

**Joint special meeting of the Counter-Terrorism Committee and the
1267/1989/2253 ISIL (Da'esh) and Al-Qaida Sanctions Committee**

**“Terrorist-financing threats and trends and the implementation of Security
Council resolution 2462 (2019)”**

Economic and Social Council Chamber, United Nations Headquarters, New York,

Thursday, 18 November 2021, 9.00 a.m. - 1.00 p.m.

Concept note

I. Introduction

1. On 28 March 2019, the Security Council adopted its resolution 2462 (2019), which focuses on the prevention and suppression of terrorism financing. The resolution’s adoption reflects the Council’s continued determination to assist Member States in their efforts to deprive terrorists of funds, financial assets and economic resources, as well as to deny them access to the financial system and to other economic sectors that are vulnerable to terrorism financing.

2. The Thirteenth report of the Secretary-General on the threat posed by the Islamic State in Iraq and the Levant (ISIL, also known as Da’esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat (S/2021/682) notes that the financial reserves available to ISIL are currently assessed by the United Nations to be between \$25 and \$50 million. The report also highlights the risks of flows of funds to ISIL fighters and their families in detention facilities or camps in the Syrian Arab Republic through financial institutions, money service businesses and cash couriers in neighbouring States. Member States cite this as a persistent means of financing ISIL and its supporters.¹

3. Security Council resolution 2462 (2019) recalls the relevant international standards and requirements developed in the context of previous Council resolutions, the International Convention for the Suppression of the Financing of Terrorism (1999), and the related Recommendations of the Financial Action Task Force (FATF). It also highlights the obligation of Member States to criminalize terrorism financing pursuant to Security Council resolution 1373 (2001) and requests States to establish serious criminal offences to prosecute the wilful provision or collection of funds for the benefit of terrorist organizations or individual terrorists for any purpose in a manner consistent with their obligations under international law, including international humanitarian law, international human rights law and international refugee law.

4. Security Council resolution 2462 (2019) reaffirms and strengthens the requirement set forth in resolution 1373 (2001) to suppress and prevent terrorism financing and refrain from providing support to terrorist groups. The resolution also underscores the need to ensure that all Member

¹ See also Twenty-eighth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2368 (2017) concerning ISIL (Da’esh), Al-Qaida and associated individuals and entities (S/2021/655).

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States are in full compliance with the measures imposed by Security Council resolution 2368 (2017) regarding sanctions against ISIL (Da'esh) and Al-Qaida; stresses the need for robust implementation of those measures; and urges all States to participate actively in updating the ISIL (Da'esh) and Al-Qaida Sanctions List with information on entities and individuals involved in the financing of terrorism. It also stresses the central role of the United Nations in this area and the essential role of the FATF in setting global standards for preventing and combating terrorism financing. The resolution also takes note of the FATF Consolidated Strategy on Combating Terrorist Financing and its operational plan. The outcome document of the Committee's special meeting commemorating the 20th anniversary of the adoption of resolution 1373 (2001) and the establishment of the Counter-Terrorism Committee, held at United Nations Headquarters, New York, on Thursday, 4 November 2021, reaffirms the need for Member States to take the necessary measures to prevent and suppress terrorism financing in accordance with their obligations, including those set forth in Council resolutions 1373 (2001), 2178 (2014), and 2462 (2019).

5. The efforts of the United Nations and FATF continue to be supported at the ministerial level by the series of "No Money for Terror" ministerial conferences on counter-financing of terrorism (CFT), which stress the importance of taking an integrated approach to countering terrorism and its financing. The first two conferences were hosted by France, in April 2018, and by Australia, in November 2019, respectively.

6. Pursuant to resolution 2462 (2019), Member States are urged to periodically assess their terrorism-financing risk; identify those sectors and financial instruments that are most vulnerable to terrorism financing in their own specific national or regional context; and take the action necessary to remedy those risks, particularly by enhancing the traceability and transparency of financial transactions.

7. The resolution stresses the pivotal importance of national coordination and information-sharing through, inter alia, optimized use of financial intelligence in countering terrorism, including in detecting networks of terrorists and their financiers. States are also encouraged to create public/private partnerships with financial institutions, the financial technology industry, and Internet and social media companies, in particular to monitor and address the evolution of terrorism-financing trends, sources and methods, and to work collaboratively with the non-profit sector to prevent its possible abuse for terrorism-financing purposes.

8. The resolution provides a strong framework for the United Nations to support the implementation of its provisions. It calls upon the United Nations Office of Counter-Terrorism (UNOCT), in close cooperation with the United Nations Office on Drugs and Crime (UNODC), and in consultation with CTED; the Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 (2004) and 2253 (2015) concerning ISIL (Da'esh), Al-Qaida and the Taliban and associated individuals and entities; and other entities of the United Nations Global Counter-Terrorism Coordination Compact, to enhance their coordination with the aim of delivering technical assistance on CFT. It also requests CTED, in consultation with the Analytical Support and Sanctions Monitoring Team, to provide an annual thematic summary assessment of gaps to

UNOCT, through the Counter-Terrorism Committee, to assist in the design of targeted technical assistance and capacity-building efforts.²

II. Objective

9. The joint special meeting will be held pursuant to paragraph 36 of resolution 2462 (2019), which directs the Counter-Terrorism Committee and the Committee established pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) to hold, within 12 months, a joint special meeting on terrorist-financing threats and trends, as well as on the implementation of the provisions of the resolution. The joint special meeting (which is also included in the Counter-Terrorism Committee's approved annual list of briefings), was originally scheduled to be held on 23 March 2020, but was postponed because of the restrictions imposed by the United Nations in response to the COVID-19 pandemic.

10. In accordance with paragraph 37 of resolution 2462 (2019), CTED and the Analytical Support and Sanctions Monitoring Team prepared a joint report on actions taken by Member States to disrupt terrorist financing, which was issued on 3 June 2020.³ Based on responses from 112 Member States, the report provides an overview of measures, good practices and challenges encountered by Member States in their implementation of international CFT standards. The analysis of States' responses reveals a comprehensive understanding of CFT requirements, including the legal framework necessary for effective CFT measures, as well as the asset-freezing and sanctions-designation measures set forth in Council resolutions 1267 (1999) and 1373 (2001) and successor resolutions. It also reveals that certain CFT measures called for in resolution 2462 (2019) have not yet been tested or fully operationalized. Furthermore, the responses received from Member States suggested that States continue to face challenges with respect to the integration of human rights obligations into their CFT measures. In this regard, the joint report notes the need for further research on measures to ensure that terrorism-financing investigations comply with international human rights obligations, including those concerning due process, fair trial, privacy and data protection.

11. As noted in the 2021 Global Survey of the implementation of Security Council resolution 1373 (2001) and other relevant resolutions by Member States, prepared by CTED, States continue to strengthen their CFT legislation and operational measures but there is considerable debate as to the extent to which those measures might impact purely humanitarian activities, including in conflict zones with active terrorist activity. Thus far, only a few States have adopted dedicated measures in this area (e.g., by strengthening the transparency of licensing and specific exemption measures and engaging in focused dialogue with the NPO sector and financial institutions).

12. The joint special meeting will enable the two committees, Member States, and relevant international and regional organizations to discuss recent terrorism-financing trends and challenges; examine measures adopted by Member States, including practices and challenges encountered to disrupt terrorist financing; discuss the efforts of FATF to counter terrorism

² See letter dated 31 December 2020 (S/AC.40/2020/OC.137) sent by the Chair of the Counter-Terrorism Committee addressed to the President of the Security Council concerning the first annual thematic summary assessment prepared pursuant to paragraph 35 of Security Council resolution 2462 (2019) and the report on actions taken by Member States to disrupt terrorist financing prepared pursuant to paragraph 37 of the resolution.

³ [S/2020/493](#).

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financing; and highlight coordination mechanisms relating to the technical assistance provided by the United Nations and Global Coordination Compact entities to support States' efforts in this area.

III. Format of discussions

13. The introductory session will include opening remarks by the Chair of the Counter-Terrorism Committee, followed by keynote statements by the CTED Executive Director, the Coordinator of the Analytical Support and Sanctions Monitoring Team, and the President of the FATF. The subsequent sessions will focus on the following topics: (i) current terrorism-financing threats and trends; (ii) ongoing efforts to effectively implement the international CFT requirements, including the relevant FATF standards; and (iii) interventions from the floor, including on matters relating to the coordination of technical assistance. The meeting will close with a statement by the Chair of the Committee established pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015).

IV. Venue and date

14. It is proposed that the joint special meeting be held in the Economic and Social Council (ECOSOC) Chamber, United Nations Headquarters, New York, on Tuesday, 18 November 2021, from 9.00 a.m. to 1.00 p.m. The Chairs, the Members of the two Committees, and experts of CTED and the Monitoring Team will attend the meeting in person. Other participants, including several panellists, will be given the opportunity to connect remotely via the Zoom platform. Interpretation will be provided by the United Nations conference services.

V. Outcome

15. The joint special meeting will enable participants to highlight national and regional practices developed to effectively and appropriately address current terrorism-financing risks and implement the applicable international standards.

16. A joint summary of the Chairs, highlighting the main points and conclusions of the joint special meeting, will be prepared.