



**Joint 1267 Committee / Counter Terrorism Committee Meeting**

**Statement by the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh / Islamic State in Iraq and the Levant**

**18 November 2021**

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Madame. President, Distinguished Delegates,

UNITAD is honored to be able to address this joint meeting addressing “Terrorist-financing threats and trends and the implementation of Security Council resolution 2462 (2019)”.

The terms of that resolution, and the legal framework on which it builds, reflect the crucial need for a collective, holistic approach to the prevention of terrorist financing and measures aimed at identifying and prosecuting those responsible for such crimes. It also underlines that Member States should be supported and should seek to leverage the work of United Nations entities in order to effectively address the inherently global threat posed by terrorist financing networks.

Following its establishment pursuant to United Nations Security Council resolution 2379 (2017) UNITAD has sought, in line with its mandate, to contribute to this global effort to ensure those who sought to profit from ISIL crimes are identified and held accountable in domestic proceedings.

Financial and economic actors, whether profit-driven or ideologues, must also bear criminal responsibility for their involvement with and complicity in ISIL crimes committed in Iraq, as well as the exploitation of Iraqi national resources and cultural heritage. Many of these financiers and networks are still operating today, globally.

To this end, UNITAD has established a dedicated Financial Crimes Unit to support the investigations of the Team in relation to the financial aspects of crimes falling within its mandate. The conduct of this work to date has underlined the need to harness partnerships with a broad range of partners in Iraq and internationally in order to gather evidence and tie individual facilitators to the commission of ISIL crimes. Evidence collection activities have included securing online digital footprints of financial facilitators, case materials from partner countries and agencies, select transaction data from financial institutions, insights from expert interviews, and testimonial evidence from those who witnessed ISIL's financial activities first-hand or were victims of their illicit practices. The Team is particularly grateful for the support and cooperation of the Government of Iraq in these efforts.

Through this collaborative approach, the Team has made significant progress in the conduct of these investigations and is now in a position to provide tangible support to national authorities in their efforts to prosecute those seeking to provide financial assistance or benefit from its crimes. In doing so we seek to fulfil our own mandate while addressing the overall objectives set out in Security Council resolution 2462 (2019).

In recent months, the Team has focused its financial investigations on Bayt al-Mal ("House of Money") – the central ISIL treasury and the core department responsible for the collection, storage, management, and movement of its wealth. Through this work, the Team has uncovered evidence detailing the internal administrative functioning of Bayt al-Mal and how the actions of this department directly supported the ability of ISIL to carry out war crimes, crimes against humanity, and genocide.

This line of enquiry has further revealed that a network of senior ISIL leadership also acted as trusted financiers, diverting wealth generated through acts of pillage, targeting a range of ethnic and religious minorities across Iraq through theft and obfuscation of property, and aiding and abetting the commission of the crime against humanity of persecution.

These investigative activities had built upon the preliminary line of enquiry taken forward by the Financial Crimes Unit in relation to the use by ISIL of money service businesses as key facilitators of their financing. Through the initial case-brief completed in relation to this investigation, the Team has identified specific business owners and operators who committed a

range of financial crimes and who aided and abetted ISIL in the commission of a range of core international crimes from 2014 onwards. In line with its Terms of Reference the Team has been able to provide an initial case-brief in relation to this investigation to Iraqi authorities in order to strengthen then basis for ongoing collaboration in the investigation of these crimes.

Our engagement with United Nations entities pursuant to Security Council resolution 2379 has played an important role in the investigative activities of the Team and we would with to express our thanks to the 1267 Committee and the Analysis and Monitoring Team for their support and collaboration, including through the provision of relevant information relevant to UNITAD investigations in line with our respective mandates.

On 2 December, UNITAD will host a Special Event with the Permanent Mission of Germany and Iraq in New York highlighting how its engagement with all actors from national authorities, to United Nations entities, to the private sector, has supported its investigations into ISIL financing networks. This event will also mark the launch of our f a new publication: An Economy of Violence: Financial Aspects of War Crimes, Crimes against Humanity, and Genocide committed by Daesh/ISIL in Iraq.

I would wish to conclude by underlining the commitment of UNITAD, as a relatively new actor in the field of ISIL accountability and financing, to work with all actors present today in line with our mandate to support national efforts to investigative and prosecute those who sought to profit from the violence and suffering imposed by ISIL on the people of Iraq.