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**Promotion and protection of human rights: human rights situations and reports of special rapporteurs and representatives**

**Report of the Special Rapporteur on the situation of human rights in Myanmar**

**Note by the Secretary-General\*\***

The Secretary-General has the honour to transmit to the General Assembly the report of the Special Rapporteur on the situation of human rights in Myanmar, Thomas H. Andrews, submitted in accordance to Human Rights Council resolution 52/31.

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\* A/78/150.

\*\* The present report was submitted after the deadline in order to reflect the most recent developments.

## Report of the Special Rapporteur on the situation of human rights in Myanmar, Thomas H. Andrews

### *Summary*

The people of Myanmar continue to suffer from a deteriorating human rights and humanitarian crisis. An illegitimate military junta would like the world to believe that only it can restore peace and stability to the country. The opposite is true. The coup of February 2021 has been followed by ever greater levels of human rights violations, violence, oppression, lawlessness, and poverty.

Junta forces have responded to losses on the ground with a widespread campaign of violence against civilians that includes an escalation of airstrikes on villages and the burning of tens of thousands of homes. Displacement and human suffering continue on a massive scale, exacerbated by the landfall of Cyclone Mocha and the junta's shameless restrictions on humanitarian aid. Nearly 20,000 political prisoners are now behind bars where many endure torture and appalling conditions. Rohingya continue to face systematic human rights violations in Myanmar and rapidly deteriorating conditions in refugee camps in Bangladesh.

In this report, the Special Rapporteur describes conditions in Myanmar that should be of grave concern to Member States. However, he also describes developments that offer a path forward for a more effective international approach to the crisis. The UN High Commissioner for Human Rights recently made a public call for "new thinking" to address the crisis in Myanmar. This report cites timely examples of new thinking and new action, including the sanctioning of jet fuel and key financial institutions relied on by the junta. The Special Rapporteur makes a series of recommendations and urges Member States to continue to strengthen and coordinate actions to support the people of Myanmar, who have demonstrated remarkable courage and tenacity to defend human rights and seek an end to this crisis.

**I. Introduction1. 2023 has been a horrific year for the people of Myanmar, who continue to be held hostage by a brutal military junta. The number of people imprisoned for their opposition to the junta and displaced by its attacks have reached new highs. Junta forces have stepped up airstrikes on civilian targets while continuing a campaign of mass arson targeting villages and towns it perceives to be aligned with opposition groups. Reports of mass killings, beheadings, torture, sexual and gender-based violence, forced labor, and the use of human shields have continued to mount, with no accountability for perpetrators or justice for victims. Deteriorating conditions are being driven by an economy in freefall, the blocking of emergency aid following the landfall of Cyclone Mocha, escalating human rights violations, and ongoing restrictions of humanitarian access for people in desperate need. Rohingya refugees in Bangladesh are threatened by spiraling violence, drastic cuts in food rations, and a coercive repatriation effort.**

2. On 31 July 2023, the junta, or State Administrative Council (SAC), extended its declaration of a state of emergency by six months, citing a lack of “peace and stability” in the country. In doing so, the SAC undercut its justification for the coup—that the military is the sole institution able to ensure unity and stability in Myanmar. Despite driving chaos and lawlessness, the SAC is seeking to foster the appearance of legitimacy by signaling that it will hold national elections following a nationwide census in October 2024. The Special Rapporteur encourages Member States to reject, as illegitimate, an election held while political opponents are arrested, imprisoned, tortured, and executed and while freedom of speech and association and a free press are outlawed.

3. The people of Myanmar continue to demonstrate remarkable courage and resolve, risking their lives to oppose the junta and build the foundation for a democratic and rights-respecting country. It is becoming increasingly clear that the junta has not only failed to consolidate power, it is slowly losing control. The Special Rapporteur has spoken with doctors who risk their lives to treat patients, women’s rights advocates documenting sexual and gender-based violence, and members of civil society organizations who are responding to urgent humanitarian needs in their communities. Their stories, and those of so many others, demonstrate the commitment of the people of Myanmar to ending human rights violations and establishing a genuine democracy. They need and deserve the world’s support.

4. A small number of Member States continue to support the junta by providing weapons and financial resources or by lending legitimacy through diplomatic engagement. There is notable momentum, however, toward a stronger and more coordinated international response to the crisis. There are a growing number of States that are supporting the people of Myanmar in their struggle against dictatorship and oppression. New sanctions targeting aviation fuel and key financial institutions relied on by the SAC are degrading the military’s abilities to sustain its attacks on civilians. Efforts are underway to ensure greater coordination among states that have adopted sanctions or taken other steps to isolate the junta. Many Member States have provided life-saving humanitarian aid, and governments are increasingly engaging with the National Unity Government.

5. While these are all positive, encouraging steps, the greatest reason for hope that human rights will prevail in Myanmar is the remarkable resilience, bravery, and resolve of the Myanmar people.

## II. Political Prisoners

6. The junta continues to arrest and imprison perceived political opponents on a staggering scale. Political prisoners include pro-democracy activists, former government officials, politicians, religious leaders, celebrities, artists, and civil society representatives. Teachers have been arrested for teaching in opposition-backed schools, students for attending those schools, doctors and nurses for providing medical care in independent clinics and hospitals, lawyers for defending political prisoners, journalists for reporting on military atrocities, and trade union leaders for organizing strikes.

7. Their crimes largely involve exercising their basic right to freedom of expression, including posting opinions on social media. Dozens of people were reportedly arrested for replacing their social media profile pictures with black panels to mourn the approximately 170 people who were killed in a military airstrike in Sagaing Region in April 2023. In June 2023, more than 130 people were reportedly arrested for participating in a campaign that involved wearing flowers to commemorate State Counsellor Aung San Suu Kyi's 78th birthday.

8. According to the Assistance Association for Political Prisoners (AAPP), since the coup, the SAC has arrested more than 25,000 people because of their real or perceived involvement in the pro-democracy movement or other political activities. More than 19,000 of these political prisoners, including 155 children, remain behind bars. More than 1,800 have been arrested since the beginning of the year. 112 political prisoners remain on death row, while 43 others have been sentenced to death in absentia.

9. The SAC carried out mass pardons on 4 January (7,012 prisoners), 17 April (3,015), 3 May (2,153), and 1 August (7,749) in an apparent attempt to distract from its brutal campaign of arbitrary arrests and the ongoing detention of nearly 20,000 political prisoners. The 3 May amnesty included the mass pardon of individuals charged under Section 505A, a provision added by the junta following the coup that provides for up to three years' imprisonment for the dissemination of "false news." The majority of these individuals were political prisoners who had been arrested in the weeks and months following the coup, many of whom were close to completing their sentences. Only a small fraction of those released in the other amnesties were political prisoners. As part of the 1 August amnesty, the SAC pardoned Aung San Suu Kyi and former President Win Myint for select offenses, while leaving in place sentences relating to other offenses. Aung San Suu Kyi's cumulative sentence was reduced from 33 to 27 years. Aung San Suu Kyi was reportedly transferred from prison to a government building in Naypyidaw in July 2023, but was subsequently returned to prison without explanation from the SAC. Aung San Suu Kyi's son and officials from her political party have stated that she is in poor health and not receiving the medical care she needs.

### Prison conditions

10. The SAC has sought to hide its mistreatment of political prisoners by severely restricting access to prisons and other detention facilities. Nevertheless, the accounts of those released from prison as well as information from smuggled notes and prison insiders paint a grim picture of prison conditions.

11. The mass influx of political prisoners since the coup has led to severe overcrowding in prisons, with some cells reportedly filled to double capacity. Prisons are poorly maintained, and prisoners are often exposed to the elements. Skin diseases and diarrhea are reportedly rampant. Women lack access to menstrual products, other hygiene necessities, and sexual and reproductive health care.

12. Credible reports from detainees who have been released indicate that prisoners suffer from grossly inadequate nutrition, receiving spoiled food or meals primarily comprised of low-quality, dirty rice. Many rely on friends and family members to pay for food and toiletries sold by prison officials at exorbitant prices. Health care is non-existent for most prisoners, with prison officials merely providing over-the-counter pain killers for serious medical conditions.

13. Prisoner protests have been violently suppressed, including with the deployment of soldiers into the prisons. SAC officials have reportedly retaliated against protest organizers and participants by restricting food rations, imposing solitary confinement, and transferring them to other wards or prisons. Political prisoners have reportedly died after being denied medical treatment for injuries sustained during crackdowns on protests.

### **Torture and extrajudicial killings**

14. Former political prisoners have described wide-ranging torture tactics employed by SAC officials, including severe beatings with fists, guns, and rods; stabbing or cutting; burning of the skin; electrocution; pulling out fingernails and teeth; stress positions; hanging by ropes; denial of food or water; sleep deprivation; mock executions; waterboarding; shackling, including with iron rods placed between the feet; and the prolonged use of blindfolds or hoods, often in conjunctions with other torture techniques. Both women and men have experienced sexual harassment, strip searches, rape, and sexual violence, including the mutilation of genitalia. LGBTQ+ people reportedly suffer disproportionate levels of violence, abuse, and harassment from prison officials. Child political prisoners have been tortured using most or all of the above-described techniques.

15. A former political prisoner told the Special Rapporteur how he was beaten until he lost consciousness after starting a hunger strike to protest the July 2022 execution of four political prisoners. When he regained consciousness, he and other strike participants were severely tortured before being placed in solitary confinement:

We had to put our face on the floor and put our hands on the back. They beat us with rods. When we felt pain and moved, they beat us more. ... The rest of us were taken to the isolation cells. Our bodies were covered in bruises and cuts. There were wounds over wounds, and cuts over cuts. They also used tasers. They put the tasers on our heads and laughed when our bodies were shaking. There was a six-foot wooden shackle [connecting two prisoners]. We had iron cuffs on our hands. When we couldn't walk, they made us hop like a frog. Our skin was torn on the hands and legs because of the shackles. ... They hit [our private parts.] They said they don't want us to reproduce: 'We are beating you so that you are not able to have a child.' ... We protected our private areas with our hands, so we couldn't protect other parts of our bodies. Even though the torture was brutal, our spirit didn't break down. I am still part of the revolution. I came to this ... area to continue with the revolution.

16. The SAC is responsible for the death of scores of political prisoners in its custody. According to AAPP, since the coup, at least 181 political prisoners have died in prison or during interrogation because of extrajudicial killings, torture, ill-treatment, or inadequate healthcare. On 27 June 2023, 37 political prisoners were removed from Daik-U Prison ostensibly for transfer to other prisons. Prison authorities have since sent letters to the family members of at least eight of the prisoners informing them that their relative had died during an attempted escape. On 6 July 2023, two prisoners accused of the murder of a pro-junta singer died in similar circumstances, with SAC officials claiming that they died while trying to escape during a prison transfer. Gunmen, alleged to be members of the junta-linked Pyusawhti militia, killed the mother and sister of one of the slain prisoners in an attack at their family home the previous month.

### **“Trials” and conviction**

17. Laws commonly used to try and convict political prisoners include various Penal Code provisions, such as section 505A, the Unlawful Associations Act, the Counter-Terrorism Law, the Anti-Corruption Law, the Arms Act, and the Explosive Substances Act, as well as other Penal Code provisions. Many have been convicted for allegedly violating several different laws. Legal proceedings against political prisoners violate the right to a fair trial, with convictions based on little or no evidence.

18. The imposition of martial law on approximately 50 townships in Myanmar has allowed the SAC to try and convict political prisoners in military tribunals, where defendants are denied the right to counsel. Many others have been tried in civilian courts set up in prisons. Defendants in civilian courts, including those inside prisoners, are generally permitted to retain lawyers. However, families often experience difficulties locating their detained family members following arrest and securing legal representation for them. At times, defendants are only allowed to meet their lawyers minutes before a trial begins. Lawyers and political prisoners have described being denied access to essential case files.

19. Lawyers face grave risks by representing political prisoners. Court and military officials regularly threaten and harass lawyers representing political prisoners. At least 53 lawyers have been arrested since the coup and many have reportedly gone into hiding. Some were arrested in courtrooms after defending political prisoners, including opposition leaders. The risks lawyers routinely face have sometimes caused them to refrain from rigorous cross-examination of SAC witnesses or to withdraw from representing clients, leaving some political prisoners without counsel. The families of lawyers have reportedly been disappeared or even killed.

### **III. Violence against civilians**

20. The junta has carried out a massive campaign of violence against civilian populations that has included massacres, executions, the shelling of villages, airstrikes on civilian targets, mass arson of homes and infrastructure, the burning of food stores and fields, the destruction of schools and clinics, and sexual violence.

21. A doctor treating the victims of military attacks in Sagaing Region said:

The SAC doesn't fight PDFs directly. They burn everything, kill everyone [when they are] approaching the villages. They want to cut down the economy and make a humanitarian crisis in Sagaing Region so that PDFs and resistance groups are weakened by destroying the property of the civilians and killing everyone.

22. The military's actions likely constitute crimes against humanity and war crimes. The Special Rapporteur concurs with the conclusion of the Independent Investigative Mechanism for Myanmar that the number of probable international crimes has increased dramatically since the coup and that the volume and severity of crimes has continued to rise in recent months.

23. While SAC forces are disproportionately responsible for violence against civilians, the Special Rapporteur has received troubling reports of human rights violations perpetrated by other armed groups, including ethnic armed organizations and anti-junta forces. These include killings, torture, and sexual violence.

#### **Killings**

24. SAC forces and allied armed groups have killed more than 4,000 civilians since the coup, according to credible reports. Many were victims of indiscriminate attacks on villages, schools, hospitals, and camps for internally displaced persons (IDPs). Others were executed after being taken into military custody, at times in mass killings. The bodies of many of those killed have shown signs of torture. The military has also burned, beheaded, dismembered, and disfigured bodies in an apparent attempt to terrorize the civilian population.

25. While the SAC has claimed that opposition groups have killed more than 6,000 civilians, it has produced no evidence to support its claims. However, credible reports indicate that anti-junta groups have killed hundreds of civilians, including SAC administrators, suspected military informants and collaborators, and villagers linked to junta-aligned Pyusawhti militias. Victims have included women, children, and monks. Some have reportedly been shot in the head with their hands tied behind their backs and others have been beheaded.

26. In correspondence with the Special Rapporteur, the NUG affirmed its commitment to upholding international human rights standards, preventing human rights violations by People's Defense Forces and other affiliated groups, and ensuring accountability for those who commit abuses. The NUG's Code of Conduct for People's Defense Forces prohibits the threatening and targeting of civilians. The NUG informed the Special Rapporteur that it has held trainings and issued directives to ensure compliance with the Code of Conduct and human rights standards. The NUG has reportedly established a complaint committee, investigative commission, and military court to address abuses by PDF soldiers and others. It has reportedly expelled battalions that have been found to engage in criminal activity or violate the Code of Conduct.

27. Many armed groups are not aligned with the NUG, and the NUG lacks control or influence over some groups that formally fall under its chain of command. The NUG's Ministry of Defense has stated that "the military and their system are legitimate targets," which could be interpreted as sanctioning the targeting of some non-military targets. There have been reports of the NUG failing to respond to reported incidents with urgency, downplaying the severity of misconduct, or even ignoring requests altogether. Gross violations of human rights by anyone, including opposition groups, are unacceptable and those responsible must be held accountable. The killing of civilians by anti-junta armed groups could contribute to a cycle of violence and retribution that must be stopped.

### **Airstrikes**

28. SAC forces have rapidly increased the rate of airstrikes against civilian targets. According to data from the Armed Conflict Location & Event Data Project, the military conducted an average of eight airstrikes per month in 2021 after the military coup, 26 airstrikes per month in 2022, and 32 per month in 2023. There have been a reported 352 fatalities associated with military airstrikes in the first eight months of 2023, compared with 218 for all of 2021 (post-coup) and 2022 combined.

29. The military appears to be intentionally targeting civilian populations, repeatedly launching air attacks on villages, IDP camps, schools, hospitals, clinics, churches, and monasteries. In many cases, airstrikes on villages have followed attacks on military units by opposition armed groups, suggesting they are being used as a form of collective punishment.

30. On 11 April 2023, the SAC launched an air attack on Pazigyi village in Sagaing Region, where hundreds of people had come together to celebrate the opening of a civilian administrative office affiliated with the opposition National Unity Government. A fighter jet dropped two 250 kg bombs on the gathering. Shortly afterwards, two attack helicopters arrived and strafed the crowd as people fled for their lives. Airstrikes in the days that followed obstructed victims' access to aid and medical treatment. An estimated 170 people died, including approximately 40 children. The Special Rapporteur spoke to a pregnant woman who was an eyewitness to the horrifying attack, which killed her husband.

At the event I saw things I have never experienced in my life. ... Many people died at that event including my husband. I myself had a gunshot hit my hand. ... My hand was injured very badly. Me and [my] brother took the motorbike and went to a clinic near our village. We were waiting for my husband for three days and only then I realized that he was killed. [I] still have trauma when I hear sounds and see things. I don't know how to survive without my husband. I don't know how to hold my children with my one hand. I have no one to turn to for help.

### **Arson**

31. In 2023, SAC forces have continued a campaign of mass arson targeting civilian populations. Reports indicate that approximately 75,000 civilian structures have been burned since the coup. The military has also destroyed food stores, deepening concerns about food insecurity in many parts of the country.

32. Satellite imagery, footage from drones, and eyewitness testimony back up reports that soldiers have destroyed civilian property on a massive scale. Sagaing Region continues to be the epicenter of the military's arson campaign, with more than 57,000 structures burned since the coup and more than 20,000 burned this year. However, nearly every State and Region has been affected.

### **Sexual and gender-based violence**

33. SAC forces have escalated their widespread perpetration of sexual and gender-based violence against civilian populations. While soldiers have assaulted women with impunity for decades, the widening scope of armed conflict and the collapse of the rule of law since the coup have led to a dramatic increase in sexual and gender-based violence. Threats of further violence and fear of retaliation, including against family members, cause many survivors to refrain from reporting cases of sexual violence. Limited geographical access, displacement, security risks, communications restrictions, shame and social stigmas, and resource constraints also present challenges for organizations that document sexual and gender-based violence.

34. Cruelty and dehumanization are defining features of sexual crimes perpetrated by the military, including gang rape. Soldiers have mutilated victims and raped them with objects. In some cases, the bodies of the victims of extrajudicial killings have shown signs of rape or sexual violence. Victims have included children.

35. Women's groups told the Special Rapporteur that reports of sexual violence by other armed actors, including ethnic resistance organizations and People's Defense Forces, are also rising. Opposition armed groups have allegedly committed gang rape, rape followed by execution, and the rape of children. In the absence of a functioning judiciary and rule of law, often these cases are unreported. Survivors worry about reporting crimes by armed groups exercising control and influence in their areas because of threats, potential retaliation, and the fear of criticism for "undermining" pro-democracy forces. The NUG informed the Special Rapporteur that its Ministry of Women, Youth, and Children Affairs is implementing a policy on Protection of Sexual Violence, Exploitation and Abuse, which includes complaints and monitoring functions, support for victims, and education programs. However, in practice, many victims and survivors of sexual and gender-based violence have been unable to seek redress, and perpetrators from the opposition have, to date, largely, avoided facing justice for their crimes.

### **Landmines and cluster munitions**

36. Contamination by landmines or unexploded ordnance has been reported in over half of Myanmar's townships. SAC forces and opposition armed groups continue to lay landmines with a heavy toll on civilian populations. According to records compiled by UNICEF, there have been 556 civilian casualties—including deaths and injuries—from landmines and unexploded ordnance in the first six months of 2023, compared to 390 for all of 2022 and 284 in 2021. Monitoring organizations warn that the true impact on civilians could be much higher than the reported figures as there is no official medical surveillance of landmine injuries. The dramatic increase in civilian casualties appears to be driven primarily by landmine contamination in areas that had previously not been impacted by armed conflict. For example, there were no registered landmine or unexploded ordnance incidents in Sagaing Region in 2020. In 2023, Sagaing Region has accounted for more than 40 percent of civilian casualties.

37. SAC forces appear to be laying landmines in locations designed to inflict civilian casualties or to prevent civilians from returning to their homes. Soldiers have planted landmines in villages and homes, along roads and paths frequently travelled by civilians, and around churches and schools. A recent report by the Landmine & Cluster Munition Monitor indicates that SAC forces have used domestically produced cluster munitions since 2021. 123 countries, not including Myanmar, have joined a treaty banning the use or production of



cluster munitions, which are inherently indiscriminate and have a great impact on civilian populations.

### **Human shields**

38. Since the coup, SAC forces have systematically used civilians as human shields, repeating a pattern of abuse by the Myanmar military that stretches back decades. 22 cases of the use of human shields involving more than 500 villagers, including children, have been credibly documented in eastern Myanmar. Documented cases likely represent only a fraction of those that have occurred in the area, and the Special Rapporteur has received credible reports of similar cases throughout the country. Villagers are regularly forced to walk interspersed among groups of soldiers, often while carrying supplies for SAC forces, to prevent attacks by opposition armed groups. In some cases, villagers have been made to walk in front of soldiers in areas suspected to be contaminated with landmines. SAC soldiers have also reportedly tortured and executed civilians whom they have used as human shields.

## **IV. Humanitarian crisis**

39. A deepening humanitarian crisis is gripping every corner of Myanmar. The country's economic implosion has thrown millions into poverty. The collapse of government services and infrastructure has undermined the quality and accessibility of health care, education, and social programs. The suffering of the Myanmar people has been made even worse by the SAC's inhumane restrictions on humanitarian actors' access to populations with acute needs.

### **Displacement**

40. Mass displacement has created urgent needs on a massive scale, threatened livelihoods, and contributed to a mounting food crisis. It is the predictable consequence—indeed, the objective—of the military's systematic targeting of civilian populations. Approximately 1.7 million people have been displaced by armed conflict and attacks on civilians since the coup, bringing the total number of internally displaced persons (IDPs) to nearly 2 million. More than 60 percent of those newly displaced originate from Sagaing and Magway Regions. Chin, Kayin, and Kayah States, which have much smaller populations, have also experienced proportionally very high rates of displacement.

41. Life for IDPs is precarious and fraught with danger. Some displaced persons flee to hiding places in the jungle or find shelter in nearby villages. Others move to established IDP camps that are vulnerable to attack by SAC forces. In some cases, IDPs can return to their farm fields, allowing for some form of livelihood or subsistence agriculture. However, given the dangers, many IDPs are reliant on assistance from civil society organizations or the generosity of host communities.

42. The steady increase in the number of IDPs reflects the fact that those who have been displaced since the coup have tended to remain displaced. After fleeing from their homes, many have been forced to flee again after attacks on IDP camps or the villages where they were seeking refuge. The staff member of an organization working in Kayah State said:

All the people [are in a] mobile state. They go to one IDP place, then [the SAC] comes and bombs there, so they have to move to another place again. They move all the time from place to place. ... In our area, there are emergencies all the time. People have to move, then two days later have to move again. [We] have to provide for emergency needs all the time.

### **Humanitarian needs**

43. Humanitarian needs in Myanmar, particularly for displaced and conflicted-affected populations, are immense and growing.

44. Communities hosting IDPs are running low on food, medicine, and other supplies. Civil society organizations, which are predominantly dependent on small donations from community members and people in exile, are also running out of resources. Increased bombing and attacks on IDP camps exacerbate the enormous challenges already faced by displaced people and civil society organizations attempting to deliver humanitarian assistance.

45. Despite the great humanitarian needs in Myanmar, the SAC has weaponized aid by systematically restricting its delivery to the most vulnerable populations. Although UN officials and humanitarian organizations have appealed for greater access to conflict affected populations, the SAC continues to tighten restrictions, including by denying travel authorizations and refusing passage through military checkpoints. In some areas, the SAC has begun imposing new restrictions or bureaucratic hurdles on aid groups.

46. The SAC has at times blocked the transport of food, medicine, and vaccines by traders to conflict-affected regions, such as Kayah State and parts of Sagaing and Magwe Regions. These blockades have caused food prices to skyrocket, further impeding the work of civil society organizations that use local markets to procure supplies for IDPs and others.

47. Security concerns are a major obstacle to the provision of humanitarian assistance. Those working for humanitarian organizations, whether INGOs or local civil society organizations, take great risks to deliver aid. The UN reports that 50 humanitarian staff were arrested in the first half of 2023. Health workers are also at risk, with a reported 250 attacks on health care in Myanmar in the first eight months of 2023. SAC forces have been responsible for the majority of these attacks, although PDFs and opposition armed groups have also attacked medical facilities they say were occupied by military forces.

48. 15.2 million people are moderately or severely food insecure in Myanmar. This number will almost certainly rise, with experts warning of a looming food crisis. As attacks on civilians and displacement are prolonged, farming cycles will be increasingly disrupted and food stores will be depleted. Skyrocketing prices of food and agricultural inputs further threaten food security. A May 2023 World Bank survey found that 48 percent of farming households worry about having enough to eat, up from 26 percent a year prior. People are using their savings, taking loans, and relying on remittances to put food on the table, but are quickly depleting family and community resources.

49. The situation in conflict-affected areas is even worse. A survey found that only 10 percent of respondents in southern Chin State had acceptable levels of food consumption. Only half of IDP households in Sagaing Region are able to travel to a market because of security risks and transportation problems, among other factors. An organization working in Kayah State reported that 22 IDP camps in the State were experiencing extreme food shortages, in part because conflict has cut off transportation routes.

50. The staff member of a local organization providing aid in Sagaing Region described the situation of IDPs:

They don't think about tomorrow but just today, how to live today, how to drink or how to eat. The worst is that the SAC burned down their houses and their crops. ... They burnt down everything so there's nothing left. It's a long-term problem for us... [We] need to think about long term livelihoods. There's nothing left for them.

51. Conflict and displacement appear to be driving the increased prevalence of preventable disease, including seasonal flu, malaria, dengue, tuberculosis, and diarrhea. Studies have found a four- to ten-fold increase in malaria cases in eastern Myanmar since 2020, upending years of declining rates prior to the coup.

52. The health of women and children has been disproportionately impacted by the crisis in Myanmar. Approximately 1.6 million children have missed routine vaccinations since the coup. Women's access to sexual and reproductive health services as well as family planning is limited or nonexistent in conflict-affected areas and in areas where people have been displaced. Pregnant women and mothers lack essential care and services, impacting nutrition, infant and maternal mortality, and the long-term health of babies and families. Women often give birth in the jungle without any medical care. Civil society groups report increased rates

of miscarriage, maternal death during childbirth, and unwanted pregnancies due to lack of access to contraception.

53. A new mother, displaced by military attacks days after the birth of her child, told the Special Rapporteur about the conditions for her and her child when she reached an IDP camp:

The camp didn't have enough aid, not enough medicine, or food supply... The water is not clean. I had a kidney stone and my urine was also infected. When I had my period, I had excessive bleeding, but I did not have a pad to use, so it got infected. My baby is a newborn, but I can't get vaccines or any medicine. We have some basic medicine that we brought, but this is the only medicine that we have. ... Now they have been bombing one village to another village. It is not safe to be in any village. The thing is, with my health condition and my baby, I cannot live in the forest. ... There is water, leeches, rain.

54. The situation of people with disabilities and older people has largely been overlooked since the coup. Older people and those with disabilities have often remained in villages while others flee attacks by SAC forces because of limited mobility or because they do not receive information or warnings. Deaf and hearing-impaired villagers are unable to hear the sound of approaching aircraft, explosions, or gun fire. Many struggle in situations of protracted displacement, which often involve severe deprivation and substantial physical demands. The collapse of the national health system has had a disproportionate impact on older and disabled people. They often have difficulty accessing humanitarian aid as organizations struggle to overcome SAC restrictions and provide necessary accommodations for vulnerable communities. There is insufficient inclusion of people with disabilities to make humanitarian programs more accessible.

55. Local humanitarian actors told the Special Rapporteur about the psychological toll the conflict is having on the mental health of their communities, their colleagues, their families and friends, and themselves. They described the continuous fear of airstrikes and ground assaults, the exhaustion from constantly fleeing, and the impact of living under tarpaulin tents for months or years on end. Some described recurring nightmares of being followed, arrested, and shot. Children reportedly scream and hide at the sounds of motorcycles, fearing a helicopter attack. A local humanitarian actor working with IDPs in Kayah State told the Special Rapporteur about the acute stress caused by constantly attempting to source supplies to meet the needs of IDPs, and the impact of repeated displacement on communities and humanitarian responders. "We are still living, but we are dead inside," he said. Access to psychosocial services and support for those impacted by the crisis is extremely limited. The NUG's Ministry of Health has stated it is working on setting up a suicide prevention hotline to address the need.

## **Cyclone Mocha**

56. On 14 May 2023, Cyclone Mocha made landfall in Rakhine State with windspeeds reaching over 250 kilometers per hour. The UN estimated that 7.9 million people lived in parts of Rakhine, Chin, and Kachin States and Magway and Sagaing Regions that were impacted by the storm. According to the UN, 700,000 homes were damaged or destroyed. The cyclone also damaged or destroyed IDP shelters and infrastructure, including hospitals, clinics, schools, telecommunications networks, transportation systems, and places of worship. It had a severe impact on agriculture and other economic sectors. According to the World Bank, the cyclone resulted in US \$2.24 billion of damages, the equivalent of 3.4 percent of Myanmar's GDP.

57. The death toll from Cyclone Mocha remains unknown. The SAC reported that 148 people were killed by the storm, but independent reports suggest that the true total could be higher. The SAC has systematically restricted access to cyclone-affected areas, impeding efforts to count the dead, and has threatened those who report higher death totals with imprisonment. In September, a military court sentenced a photojournalist to 20 years imprisonment on charges relating to his coverage of Cyclone Mocha.

58. The Rohingya make up the majority of those killed in the cyclone. An estimated 85 percent of shelters in Rohingya IDP camps were destroyed. The SAC appears to have taken few measures to protect the Rohingya as the cyclone approached. The need to obtain travel authorization from the SAC hindered cyclone preparation plans by humanitarian organizations. Warnings, if given at all, were delivered in Burmese and Rakhine and generally not understood by the Rohingya. Poor internet connectivity in Rohingya IDP camps left many unaware of the approaching storm. The SAC provided minimal assistance in relocating Rohingya to emergency shelters. Longstanding restrictions on movement, including the need to obtain permission from officials before leaving IDP camps, prevented Rohingya from seeking shelter with relatives or community members in safer locations.

59. Internet blackouts and telecommunications restrictions also impeded cyclone preparation in other parts of the country. In communities in Chin State and Sagaing and Magway Regions, many stronger structures that could have provided shelter, such as schools, churches, and monasteries, had already been destroyed by airstrikes and attacks by SAC forces.

60. In the wake of the cyclone, the SAC deliberately blocked humanitarian access to impacted communities, with devastating consequences. In the weeks immediately following the storm's landfall, UN and humanitarian agencies struggled to secure travel authorizations in Rakhine State, preventing organizations from conducting needs assessments and impeding the emergency response. Then, on 7 June 2023, the SAC suspended all travel authorizations in Rakhine State, including those that had been approved prior to the cyclone. The junta advised humanitarian actors that all cyclone aid should be delivered to the SAC in Yangon. These restrictions paralyzed the humanitarian response to Cyclone Mocha at a critical moment.

61. The cyclone response remains extremely limited due to the SAC's restrictions on humanitarian actors. While organizations have largely been permitted to resume their pre-cyclone activities in Rakhine State, they have not been allowed to scale up operations to address the storm's devastation. In August, three months following the storm's landfall, the SAC authorized some cyclone relief deliveries, allowing UN agencies and INGOs to reach 12 cyclone-affected villages with food distributions.

62. Cyclone-impacted populations, especially Rohingya communities in Rakhine State, remain in dire need of assistance, including food, clean water, medicines, medical care, and materials to build or repair shelters. According to aid workers, almost all latrines in Rohingya IDP camps have been destroyed. Flooding and poor sanitary conditions could lead to the spread of life-threatening water- and mosquito-borne illnesses, including diarrhea, dengue, and malaria. Women and girls face difficulties in procuring menstrual kits, and abuse, harassment, and domestic violence are reportedly on the rise in some impacted areas. The Special Rapporteur received credible reports that some Rohingya committed suicide because they were unable to support loved ones nor access water sources or basic medication.

### **Local response mechanisms and international organizations**

63. In mid-August 2023, the UN Under-Secretary General for Humanitarian Affairs and Emergency Relief Coordinator Martin Griffiths visited Myanmar, traveling to Rakhine State and meeting with Senior General Min Aung Hlaing to negotiate humanitarian access in Rakhine State and elsewhere. The SAC predictably used Mr Griffiths' visit to project an air of legitimacy and spread pro-junta propaganda, with state media reporting that Mr Griffiths and Senior General Min Aung Hlaing discussed "occurrences of voting fraud" in the 2020 elections, the SAC's efforts towards "restoration of internal peace," and "the need for the international community to know the actual conditions in Myanmar." The UN press release at the conclusion of Mr Griffiths' visit lamented restrictions on humanitarian access but did not include any concrete outcomes from the visit.

64. UN officials have held dozens of high-level meetings with SAC officials, at times seeking to secure visas for staff and permission for humanitarian programmes. These meetings, some of which involved the presentation of credentials to SAC officials, have been prominently reported in state media. In September 2023, media reported on internal UNICEF

documents indicating that UNICEF will use over US\$ 3 million for two “government led” workplans implemented with SAC-controlled ministries, one supporting water and sanitation services and the other to improve the “social policy system” for children. The documents indicate that UNICEF “will ensure that funds are used effectively and will share accountability and responsibility for managing the project’s operations with the relevant ministries.” UNICEF informed the Special Rapporteur that the workplans do not involve the transfer of funds to the ministries.

65. Vast swathes of Myanmar are beyond the reach of UN agencies and international humanitarian organizations, given the SAC’s systematic obstruction of humanitarian programs and the lack of UN access to regions not controlled by the junta. As described in the Special Rapporteur’s report to the General Assembly last year (A/77/494), Myanmar civil society organizations have stepped up to fill these gaps, effectively providing relief to the most vulnerable populations in the country.

66. Civil society groups’ effectiveness is rooted in their knowledge of the local context and trust with local communities. They work with communities, vendors, money brokers, and governance actors, including ethnic resistance organizations, to purchase, transport, and deliver humanitarian supplies, circumventing SAC restrictions and mitigating security risks to the extent possible. Local humanitarian workers told the Special Rapporteur how they work with organizations and actors from different regions to source supplies from outside their areas, creating regional and national networks supporting IDPs and others. As the conflict drags on, they are seeking to not only respond to emergency situations but to develop resilience activities for local communities, such as training teachers, opening mobile schools, and developing livelihood activities.

67. However, many organizations’ resources are drying up even as needs mount. Civil society groups told the Special Rapporteur that they are primarily reliant on donations from local communities and the Myanmar diaspora, but that funds from these sources are dwindling. Many find it difficult or impossible to partner with international organizations because of burdensome registration, procurement, and reporting requirements. They also worry that international organizations that have formal MOUs and registration with SAC-controlled bodies will share information concerning their partners, as they are required to do by law. Many civil society groups feel that they are viewed mainly as implementing partners and are not included in the design of humanitarian aid programs, which sometimes do not reflect the needs or reality on the ground.

68. Without exception, groups that spoke with the Special Rapporteur reported that they had the capacity to reach significantly more people with humanitarian assistance if they were able to secure more funding. Given the limited reach of UN agencies and many international humanitarian organizations, there is an urgent need for a robust increase in funding for local civil society networks that can reach IDPs and other populations in need. This will require a much more flexible approach by donors that recognizes the constraints and security concerns facing organizations working in an extremely difficult and dangerous context.

69. UN agencies and international organizations should conduct an analysis of the role they play in legitimizing the SAC. The SAC has repeatedly shown itself to be an untrustworthy partner in humanitarian programs, using meetings with humanitarian leaders as propaganda opportunities even while it increasingly restricts humanitarian access, a dynamic that was on full display in the response to Cyclone Mocha. The international community should embrace an approach to humanitarian aid that is centered on reaching the most vulnerable populations in partnership with civil society organizations and local humanitarian actors rather than acquiescing to what amounts to blackmail by the SAC.

## V. The Rohingya

70. Six years after genocidal attacks by the Myanmar military in Rakhine State, the Rohingya continue to face violence, persecution, and neglect no matter their location. The situation in Rakhine State remains fundamentally unchanged since the violence of 2017, except for the additional misery wrought by Cyclone Mocha. Approximately 600,000 Rohingya remain under an apartheid regime, with 140,000 confined to de facto internment

camps. About one million live in refugee camps in Bangladesh, where they face spiraling violence, deteriorating conditions, and severe restrictions on livelihoods, education, and movement. In other countries, Rohingya refugees lack formal status and live with little support and few rights or legal protections, as highlighted in the Special Rapporteur's most recent report to the Human Rights Council (A/HRC/52/66).

71. Despite their immense suffering and great need, the international community appears to be turning its back on the Rohingya people.

### **Rations cuts**

72. In the first half of this year, the World Food Programme (WFP) cut food rations for Rohingya refugees in Bangladesh by a third, citing a severe funding shortfall. On 1 March 2023, WFP cut rations from US\$12 per person per month to \$10. A further cut on 1 June 2023, from \$10 to \$8, was necessitated when donors failed to adequately respond to WFP's urgent appeal for contributions. Rohingya refugees now must try to survive on US\$ 0.27 per day.

73. The nutrition and health conditions for Rohingya in Bangladesh were already dire prior to the rations cuts, leading to 40 percent of Rohingya children suffering stunted growth. More than half of Rohingya children and 40 percent of pregnant and breastfeeding Rohingya women were found to be anaemic.

74. The situation has deteriorated significantly since the cuts were imposed. The Special Rapporteur has received reports that many Rohingya are surviving on a diet primarily of rice and a small amount of cooking oil. The percentage of Rohingya households with acceptable food consumption has dropped from 56 percent to 22 percent. Rates of acute malnutrition have begun to spike in the camps. Rohingya are increasingly adopting harmful coping mechanisms. Prohibited from working to earn money, more than half of Rohingya refugee households report borrowing food or money to feed their families. Many adults are skipping meals to ensure they can feed their children. Anecdotal reports indicate an increase in child marriage and domestic violence. Violence and criminal activity in the camps is escalating rapidly.

75. These preventable conditions are driven by the international community's failure to provide adequate support for Rohingya refugees in Bangladesh. Three quarters of the way through 2023, the 2023 Rohingya Humanitarian Crisis Joint Response Plan, which funds programs for Rohingya refugees and host communities in Bangladesh, was only 42 percent funded.

### **Repatriation**

76. This year, the SAC and Government of Bangladesh began planning a "repatriation pilot project" for Rohingya refugees that received support from other governments.

77. In mid-March 2023, SAC officials travelled to Bangladesh at the invitation of the Government of Bangladesh and conducted interviews with over 1,000 Rohingya refugees in order to "verify" individuals to be repatriated to Myanmar. In May 2023, a group of 20 Rohingya refugees travelled to Rakhine State on a "go and see" visit. They were informed that returning Rohingya would be processed in "reception" and "transit" centers before being relocated to 15 newly constructed "villages" in Maungdaw Township, Rakhine State. Repatriated Rohingya would not be permitted to return to their home villages, many of which have been destroyed or built over. They were instructed that returnees would need to accept National Verification Cards, which do not confer Myanmar citizenship.

78. The Rohingya representatives who visited Myanmar as part of the May visit issued a public statement rejecting the repatriation plans. Rohingya refugees, human rights defenders, activists, and community leaders also expressed opposition to the repatriation pilot project in letters, posters, social media posts, and comments to media. Concerns raised by Rohingya refugees included the inability to return to their places of origin, the continued denial of citizenship and imposition of National Verification Cards on returnees, the ongoing

discrimination and denial of human rights, and the risk of further violence and persecution by SAC forces.

79. Rohingya refugees have alleged that Bangladesh authorities sought to compel participation in the repatriation pilot project by providing inaccurate information and using threats and coercion, including the confiscation of ration cards, cash incentives, and beatings.

80. As of the beginning of October, the planned repatriation had not gone forward. However, both the SAC and the Government of Bangladesh have continued to signal their intention to begin repatriating Rohingya refugees by the end of the year. The SAC has hosted foreign diplomats on tours of repatriation sites in Rakhine State and stated that it is ready to receive up to 7,000 refugees.

81. The Special Rapporteur concurs with the conclusion of the High Commissioner for Human Rights and UNHCR that the conditions in Myanmar are not conducive to the safe, dignified, and sustainable return of Rohingya refugees. The Rohingya continue to face severe restrictions rooted in the denial of citizenship and basic rights under the 1982 Citizenship Law. The military leader in command during the genocidal attacks against the Rohingya now leads the SAC. Rohingya continue to be denied freedom of movement in Rakhine State and have limited access to livelihoods, education, health care, and other basic services. The devastation wrought by Cyclone Mocha, attributable in large part to the SAC's actions and policies, further underscores the vulnerability of the Rohingya as a result of the systemic discrimination against them.

### **Journeys by land and sea**

82. Rohingya refugees in Bangladesh face an impossible choice: brave hunger and malnutrition in the camps, return to persecution and the ever-present threat of violence in Myanmar, or take great risks to seek safety and opportunity elsewhere. In a refugee camp in Indonesia, a young Rohingya man told the Special Rapporteur, "I have no identity. I do not belong anywhere. All I want is to put my feet on some ground and say, 'This is my place, I can live in peace here.'"

83. Given the rapidly deteriorating situation in the refugee camps, it is no surprise that many Rohingya are placing themselves in the hands of smugglers to attempt dangerous journeys by land and sea, often with the intention to reach Malaysia. Last year, more than 3,500 Rohingya undertook sea journeys across the Bay of Bengal and Andaman Sea, a 360 percent increase over the year before. At least 348 are believed to have drowned or died from starvation, dehydration, or mistreatment by traffickers or smugglers, although the true figures are unknown. In Indonesia, Rohingya refugees told the Special Rapporteur about their harrowing journeys: as people succumbed to hunger and dehydration, the bodies of the dead were thrown overboard. Sexual violence during the journeys has also been documented, with young girls arriving in Aceh pregnant as the result of rape.

84. The death of dozens of Rohingya after their boat capsized off the coast of Rakhine State in early August could be a harbinger of an even larger wave of Rohingya fleeing by sea this year. The Special Rapporteur has received credible reports suggesting that there will likely be a spike in boat movements following the end of the monsoon. There are no indications that meaningful steps are being taken to prepare for an increase in the number of boats stranded at sea.

85. Unknown thousands of Rohingya are also attempting overland journeys from Bangladesh and Rakhine State to Malaysia or elsewhere. These journeys are equally risky. Traffickers have abused, raped, extorted, and killed Rohingya, or sold them into slave labor. The SAC reportedly arrested more than 1,000 Rohingya while they were traveling in Myanmar during the first seven months of 2023.

## **VI. International response**

86. The UN Security Council adopted Resolution 2669 in December 2022 calling for respect for human rights in Myanmar, an end to violence, the release of political prisoners,

and the upholding of “democratic institutions and processes.” While the resolution was a clear rebuke to the SAC, a joint statement issued by 13 Security Council members on 24 August 2023 noted that there had been “insufficient progress” in addressing any of the concerns raised in the resolution. The Security Council has not exercised its Chapter VII powers to impose a global arms embargo or targeted economic sanctions or to refer the situation in Myanmar to the International Criminal Court.

87. In light of the Security Council’s failure to act, Member States have been left to coordinate actions to defend and support the people of Myanmar.

88. The United States, United Kingdom, European Union, Canada, and Australia have collectively sanctioned 187 distinct individuals and entities for their role in the coup and its aftermath, including 52 sanctioned since the start of 2023. In a promising development, these governments announced that they were working together to “assess and align” sanctions efforts relating to Myanmar. This could lead to the strategic coordination of sanctions regimes.

89. In June 2023, the United States placed sanctions on the Myanma Foreign Trade Bank (MFTB) and the Myanma Investment and Commercial Bank (MICB), two state-owned institutions that the SAC regularly uses to collect foreign revenues and purchase goods, including weapons, from abroad. These sanctions, which join Canadian sanctions already in place, have pushed some banks to cut ties with Myanma Foreign Trade Bank and restrict their Myanmar-related business. If followed by companies and fully enforced by governments, sanctions on MFTB and MICB would seriously impair the junta’s financial standing and impede the purchase of weapons used in attacks on civilians. The junta has responded to these actions by tightening controls on foreign currency, banning Myanmar civilians from holding onto foreign currencies for more than six months, and requiring that Myanmar nationals working abroad pay income tax in foreign currency rather than kyat. Together these actions functionally expropriate cash from individuals and businesses by forcing them to trade their money at an undervalued exchange rate.

90. The United States, Canada, and the United Kingdom have sanctioned companies involved in the import of aviation fuel, which the SAC uses to fuel jet fighters and helicopter gunships in its attacks on villages. In March 2023, the United States issued a business advisory warning companies that they risked sanctions if they continue to supply aviation fuel to the SAC. The United States also sanctioned a Singaporean company, the first time it had sanctioned a non-Myanmar company since the coup. In August the United States further strengthened its ability to impose sanctions on the aviation fuel supply chain by issuing a regulatory determination confirming that any individuals or companies involved in the supply of jet fuel to Myanmar risked US sanctions. It also sanctioned three more Singaporean companies involved in the jet fuel supply chain. The United States business advisory and regulatory determination could mark a turning point in attempts to cut off the junta’s access to aviation fuel, but only if the United States and other countries make good on their statements and push for sanctions on non-Myanmar persons for their involvement in the fuel trade. Warnings are insufficient – further action is required.

91. As important as these measures are, their impact is limited by governments that continue to legitimize the SAC and support its attacks on the people of Myanmar.

92. As described in the Special Rapporteur’s recent conference room paper, state-owned enterprises from Russia, China, and, to a lesser extent, India have transferred arms and related materials to the SAC since the coup (A/HRC/53/CRP.2). Additionally, private arms dealers are also operating from Singapore and Thailand to supply the military. There is no indication that the governments of Singapore or Thailand have authorized these transfers. In a positive development, the Government of Singapore has sought further information from the Special Rapporteur to support its investigation into the dealers and transactions described in the report.

93. Many governments continue to engage with the SAC in bilateral or multilateral fora, allowing the junta to project the appearance of legitimacy. Defense engagements are particularly concerning. In recent months, China, Russia, India, and all ASEAN members except Singapore attended military counterterrorism exercises hosted by the SAC and the Russian Federation, which are co-chairs of the ASEAN Defense Ministers’ Meeting-Plus



(ADMM-Plus) Experts' Working Group on Counter Terrorism. In September 2023, military officials from Brunei, Cambodia, Laos, Thailand, and Vietnam attended an ASEAN Air Chiefs Conference in Naypyidaw, which was chaired by the Commander-in-Chief of Myanmar's Air Force. In a positive development, Indonesia, Malaysia, the Philippines, and Singapore did not attend.

94. ASEAN's unified commitment to the Five-Point Consensus, and the barring of senior SAC officials from ASEAN Summits and Foreign Ministers' meetings, was challenged when Thailand invited the SAC's foreign minister to a meeting of countries "affected by the situation in Myanmar." The newly installed Thai government has indicated that it will consult with ASEAN before further engagements.

## VII. Recommendations

95. **The Special Rapporteur calls on the military junta to immediately end attacks on civilians and other human rights violations, halt the use of anti-personnel landmines and cluster munitions, release all political prisoners, dissolve the State Administration Council, stand down so that a legitimate government reflecting the will of the people can be formed, and cooperate with international accountability mechanisms.**

96. **The Special Rapporteur calls on the UN Security Council to pass a resolution that (i) imposes a comprehensive arms embargo on Myanmar, including on transfers of jet fuel and other dual-use technologies to the military; (ii) imposes targeted economic sanctions on the SAC, its leaders, and its sources of revenue, and (iii) refers the situation in Myanmar to the International Criminal Court.**

97. **The Special Rapporteur calls on the United Nations to conduct an analysis of its Myanmar operations in consultation with Myanmar CSOs and other stakeholders, weighing the benefits of gaining limited humanitarian access against the cost of legitimizing, and potentially financing, the SAC and its operations. A report of the findings should be issued to Member States and be made publicly available.**

98. **The Special Rapporteur calls on Member States that support human rights in Myanmar to strengthen measures that deprive the SAC of the three things that it needs to sustain itself: finances, weapons, and legitimacy. This should include:**

(a) **Establishing a working coalition of these states to develop and implement a strategic plan that integrates and coordinates state actions into a coherent and coordinated whole;**

(b) **Sanctioning the SAC's major sources of revenue and the financial institutions it uses to repatriate revenues and purchase weapons, including Myanma Foreign Trade Bank, Myanma Investment and Commercial Bank, and Myanma Oil and Gas Enterprise;**

(c) **Enforcing sanctions through the coordination of national financial intelligence units, law enforcement agencies, and ministries of justice and finance to identify, freeze, and seize assets belonging to the State of Myanmar;**

(d) **Ensuring that financial institutions domiciled in their jurisdiction sever relationships with Myanma Foreign Trade Bank, Myanma Investment Commercial Bank, Myanma Oil and Gas Enterprise, and other enterprises that finance or otherwise support the SAC;**

(e) **Immediately halting the sale or transfer of weapons and dual-use technologies to Myanmar and holistically sanctioning arms dealing networks;**

(f) **Sanctioning companies selling aviation fuel to the junta, classifying aviation fuel as a dual-use technology under applicable local laws, and preventing its transshipment to SAC forces;**

(g) **Investing the requisite government resources to monitor and fully enforce sanctions;**

(h) Providing clear guidance to banks in their jurisdictions on the need for enhanced due diligence on all transactions involving Myanmar;

(i) Providing clear guidance to banks in their jurisdictions about the risks of engaging in financial transactions with the SAC or its representatives, or of depositing money into or transferring money out of bank accounts owned by the Government of Myanmar but that are currently under the control of the SAC;

(j) Refusing recognition before international bodies, including the United Nations, and disinviting junta officials from international forums and functions; and

(k) Supporting efforts to hold perpetrators of atrocity crimes accountable in impartial and independent courts, including the International Criminal Court, the International Court of Justice, and national courts in countries with universal jurisdiction laws.

99. The Special Rapporteur calls on Member States, UN agencies, international donors, and international humanitarian organizations to increase humanitarian assistance and support to the people of Myanmar, including by:

(a) Immediately providing the funding necessary to reverse food rations cuts to Rohingya refugees in Bangladesh and fully funding the Rohingya Humanitarian Crisis Joint Response Plan;

(b) Ensuring a proportional response to humanitarian needs in Myanmar that prioritizes reaching displaced and vulnerable populations, including by engaging with the National Unity Government and ethnic resistance organizations and by providing robust funding for civil society organizations that are able to reach areas that are inaccessible to the UN and Yangon-based agencies;

(c) Reforming aid agencies' policies and procedures in light of current conditions in Myanmar, including by enabling support for unregistered organizations, adopting flexible reporting requirements, allowing the transfer of funds outside Myanmar's formal banking system, and enabling the delivery of cross-border aid to internally displaced persons, while avoid legitimizing the SAC to the greatest extent possible; and

(d) Accepting refugees from Myanmar, providing them with the support required under international standards, and expanding opportunities for resettlement and other durable solutions.

100. The Special Rapporteur calls on ASEAN and its member states to:

(a) Acknowledge the military junta's flagrant violations of the Five-Point Consensus and link agreements to time-bound and measurable commitments to release political prisoners, halt violence, and restore democracy;

(b) Prohibit junta officials, or officials from junta-controlled bodies, from representing Myanmar at any ASEAN summits or functions;

(c) Engage the National Unity Government and National Unity Consultative Council as key parties representing the will and interests of the Myanmar people; and

(d) Facilitate the delivery of humanitarian aid to all populations in need, including by supporting cross-border humanitarian assistance delivered through local civil society organizations.

101. The Special Rapporteur calls on private and public financial institutions to:

(a) Immediately sever relationships with Myanma Foreign Trade Bank, Myanmar Investment and Commercial Bank, and any other institutions that finance or otherwise aid and abet the Myanmar junta's atrocities;

(b) Cooperate in the enforcement of sanctions against junta-linked individuals and entities;

(c) Deposit revenues accrued by state-owned enterprises in restricted escrow accounts until a legitimate government can access them; and

(d) **Not engage with SAC officials or representatives for banking purposes, including the payment into or receipt from accounts belonging to the Government of Myanmar that are currently controlled by the SAC.**

102. **The Special Rapporteur calls on the National Unity Government to:**

(a) **Take all necessary and reasonable measures to ensure accountability for human rights violations committed by Peoples Defense Forces, ethnic resistance organizations, and other anti-junta groups; and**

(b) **Strengthen dialogue with ethnic resistance organizations, civil society, and other stakeholders to advance the political and constitutional framework for a future peaceful and democratic Myanmar.**

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