana'a Governorate reportedly killed eight civilians, including five children and two women, as well as damaging the UN residential staff compound in Sana'a.⁴⁵

17. The Panel is continuing its investigation.

⁴² <https://www.humanitarianresponse.info/en/operations/yemen/deconfliction>.

⁴³In a statement issued on 28 January 2022, the Secretary-General condemned the attack (<https://press.un.org/en/2022/sgsm21114.doc.htm>) and reminded all parties to respect IHL. Also, the Office of the High Commissioner for Human Rights (OHCHR) noted that the facility in Sa'dah held about 1,300 detainees, including 700 migrants, before the incident. It stated that 91 detainees may have been killed and 236 injured, and called for "a transparent, independent and impartial investigation." (<https://www.ohchr.org/en/press-briefing-notes/2022/01/press-briefing-notes-yemen-airstrikes>).

⁴⁴ Articles 48, 51 (2) and 52 (2) of Additional Protocol I of the Geneva Conventions of 1949, Article 13 (2) of Additional Protocol II of the Geneva Conventions of 1949, and rule 1 and 7 of CHIL.

⁴⁵ <https://www.un.org/sg/en/content/sg/statement/2022-03-26/statement-the-spokesperson-of-the-secretary-general-attacks-civilian-facilities-saudi-arabia-and-yemen>.

Annex 31 Civilian casualties from landmines and other explosive devices allegedly planted by the Houthis

1. The Panel continues to receive information and documents relating to indiscriminate and systematic use of landmines and other explosive devices mainly by the Houthis. Since 2016, the Panel has been documenting the impact of landmines, improvised explosive devices (IEDs) and other explosive devices on civilians (S/2021/79, paras 140-142; S/2020/326, paras 115-117; [S/2018/193S/2018/193](#), annexes 43 and 44; and [S/2022/50](#) paras 188-119, and annex 36).

2. The indiscriminate use of landmines is prohibited by international humanitarian law. Whenever landmines are used, the parties to an armed conflict must take particular care to minimize their effects. They also must record their placement to the extent possible.⁴⁶ The Houthis and other parties continue to disregard this obligation. Between October 2021 and September 2022, landmine and unexploded ordnance (UXO) incidents resulted in 591 civilian casualties, including 196 deaths and 395 injuries, according to humanitarian agencies. The incidents reportedly occurred mostly in the frontline areas of Hudaydah and Al-Jawf governorates.⁴⁷

3. Through interviews with victims and family members, meetings with humanitarian personnel, and review of confidential information shared by local sources, the Panel documented some incidents, which occurred during the reporting period, involving civilian casualties from landmine and other explosive devices.

4. The incidents documented by the Panel indicative of the serious threat posed to civilians by landmines and other explosive devices, allegedly planted by the Houthis, in frontline areas and locations under their control:

a) On 16 April 2022, at approximately 0600 hours LT, a private vehicle travelling with three civilians, on a road northeast of Khab and Al Shaaf District in Al-Jawf Governorate, hit a landmine, killing two men, aged 30 and 25 years, and injuring a 14-year-old boy. The child suffered bruises from shrapnel.

b) On 22 May 2022, at approximately 1000 hours LT, a landmine explosion in Al-Hagi District of Hudaydah Governorate injured two men, aged 20 and 25 years, as they were working on their farm.

c) On 1 March 2022, a civilian herding sheep near the main road of Al-Akbar village in Hays District, Hudaydah Governorate, triggered an explosive device, allegedly a Houthi-improvised antipersonnel landmine. He sustained severe injuries from the explosion, leading to the amputation of both legs.

d) On 29 August 2022, a civilian was passing through an area in Al-Manaam neighbourhood of Jabal Habshi district in Tai'zz Governorate, close to the frontline, when he stepped on an explosive device, allegedly a Houthi-improvised antipersonnel landmine. He sustained severe injuries from the explosion of the device, leading to the amputation of both legs. He also suffered injuries to both hands.

e) On 24 September 2022, three children were riding on a donkey-drawn cart in the Al-Lhomainiah area of Hays District in Hudaydah Governorate, when the donkey triggered an explosive device, allegedly a fragmentation device planted by the Houthis. One child was killed, and two others injured.

f) On 21 October 2022, a civilian walking near his home in Nata' district of Al Bayda Governorate was killed when he accidentally triggered an explosive device, allegedly planted by the Houthis.

5. The Panel notes that, while international law requires States and all parties to an armed conflict to limit the production and use of landmines and other explosive devices to legitimate military purposes, international law imposes a total ban⁴⁸ on antipersonnel mines. The Ottawa Convention (Anti-Personnel Mine Ban Treaty) of 1997,

⁴⁶ The Geneva Conventions of 1949, the 1980 Convention on Certain Conventional Weapons and various rules of customary international humanitarian law seek to reduce the harm to civilians in armed conflict, including from landmines.

⁴⁷ <https://reliefweb.int/report/yemen/yemen-humanitarian-update-issue-9-september-2022>;
<https://twitter.com/ochayemen/status/1587850904560099328?s=46&t=kUo4xQxzhB4XmBwFF2Xecg>.

⁴⁸ Article 3 of the Ottawa Convention provides that, as an exception, the retention or transfer of a number of anti-personnel mines for the development of and training in mine detection, mine clearance, or mine destruction techniques is permitted.

in particular, prohibits the use, stockpiling, production and transfer of antipersonnel mines and on their destruction.⁴⁹ Yemen ratified the treaty on 1 September 1998 and is bound by its provisions. Also, IHL norms place an obligation on States and non-state armed groups to take measures to avoid or minimize civilian harm.

Figure 31.1

Victim of a landmine explosion in Hays, Hudaydah (left); mines and IEDs found on the scene (right)



Source: Project Masam

⁴⁹ <https://www.un.org/disarmament/anti-personnel-landmines-convention/>

List of acronyms

ADNOC	Abu Dhabi National Oil Company
AIS	Automatic Identification Signal
AQAP	Al Qaeda in the Arabian Peninsula
ATGM	Anti-Tank Guided Missile
AWH	Alwiyat al-Waad al-Haq (True Pledge Brigades)
CBY	Central Bank of Yemen
CCTV	Closed-Circuit Television
CHA	Coalition Holding Area
FSO	Floating Storage and Offloading vessel
GAZ	General Authority for Zakat
GoY	Government of Yemen
GPS	Global Positioning System
IED	Improvised Explosive Device
IHL	International Humanitarian Law
IHRL	International Human Rights Law
IMO	International Maritime Organization
IRGC	Islamic Revolutionary Guard Corps
JIAT	Joint Incident Assessment Team
KSA	Kingdom of Saudi Arabia
LCs	Letters of Credit
LT	Local Time
MAA	Houthi-appointed Maritime Affairs Authority
MoT	Houthi-appointed Minister of Transport
NGO	Non-governmental organization
PLC	Presidential Leadership Council
RPG	Rocket-propelled grenade
SALW	Small Arms and Light Weapons
SAR	Saudi Riyal
STC	Southern Transitional Council
UAE	United Arab Emirates
UAV	Uncrewed Aerial Vehicle
UK	United Kingdom of Great Britain and Northern Ireland
UN	United Nations
UNMHA	United Nations Mission to support the Hudaydah Agreement

UNVIM	United Nations Verification and Inspection Mechanism
USA	United States of America
USD	United States Dollars
UXO	Unexploded Ordnance
VLCC	Very Large Crude Carrier
WBIED	Water-borne improvised explosive device
WFP	World Food Programme
WRI	War Risk Insurance
YR	Yemeni Rial