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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 with Human Rights Council resolution [55/20](#).

* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.

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

Summary

Invisible to most of the world, a devastating human rights and humanitarian crisis is unfolding in Myanmar. Increasingly isolated, desperate and violent, Myanmar's military junta has ramped up attacks on civilians, pummelling towns that have fallen to opposition groups. Junta troops are responsible for massacres, beheadings, gang rape and torture. Women, children and the elderly have been among those killed.

Nowhere is the situation more desperate and dangerous than in Rakhine State. Junta forces have attacked Rakhine men, women and children, burning their villages to the ground. They have also intentionally stoked tensions between ethnic Rakhine and Rohingya populations, including by conscripting thousands of Rohingya men and deploying them to the front lines of the fight against the Arakan Army. Meanwhile, Rohingya militant groups have created a tinderbox of suspicion, animosity and violence by cynically aligning with the junta and committing human rights abuses against the ethnic Rakhine population. The Arakan Army has been implicated in grave human rights abuses, including indiscriminate attacks, killings, sexual violence and arbitrary arrests.

Hundreds of thousands of people in Rakhine State are completely cut off from humanitarian assistance and threatened by exposure, starvation and disease. Failure to act immediately to provide emergency humanitarian aid will be a death sentence for untold numbers of innocent men, women and children.

One month ago, the Chief Adviser of Bangladesh, Muhammad Yunus, called on the Secretary-General to convene an all-stakeholders conference on the Rohingya crisis as soon as possible. The Special Rapporteur urges the Secretary-General to immediately heed this call, as it could help to seize the attention of a distracted world and mobilize the resources and action necessary to save the many lives that hang in the balance.

In the absence of meaningful action by the Security Council, Governments are taking steps to weaken the junta's capacity to continue its campaign of terror. A crackdown by the Government of Singapore led to a 90 per cent reduction in the transfer of weapons and military supplies to the junta by Singapore-registered companies. Sanctions of the United States of America on junta-controlled, state-owned banks have disrupted military supply chains. These concrete steps demonstrate what is possible, but they remain the exception to the rule. Escalating atrocities against the people of Myanmar are being enabled by Governments that allow, or actively support, the transfer of weapons, weapons materials and jet fuel to junta forces.

The Special Rapporteur calls on States to address the devastating human rights and humanitarian crisis in Myanmar with strategic and coordinated action, including by stopping the flow of weapons to Myanmar, ensuring the delivery of aid to those most in need and supporting efforts to hold perpetrators accountable for grave human rights violations.

I. Introduction

1. Myanmar has become an invisible crisis. While world attention focuses elsewhere, the suffering generated by a brutal military junta continues to escalate in Myanmar:

- Over 3.1 million people have been displaced by armed conflict and the junta's human rights violations
- 18.6 million people require humanitarian assistance
- 13.3 million people are facing emergency levels of food insecurity
- More than 5,800 civilians have been killed by junta forces
- Over 100,000 homes and other civilian structures have been destroyed by junta forces
- More than 21,000 political prisoners are languishing behind bars

2. The military junta, or the State Administration Council, has responded to military defeats and the loss of territory by accelerating its attacks on civilians with sophisticated weapons of war. It has pummelled towns that have fallen to opposition groups, seeking to destroy population centres that it cannot control. Junta troops are responsible for massacres, beheadings, gang rape and torture. Women, children and the elderly have been among those killed.

3. Nowhere is the situation more desperate and dangerous than in Rakhine State. The junta has responded to steady military losses to the Arakan Army by attacking civilians and stoking tensions between ethnic Rakhine and Rohingya communities. This has included conscripting thousands of young Rohingya men and deploying them to the front lines. Meanwhile, Rohingya militant groups have created a tinderbox of suspicion, animosity and violence by cynically aligning with the junta and committing human rights abuses against ethnic Rakhine and Rohingya communities alike.

4. The Rohingya – attacked and exploited from all sides – have nowhere to run. Under siege, hundreds of thousands are trapped in northern Rakhine State, cut off from life-saving humanitarian aid. While junta-imposed telecommunications blackouts make it impossible to ascertain their precise number or whereabouts, or to assess their needs, reports received by the Special Rapporteur suggest that starvation and disease are becoming widespread.

5. According to officials of Bangladesh, more than 40,000 Rohingya have recently crossed into Bangladesh from Myanmar. The Special Rapporteur is fearful that these ominous developments portend an increase in the number of desperate Rohingya willing to risk everything to escape, including by putting their fate in the hands of smugglers and setting out on dangerous journeys at sea or by taking perilous overland routes.

6. One month ago, the leader of the interim Government of Bangladesh, Chief Adviser Muhammad Yunus, called on the Secretary-General to convene an all-stakeholders conference on the Rohingya crisis as soon as possible. Action has yet to be taken. The Special Rapporteur urges the Secretary-General to immediately heed this call, as it could help to seize the attention of a distracted world while mobilizing the resources and action necessary to save the untold number of lives that hang in the balance.

7. In addition to those trapped in northern Rakhine State, civilians are being attacked and are suffering in conflict areas throughout Myanmar. Emergency action

to get humanitarian aid to those most in need is required before untold numbers of lives are lost.

8. Unfortunately, the Security Council remains unwilling to act on the crisis in Myanmar, and the international community has yet to mobilize the requisite level of cross-border aid for the most vulnerable, who are caught in the crossfire in conflict areas.

9. These failures are not due to a lack of options. When the political will exists, Governments have demonstrated a capacity to make a meaningful difference, including a willingness to cut off the military junta's access to the weapons it uses to attack civilians.

10. The conference room paper of the Special Rapporteur entitled "Banking on the death trade: how banks and Governments enable the military junta in Myanmar", issued in June 2024,¹ illustrates what is possible when Governments are willing to act. In the year ending 31 March 2024, junta military procurement using the international financial system was 33 per cent lower than in the preceding year. The actions of Member States drove this trend. The imposition of sanctions on arms-dealing networks and two junta-controlled, State-owned banks disrupted military supply chains and the junta's access to the international finance system. Action by the Government of Singapore led to a 90 per cent reduction in the transfer of weapons and military supplies to the junta by Singapore-registered companies. The volume of such transactions passing through Singaporean banks fell by more than 80 per cent.

11. These concrete steps illustrate what is possible. Unfortunately, they remain the exception to the rule.

12. Escalating atrocities against the people of Myanmar continue to be enabled and literally fuelled by Governments that allow, or actively support, the transfer of weapons, weapons materials and jet fuel to the junta. Meanwhile, States that oppose these transfers continue to respond with actions that are largely isolated, disjointed and limited in scope.

13. Now, in a thinly veiled attempt to create an impression of legitimacy and relieve international pressure, the junta is preparing for a farcical parody of an election in late 2025. Not only is this fraudulent attempt outrageous, it is dangerous, as it could lead to even greater levels of instability and violence.

14. It is imperative that the international community affirm the core requirements for democratic transition demanded by the people of Myanmar. This includes constitutional reform that removes the military from political power and makes it accountable to a legitimate, democratically elected civilian Government. The military must assume a role in which it serves and protects the people of Myanmar, rather than attacks and oppresses them. Those who are responsible for atrocity crimes must be held accountable.

15. The patterns of a failing international response to the crisis in Myanmar can be reversed. The first step is to shine the light of international attention on a crisis that has become, for much of the world, invisible. You can't solve a problem that you can't see.

16. The second step is the initiation of coordinated, strategic action by Governments that support the human rights of the people of Myanmar and their heroic resistance to a brutal military junta. They must act urgently to stop the flow of weapons to Myanmar, ensure that humanitarian support reaches those most in need, denounce the

¹ A/HRC/56/CRP.7. Available at <https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session56/a-hrc-56-crp-7.pdf>.

junta's plans for sham elections and support efforts to hold those responsible for atrocity crimes to account.

17. These and other meaningful measures are available to the United Nations and States that are concerned about the escalating crisis in Myanmar and beyond. What is necessary is the political will to act.

II. Desperate and violent attempts of the military junta to stave off collapse

18. In October 2023, the Myanmar National Democratic Alliance Army, the Ta'ang National Liberation Army and the Arakan Army launched Operation 1027, a military campaign intended to drive junta forces from northern Shan State. A ceasefire brokered by China cooled fighting from January until it collapsed in June. The Myanmar National Democratic Alliance Army subsequently captured Lashio, home to the junta's north-eastern regional military command. Opposition forces now control nearly all of northern Shan State.

19. Elsewhere in Myanmar, resistance groups have notched significant victories over junta forces. The Arakan Army has driven the junta from large swaths of Rakhine State, the Kachin Independence Army has seized scores of junta posts in northern Myanmar, and opposition forces have captured towns and junta positions in close proximity to Mandalay, the second largest city in Myanmar. Ethnic resistance organizations control long stretches of the Myanmar borders and many key crossings, impacting foreign trade and the junta's ability to profit from cross-border commerce. By all measures, the junta's control over territory, which has been limited at all times since the coup, is now shrinking rapidly.

20. Amid devastating military losses and increasing signs of instability, the junta has adopted ever more desperate and violent measures to stave off collapse.

A. The junta doubles down on the targeting of civilians

21. While losing military bases and territory to the opposition, the junta has ramped up its attacks on civilians in areas controlled by the opposition, seeking to destroy population centres that it cannot control. Since the beginning of Operation 1027, junta air strikes targeting civilians have increased fivefold when compared with the year preceding the start of the offensive.² Many air strikes have destroyed monasteries, churches, schools, medical clinics and camps for displaced persons. In March 2024, at least eight people were killed when a junta fighter jet bombed a monastery where displaced people were sheltering in the town of Papun, Kayin State. In May 2024, a junta air strike on a monastery in Saw township, Magway Region, reportedly killed up to 20 civilians, including a monk and a child. At least 27 civilians, including children, were killed in June 2024 when junta jets bombed a wedding ceremony in Mingin township, Sagaing Region. In September 2024, an air strike on a displacement camp in Pekon township, southern Shan State, killed at least eight, including six children.

22. Armed Conflict Location and Event Data recorded 1,200 attacks on civilians by junta forces in Myanmar in the first half of 2024. This is the highest number of attacks

² See Armed Conflict Location and Event Data, Data Export Tool. Available at <https://acleddata.com/data-export-tool/>.

in the world by a military on its own people, more than four times the number of the second worst country, Yemen.³

23. A doctor working in Kayah State told the Special Rapporteur that his hospital had served thousands of patients in the first eight months of 2024. He noted that approximately 75 per cent of the hospital's patients had sustained injuries due to junta air strikes, shelling, landmines or gunfire. The doctor further recalled how his hospital had been attacked by junta aircraft, which dropped bombs that blew out all the hospital's windows. The hospital subsequently relocated, but the doctor has heard from captured junta soldiers that junta forces are searching for its new location. The hospital staff have taken measures to avoid detection, including by restricting the use of a generator, the hospital's only source of electricity.

24. Junta troops have killed civilians in ground assaults, including the mass killing of individuals already in the custody of junta forces. Women, children and elders have been among those killed. Victims have been tortured, raped and beheaded, and their bodies burned. Credible reports indicate that junta forces executed at least 32 civilians who had sought shelter in a monastery in Let Htoke Taw village, Sagaing Region, during a military assault in May 2024. Victims were shot in the head after being removed from the monastery, tortured and interrogated. The village was subsequently burned to the ground.

25. Since the coup, more than 100,000 civilian homes have reportedly been destroyed in arson attacks, as have hundreds of schools, medical facilities and religious buildings.

26. The expanding footprint of armed conflict across Myanmar has corresponded with increased risks to civilians from landmines. In the first six months of 2024, the United Nations recorded 692 deaths and injuries from landmines and unexploded ordnance, leaving many with lifelong disabilities. This total is equal to 66 per cent of the total for all of 2023 and is more than double the yearly average from 2020 to 2022. Women and children represent 52 per cent of those killed or injured by landmines and unexploded ordnance in the first half of 2024.

27. The Special Rapporteur spoke to a woman from Kayah State who lost her left leg after stepping on a landmine planted by junta soldiers. The woman had previously been displaced while junta forces occupied Demoso. After the soldiers departed, she returned to her village and stepped on a mine planted just outside her home. It took her family and local resistance forces some time to pull her out of the compound and bring her to a field hospital, as they feared that junta forces had laid other landmines in and around her home. Her doctor told the Special Rapporteur that she been unable to receive a prosthetic leg because the junta has systematically blocked the delivery of the materials needed to produce them. The woman, who was the primary breadwinner for her family, told the Special Rapporteur: "I cannot do anything. I cannot work. I cannot move around."

B. Conscription campaign reveals the desperation of the junta

28. Dwindling troop numbers have proved to be an existential threat to the junta. Tens of thousands of soldiers have been killed or injured or have surrendered or defected to opposition groups. In the face of the public's widespread contempt, the junta has turned to increasingly desperate and forcible measures to fill its units' ranks.

³ Ibid., "Event counts, civilian targeting", ACLED Explorer. Available at <https://acleddata.com/explorer/>.

29. A programme of military conscription was announced in February. Thousands of conscripted men have reportedly completed basic training, with many ordered to the front lines of the conflict with opposition groups. Many young people have gone into hiding, fled the country or joined opposition groups. The junta has resorted to nighttime raids, abductions and arrests at checkpoints and public places to meet conscription quotas. Bribery, corruption and favouritism characterize the conscription programme.

30. In a sign that the conscription efforts have not resolved its manpower crisis, the junta announced plans to form village- and ward-level armed “security” teams staffed by men ordinarily too old to be conscripted.

C. Sham “census” and election plans

31. On its back foot militarily and increasingly isolated in the international community, the junta is seeking to project a facade of legitimacy.

32. At the time that this report was being finalized, the junta was carrying out a “nationwide population and household census”, despite the fact that large swaths of the country remain beyond its control and administrative reach. Junta administrators, soldiers, police and immigration officers have been involved in the door-to-door collection of personal and household information in a manner that often resembles an interrogation rather than a census. Rather than gathering statistically relevant data, the exercise appears to be designed to help target supporters of opposition groups, identify individuals attempting to evade conscription and potentially implement discriminatory policies. The collection of personal information, including about employment and affiliations, has raised concerns for aid workers and humanitarian organizations.

33. Junta officials claim that the “census” is necessary to prepare voter lists for elections to be held next year, a farcical claim given how much of the population will not be reached. The junta lacks the legitimacy, administrative capacity and territorial control that would be necessary to hold an election. With leading opposition figures jailed or in exile, and their parties dissolved, any elections administered by the junta would lack a shred of credibility. If the junta carries on with its election plans, it will only drive further division and violence in the country.

III. Rakhine State: war, atrocities and desperation

34. Since November 2023, the Arakan Army has carried out a relentless campaign to expel junta forces from Rakhine State. In recent months, the Arakan Army has captured towns and military bases throughout Rakhine State. The Arakan Army now controls nearly all of northern Rakhine State and the border with Bangladesh. Junta forces are reportedly preparing to defend against an Arakan Army assault on Sittwe, the capital of the State, and have been relocating residents, building fortifications and laying landmines around the city. Those who are able have already left the city, leaving it largely deserted.

35. The conflict in Rakhine State features a complex set of actors and alliances. All parties to the conflict, including junta forces, Rohingya militant groups and the Arakan Army, have been implicated in grave human rights abuses. Ethnic Rakhine and Rohingya populations, as well as other minority groups, have suffered immensely and have massive unmet humanitarian needs.

A. The junta attacks civilians and stokes tensions

36. The junta has placed no value on human life in Rakhine State, ruthlessly targeting civilian populations using the same tactics it employs elsewhere in the country. It has used heavy artillery and air strikes to attack towns and villages, killing both Rakhine and Rohingya civilians. On 29 May 2024, junta soldiers massacred at least 50 Rakhine villagers in Byain Phyu village near Sittwe, reportedly torturing the victims before killing them and gang raping women.

37. Junta forces appear to be using civilian populations as human shields in Rakhine State and otherwise exploiting civilian infrastructure for their military advantage. Soldiers have repeatedly based themselves in villages and towns, putting residents in the line of fire during attacks by the Arakan Army.

38. In a clear breach of international humanitarian law, junta forces have raided and established bases in camps for internally displaced people and inside compounds of humanitarian organizations. In at least one case, junta forces planted landmines near a displacement camp that it occupied. In June 2024, junta soldiers looted and set fire to a World Food Programme warehouse holding 1,175 metric tons of food aid, an amount that could have fed more than 60,000 people for a month.

39. The junta has deliberately stoked animosity between ethnic Rakhine and Rohingya populations in Rakhine State. Junta officers have reportedly coerced Rohingya people to protest against the Arakan Army in Sittwe, Buthidaung and elsewhere in Rakhine State. Rohingya have been threatened with fines, violence and further rights restrictions if they refuse to participate in these protests and have sometimes been offered compensation for their participation.

40. As part of its programme of mass conscription, the junta has forcibly recruited thousands of Rohingya men and boys. Many have been deployed to the front lines of the fight against the Arakan Army, and there are credible reports that some have been ordered to attack Rakhine civilian populations.

B. Rohingya militant groups align with the junta, target Rakhine populations

41. Adding fuel to the fire, Rohingya militant groups – including the Arakan Rohingya Salvation Army and the Rohingya Solidarity Organization – have aligned with junta forces and have reportedly carried out killings and arson attacks on ethnic Rakhine villages and neighbourhoods alongside junta forces.⁴

42. In April and May, junta forces and allied Rohingya armed groups burned Rakhine wards in the town of Buthidaung as the Arakan Army approached. An office and pharmacy of Médecins sans frontières were burned in April 2024.

43. Rohingya militant groups have forcibly recruited Rohingya men and boys, including children, in refugee camps in Bangladesh for deployment to the conflict in Rakhine State. Family members and community leaders in the camps have reported abduction, threats of violence and other forms of coercion used by Rohingya militants to secure the cooperation of recruits. Some recruits have reportedly been handed over to the junta upon their transfer to Rakhine State. The impact on Rohingya inside the camps in Bangladesh is palpable. Desperation is driving many men and boys into hiding, leaving women and girls vulnerable to armed groups inside the camps.

⁴ The Rohingya Solidarity Organization denies having a formal alliance with the junta but acknowledges an “understanding” with junta forces as they both attack the Arakan Army.

44. The involvement of Rohingya recruits and militant groups in the conflict has predictably increased tensions between Rakhine and Rohingya communities in Rakhine State. Online hate speech, misinformation and hateful rhetoric has increased on all sides. Although Arakan Army leaders have told the Special Rapporteur that they respect the right of the Rohingya to self-identify, they regularly refer to them as “Bengalis”.

C. Arakan Army is accused of grave human rights abuses against Rohingya civilians

45. The Special Rapporteur is concerned by allegations of Arakan Army forces committing grave human rights abuses in northern Rakhine State. Rohingya survivors have described indiscriminate attacks by the Arakan Army on Rohingya villages and Rohingya wards of larger towns with heavy artillery or drones, resulting in civilian deaths. Schools, hospitals and other civilian structures where displaced Rohingya have been sheltering have been struck in lethal attacks. Arakan Army soldiers have been accused of mass killings of Rohingya civilians, and there are reports of Rohingya being abducted, detained and tortured by the Arakan Army. The whereabouts of many detained Rohingya remain unknown. Like the junta, the Arakan Army has been accused of forcibly recruiting Rohingya men and deploying them in combat against junta forces.

46. Eyewitness accounts and satellite imagery implicate Arakan Army forces in the widespread burning of Rohingya villages and wards in Buthidaung township in April and May 2024. Dozens of villages were destroyed in areas controlled by the Arakan Army as it advanced toward the town of Buthidaung in April and May 2024.

47. On 17 May 2024, the Arakan Army reportedly entered the town of Buthidaung and ordered Rohingya residents to evacuate by the following morning. However, eyewitnesses say that in the evening, before many residents were able to leave, Arakan Army forces burned Rohingya-populated areas of the town. They described Arakan Army soldiers shelling Rohingya wards, firing on residents as they fled and setting alight homes with inhabitants still inside. A Rohingya resident of Buthidaung told the Special Rapporteur that he saw many dead bodies as he fled the town on 17 May. He explained as follows:

On the 16th and 17th of May, there was no fighting. The military had disappeared. Suddenly, on the night of 17th of May, the [Arakan Army] came to our village and surrounded our village from all sides and started firing at us. The fight was going on for a long time. Some people had dug pits in their houses, so some were hiding in the latrine. Some were hiding in their main room in the house. After some time, they started setting fire to all of our homes. Some people could escape the village. Some people could not.

48. Following the fall of Buthidaung, the Arakan Army increased attacks in Maungdaw township, capturing many junta bases. In mid-June, the Arakan Army ordered civilians to evacuate the town of Maungdaw in advance of the attack. On 5 August 2024, approximately 200 Rohingya civilians were killed on a beach on the Naf River where they had fled to avoid attacks by the Arakan Army. Rohingya eyewitnesses reported that the attack involved drones coming from the direction of Arakan Army positions near Maungdaw. The Arakan Army denied responsibility for the attack, which it blamed on junta forces.

49. Like junta forces, Arakan Army units have operated out of Rohingya villages, putting Rohingya civilians at risk from junta shelling, air strikes and ground attacks.

50. Tens of thousands of Rohingya civilians have been displaced by fighting, attacks on civilians and arson attacks in northern Rakhine State. There are reports of Arakan Army soldiers looting and occupying the homes of displaced Rohingya.

51. In a letter to the Special Rapporteur, the Arakan Army vehemently denied allegations of human rights violations against Rohingya civilians, which it says are “one-sided accusations and allegations” by Rohingya militant groups or members of the Rohingya diaspora. The letter stated that, in some cases, reported civilian casualties may be “collateral damage during armed clashes”. It also said that some of those killed were not civilians as reported, but rather Rohingya militants. The Arakan Army claims that Rohingya homes in Buthidaung were burned by fleeing Rohingya militants or caught fire because of junta air strikes.

52. The Special Rapporteur met with Arakan Army commander Major General Twan Mrat Naing, who vehemently denied reports of Arakan Army forces attacking Rohingya villagers and destroying their homes. He attributed those reports to those seeking to “throw the book” at the Arakan Army without clear evidence. He asserted that villagers were ordered to relocate for their own protection, as their villages had become war zones, and that all who had been displaced would be allowed to return to their homes when it was safe to do so, after being screened for affiliation with armed groups. He agreed to an unbiased, independent investigation of human rights violations in Rakhine State and invited the Special Rapporteur to conduct such an inquiry when security conditions allowed.

D. Bangladesh closes border to Rohingya refugees

53. According to Bangladesh officials, more than 40,000 Rohingya have recently crossed into Bangladesh from Myanmar. Many have arrived with wounds suffered during attacks in Rakhine State.

54. Rohingya refugees attempting to enter Bangladesh surreptitiously have been subjected to extortion by smugglers, pirates and Bangladesh officials. Scores of Rohingya refugees have reportedly drowned when boats capsized in the Naf River, which separates the two countries. Many Rohingya have reportedly been stranded on islands in the middle of the Naf River, without any humanitarian assistance, after unsuccessfully trying to enter Bangladesh. Rohingya refugees told the Special Rapporteur that new arrivals were facing severely overcrowded conditions and were surviving only on the generosity of friends and family members.

55. The Foreign Affairs Adviser of Bangladesh, Md. Touhid Hossain, said:

We have been very clear that we are not willing to offer shelter to even one more Rohingya ... However, some are still entering, and we are aware of that. We are trying to stop them as much as possible. The BGB [Border Guard Bangladesh] is sending them back daily, those we can apprehend ... Wherever we can, we are trying to send them back.⁵

56. Stopping the Rohingya refugees from entering Bangladesh and “sending them back daily” is a violation of the principle of non-refoulement, a fundamental tenet of international law that obliges States not to return anyone to a territory where they could face persecution or other serious human rights violations.

⁵ See Nurul Islam Hasib, “Adviser: Bangladesh will not allow even one more Rohingya”, *Dhaka Tribune*, 8 September 2024.

IV. An unfolding humanitarian catastrophe

A. Displacement

57. More than 3.1 million have been displaced in Myanmar since the coup, driving the total number of displaced to over 3.4 million, according to United Nations data. Humanitarian workers and ethnic administrations working at the local level report much higher levels of displacement, and the United Nations acknowledges the difficulty of verifying the numbers of displaced persons.

58. Individuals displaced since the coup have, on average, been displaced more than five times, according to a World Bank study.⁶ After being driven from their homes, they have again been forced to flee when the places where they have sought shelter – displacement camps, hiding sites, monasteries, churches, hospitals, or other villages or towns – have come under attack.

59. Most displaced people are living in makeshift shelters in jungles, fields or other villages. Many are reported to have died from exposure to the elements. Poor sanitation and bathing facilities raise health and protection concerns, especially for women and girls.

B. Unmet humanitarian needs

60. Displaced and conflict-affected communities have immense needs, few of which are being met.

61. Displaced people, particularly those in the dry central region of Myanmar, have faced severe water shortages. Some have fled to areas without reliable clean water sources, and others simply cannot afford the cost of water when the supply is short. Water shortages have reportedly contributed to deaths.

62. The United Nations estimates that 13.3 million people were facing emergency levels of food insecurity as of June 2024.⁷ This growing crisis is being driven by displacement, conflict and severe weather that is disrupting agriculture. Given funding constraints and junta restrictions (see paras. 68–78 below), the United Nations is only able to meet a fraction of the need, targeting 2.3 million of those people for food assistance. Many displaced people are subsisting on diets comprised primarily, or entirely, of rice or rice gruel. Some are at risk of starvation.

63. Displaced agricultural communities have been unable to plant or harvest crops, with severe impacts on diets and income. Farm equipment and seed stores have been destroyed in junta attacks, and animals have been killed. Owners of larger farms are having trouble finding workers, many of whom have fled because of armed conflict or to avoid conscription. Farmers fearful of landmine contamination have not been able to tend and harvest their crops. Minefields along the coastline in Rakhine State have disrupted fishing. Skyrocketing prices for fertilizer and other agricultural inputs further undermine agricultural production.

64. During the recent monsoon season, drenching rains caused massive flooding, displacing hundreds of thousands of people and disrupting agriculture in large swaths of the country. In September 2024, more than 1 million people in 70 townships were

⁶ World Bank, “Populations in peril: decoding patterns of forced displacement in Myanmar” (Washington, D.C., 2024).

⁷ United Nations, Office for the Coordination of Humanitarian Affairs, *Myanmar Humanitarian Needs Response Plan 2024, Addendum* (June 2024).

impacted by flooding caused by Typhoon Yagi, which reportedly killed at least 360 people. The floods destroyed crops and the roads needed to transport them to markets.

65. Displacement, floods, the breakdown of the public health system and junta restrictions on humanitarian aid have contributed to the spread of infectious disease. Acute watery diarrhoea has become a top health concern, especially among displaced communities. Urban areas also face risks, with Yangon suffering from severe outbreaks of cholera and diarrhoea.

66. The situation in Rakhine State is particularly desperate. Junta-imposed telecommunications restrictions make it extremely difficult to assess the needs – or even the location – of displaced populations in northern Rakhine State. Hundreds of thousands of displaced Rohingya from the northern part of the State are almost completely cut off from international assistance. The Special Rapporteur has received anecdotal reports that many Rohingya are on the brink of starvation. In August, the Department of Health of the United League of Arakan issued an urgent appeal for donations of essential medicines, raising an alarm about the spread of dysentery and diarrhoea among those displaced from Maungdaw.

C. Restricted humanitarian access

67. The junta has systematically restricted the access of humanitarian agencies, with deadly consequences for displaced and conflict-affected communities in Myanmar. Active armed conflict and the actions of some opposition groups have further limited the reach of humanitarian aid.

68. Violence against humanitarian aid personnel and infrastructure continues to impact the delivery of humanitarian aid. The Special Rapporteur remains alarmed at a growing trend of arrest and detention of humanitarian workers. According to credible reports, at least 253 aid workers have been arrested or detained since the coup, and at least 39 have been killed.⁸ Aid workers have also frequently experienced violence, threats, extortion and harassment at junta checkpoints.

69. In June 2024, Médecins sans frontières indefinitely suspended its operations in Rakhine State, citing the escalation of violence, the burning of its office in Buthidaung in April and junta-imposed restrictions on humanitarian programmes. Médecins sans frontières has been the only provider of healthcare services for Rohingya people in many parts of Rakhine State. Hospitals throughout northern Rakhine State are either closed or offering only basic care because of junta restrictions on aid and trade, the displacement of medical workers and limited supplies of medicines and other medical supplies. Junta forces have also occupied the offices of humanitarian organizations in Sittwe and Maungdaw and set up bases in camps for internally displaced persons.

70. Junta bureaucratic requirements continue to be a major impediment to the work of humanitarian organizations and agencies. The junta has made compliance with the requirements set out in the Organization Registration Law, which it imposed in 2022, virtually impossible. Most international humanitarian organizations have been unable to secure memorandums of understanding with junta-controlled ministries, as required by the Organization Registration Law. Junta officials have delayed issuing visas to staff of international non-governmental organizations, denied travel authorizations and imposed unreasonable requests for documentation, leading to

⁸ United Nations, Office for the Coordination of Humanitarian Affairs, “2020-2024-MMR aid worker KIKA incident data”, Humanitarian Data Exchange. Available at <https://data.humdata.org/dataset/myanmar-attacks-on-aid-operations-education-health-and-protection> (accessed on 27 September 2024).

delays in aid deliveries and the cancellation of humanitarian programmes. Banking restrictions and cash withdrawal limits have been a major impediment to aid efforts.

71. In the wake of the severe flooding caused by Typhoon Yagi, junta officials cynically blocked the delivery of humanitarian assistance to opposition-controlled areas in many parts of the country even as coup leader Min Aung Hlaing appealed for humanitarian assistance from foreign Governments.

72. There are also reports of opposition groups obstructing and exploiting humanitarian aid programmes, including by occupying humanitarian facilities. Humanitarian agencies have complained about onerous bureaucratic requirements and travel restrictions by opposition groups, mirroring restrictions imposed by the junta.

73. People with disabilities – including those injured by landmines and in junta attacks – often face insurmountable challenges in accessing care and humanitarian assistance. Many of the organizations and agencies serving disabled people with disabilities have withdrawn or reduced services. Many people with disabilities have also been displaced and face extreme challenges reaching care facilities or aid distribution points. Junta blockades of medical supplies and attacks on healthcare facilities mean that many people who have lost limbs to landmines or junta attacks are unable to obtain prosthetic devices.

74. Displacement and telecommunications blackouts impact humanitarian agencies' ability to assess – let alone address – humanitarian needs. A representative of an international non-governmental organization said: "Fighting displaces our staff and partners. We can't monitor needs or deliver assistance without them. It is a black hole in terms of information. We are flying blind because we rely on partners, who are also fleeing."

75. The result is that many parts of the country are completely beyond the reach of humanitarian organizations. Humanitarian programmes across Rakhine State have largely been abandoned. Some limited humanitarian supplies have reportedly reached Sittwe, but delivery outside Sittwe is severely limited, leaving displaced and desperate Rohingya and Rakhine people to largely fend for themselves.

76. Many opposition-controlled areas can only be reached by local civil society organizations. Such groups often have limited connections to international organizations and donors. They have told the Special Rapporteur that they have the capacity to expand their reach, but the lack of financial resources is the primary constraint on their programmes.

77. There has been some increase in funding for cross-border aid and local civil society organizations. However, aid efforts have remained disproportionately focused on programmes in areas under junta control. Remedyng this imbalance will require greater engagement with ethnic resistance organizations and increased funding to civil society networks that are able to reach displaced and vulnerable communities.

D. Junta-created economic crisis

78. Since the coup, the economy of Myanmar has been in freefall, with nearly half of the population impoverished. Economic growth has stalled, inflation has skyrocketed, and families are struggling to put food on the table. The gross domestic product of Myanmar remains approximately 8 per cent below its level at the time of the coup. The market value of the Myanmar kyat has plunged, from approximately

1,500 kyat per dollar at the time of the coup to more than 7,000 per dollar. A recent study suggests that access to electricity has fallen by nearly 25 per cent since 2021.⁹

79. Of course, the junta has blamed sanctions and “terrorist” activity for the country’s dreadful economic performance. The reality is that the junta’s violence, incompetence and exploitative economic practices are responsible for the economic hardship experienced by the people of Myanmar.

80. Soon after the coup, the junta solidified its control over the banking system of Myanmar, arresting economic advisers to the previous Government, establishing new bodies to control economic activity and appointing former military officers and junta-friendly officials to lead the finance ministry, central bank and State-owned banks. The junta has used its control to advance its own interests at the expense of the people of Myanmar.

81. The junta uses financial surveillance as a tool of repression, blocking access to cash and stifling economic activity. The junta has ordered private banks to report transactions suspected of supporting opposition groups, to collect customer’s personal information, including identification cards, photos of faces and transaction logs, and to install closed-circuit television cameras to record customers. Thousands of bank accounts, including those of journalists and activists, have been frozen because of “suspicious” activity, their contents “nationalized”.¹⁰

82. With its control over the banking system secured, the junta has used profligate monetary policy to fund itself. It has relied on the mass printing of paper currency to pay its bills, saddling the public with runaway inflation.

83. The junta has exploited the widening gap between the official and market exchange rates to siphon funds from individuals and companies. In April 2022, the central bank ordered nearly all individuals, companies and organizations to convert foreign currency income into kyat at the official reference rate within one day of receipt. The official rate is currently 2,100 kyat to the dollar, while the market rate sits at over 7,000 kyat to the dollar. In the face of the ever-widening gap between the official and market rates, the central bank has loosened the conversion requirement, including by providing exemptions for certain categories of business and reducing the percentage of foreign income that must be converted. Nevertheless, the conversion requirement is an authoritarian shakedown masquerading as a foreign exchange policy.

84. In an attempt to extend the reach of its cash grab, the junta also ordered Myanmar nationals working in other countries to repatriate at least 25 per cent of their earnings through the formal finance system, subjecting them to conversion at the official exchange rate. The junta has also announced a new tax on the foreign incomes of Myanmar migrant workers, allowing for the double taxation of their wages – once in their host countries and again by the junta. These requirements have been enforced by refusing to renew passports or denying permission to work abroad for those who fail to comply. One economist estimated that the junta’s manipulation of foreign exchange allowed it to confiscate at least \$1.8 billion in the year to June 2024.¹¹

⁹ See United Nations Development Programme, “Disempowered: shedding light on Myanmar’s development challenges through night-time light” (2024). Available at <https://undp-mdo.org/wp-content/uploads/2024/08/Shedding-light-on-Myanmars-development-challenges-through-Night-time-Light.pdf>.

¹⁰ Leaked government documents indicate that 18,000 accounts were frozen in the 18 months following the coup.

¹¹ Jared Bissinger, “Myanmar’s military funds its war through forex policy”, *Fulcrum*, 11 July 2024.

V. Access of the junta to weapons and the international finance system

85. The junta's control over the banking system of Myanmar also gives it access to the international financial system and facilitates military procurement. However, to acquire weapons and related materials the junta must rely on partners outside the country. Despite abundant evidence of the junta's atrocities, weapons-dealing networks and, in some cases, Governments have continued to sell the junta the supplies it needs to sustain its attacks on the people of Myanmar. International banks have been processing payments for these weapons and supplies, even as the junta has killed thousands of innocent civilians.

A. International action disrupts junta military procurement

86. In June 2024, the Special Rapporteur published a conference room paper entitled “Banking on the death trade: how banks and Governments enable the military junta in Myanmar”, the third in a series of conference room papers on the sale of weapons and related materials to the junta.¹² The paper is based on the review by the Special Rapporteur of documents relating to \$630 million worth of military procurement by the junta using the international finance system between 1 April 2022 and 31 March 2024.

87. The paper highlighted an encouraging trend: in the year ending 31 March 2024, junta military procurement using the international financial system was 33 per cent lower than in the prior year, falling from \$377 million to \$253 million.

88. Two major international actions appear to have disrupted junta military supply chains.

89. First, in June 2023, the United States placed sanctions on Myanma Foreign Trade Bank and Myanma Investment and Commercial Bank.¹³ Prior to the imposition of those sanctions, Myanma Foreign Trade Bank was the primary State-owned bank through which the junta purchased weapons and other military supplies. Through his research, which included outreach to over 100 international financial institutions, the Special Rapporteur found that many international banks around the world responded to United States sanctions by ending banking relationships with Myanma Foreign Trade Bank.

90. Second, Singapore, which the Special Rapporteur had previously identified as a major source of weapons and other military supplies for the junta, cracked down on entities using its jurisdiction to supply the junta's military. The volume of military supplies sold to the junta by Singapore-registered companies fell by nearly 90 per cent from the year ending 31 March 2023 to the year that followed. The volume of such transactions passing through Singaporean banks fell by over 80 per cent.

91. In response to Singapore's crackdown, the junta shifted significant parts of its supply chain to Thailand. From the year ending March 2023 to the year that followed,

¹² Available at <https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session56/a-hrc-56-crp-7.pdf>. See also Human Rights Council, “Enabling atrocities: UN Member States’ arms transfers to the Myanmar military” (A/HRC/49/CRP.1) (available at <https://www.ohchr.org/en/press-releases/2022/02/myanmar-un-expert-urges-security-council-resolution-stop-weapons-fueling>); and “The billion dollar death trade: the international arms networks that enable human rights violations in Myanmar” (A/HRC/53/CRP.2) (available at <https://www.ohchr.org/sites/default/files/documents/countries/myanmar/crp-sr-myanmar-2023-05-17.pdf>).

¹³ Both banks have been sanctioned by Canada since 2012.

junta military purchases from Thai-registered companies through the international finance system more than doubled, from approximately \$60 million to \$130 million. As Singaporean banks cracked down on the weapons trade, Thai banks picked up the slack. Siam Commercial Bank, in particular, became the bank of choice for the junta's military suppliers. In the year ending March 2024, Siam Commercial Bank facilitated over \$100 million in transactions relating to junta military procurement, up from just over \$5 million in the previous year.

92. The Special Rapporteur found no evidence that the Government of Thailand was involved in, or aware of, the transactions described in his paper.

93. Shortly after the publication of the paper, the Thai Anti-Money Laundering Office and the Bank of Thailand issued a joint statement stating that the Anti-Money Laundering Office would take action against banks if they did not comply with know-your-customer and enhanced due diligence requirements. The Thai Bankers' Association also stated that Thai banks "strictly adhere to human rights principles and corporate responsibility".¹⁴ In correspondence with the Special Rapporteur, the Government of Thailand emphasized its "policy of not supporting human rights violations in Myanmar".

94. In July 2024, the Special Rapporteur testified at a hearing convened by the Committee on National Security, Border Affairs, National Strategy and National Reform of the National Assembly of Thailand to discuss his paper. At the hearing, which included leaders of the five Thai banks named in his paper, the Ministry of Foreign Affairs and the Bank of Thailand affirmed their position that Thai banks should not be involved in the sale of weapons to Myanmar and agreed to investigate the findings of the Special Rapporteur. A representative of the Thai Bankers' Association expressed the commitment of banks to preventing transactions such as those described in his paper but raised concerns about banks' lack of capacity to carry out effective due diligence given the junta's attempts to obscure transactions relating to military procurement.

95. In late July 2024, the Government of Thailand announced the formation of a task force, led by the Bank of Thailand and the Anti-Money Laundering Office, to investigate the use of Thai banks to facilitate the transfer of weapons and military supplies to Myanmar. The Special Rapporteur has engaged with, and provided further information to, this task force and looks forward to continuing to work with the Government of Thailand to end the involvement of Thai banks and Thai-registered entities in the sale of weapons and other military supplies to the junta.

B. The junta shifts banking activity to Myanma Economic Bank

96. Following the imposition by the United States of sanctions on Myanma Foreign Trade Bank and Myanma Investment and Commercial Bank, the junta migrated much of its financial activity to Myanma Economic Bank, another State-owned bank. Junta military procurement, previously facilitated by Myanma Foreign Trade Bank, is now processed almost entirely through Myanma Economic Bank. Despite this dramatic shift, only Canada has imposed sanctions on Myanma Economic Bank.

97. The Special Rapporteur has called on Governments to sanction Myanma Economic Bank. He has also urged international banks to suspend any commercial relationships with Myanmar State-owned banks – including Myanma Foreign Trade Bank, Myanma Investment and Commercial Bank and Myanma Economic Bank –

¹⁴ See "Banking Association denies Thai banks supporting Myanmar military", *The Nation*, 28 June 2024.

and to decline to process any transactions involving those banks until such time as they are no longer under the control of the Myanmar military.

98. The Special Rapporteur is aware of concerns that sanctioning Myanma Economic Bank might negatively impact the people of Myanmar, but has seen no evidence that sanctions on the Bank would have such an impact. Few private companies or individuals maintain bank accounts with Myanma Economic Bank, and those that do can easily use private banks. In short, any negative impacts of sanctions would be minimal and would be far outweighed by the deadly consequences of allowing the junta to continue to purchase weapons and military supplies and repatriate foreign revenues through the international finance system.

99. Preventing the collection of foreign revenues by the junta would be one of the primary benefits of sanctions on Myanma Economic Bank, helping to deprive the junta of the funds used to purchase weapons and bankroll its repression of the people of Myanmar. Domestic functions, like pension disbursements, are conducted in kyat and would not be impacted by restrictions on international banking.

100. The Special Rapporteur recommends that sanctioning Governments provide waivers for the repayment of sovereign debt or that institutional investors find alternate pathways to receive their loan repayments.

C. The junta finds pathways to import aviation fuel

101. The junta has also continued to import aviation fuel, which powers the jets and helicopters used in air strikes on civilian targets. Myanmar purchased at least \$80 million worth of aviation fuel through the international banking system in 2023, an almost 30 per cent increase over 2022. Front companies operating on behalf of the junta purchased the fuel from two Thai-registered companies, CB Energy and Tawan-Oil Trading. Payments were made from accounts at a private Myanmar bank, United Amara Bank (commonly referred to as UAB in Myanmar) and received in accounts at Thai banks Krung Thai Bank and Kasikorn Bank.

102. While Australia, Canada, the United Kingdom of Great Britain and Northern Ireland, the United States and the European Union have each sanctioned some of the Myanmar entities involved in the import of aviation fuel, none have comprehensively sanctioned the networks involved in this trade. CB Energy and Tawan-Oil Trading have not been sanctioned by any Government. Thai banks continue to facilitate transactions by companies that have been publicly linked to the import of aviation fuel by Myanmar.

VI. Rights of women, girls, and lesbian, gay, bisexual, transgender and other gender-diverse people

103. In July 2024, the Special Rapporteur published a conference room paper examining the rights of women, girls, and lesbian, gay, bisexual, transgender and

other gender-diverse (LGBT) people in Myanmar.¹⁵ The paper highlighted the severe and unique impacts that the crisis in Myanmar has had on those communities.

104. The threat of sexual and gender-based violence is a dark shadow that follows women, girls and LGBT people throughout Myanmar. Junta forces have perpetuated decades-old patterns of conflict-related sexual violence fostered by an environment of widespread impunity. Cruelty and dehumanization are the hallmarks of sexual crimes perpetrated by junta soldiers, with reports of gang rapes, rape with objects, the rape of pregnant women and children, and rape followed by execution. Women and LGBT political prisoners have faced hypersexualized forms of torture and harassment, especially during periods of interrogation. Reports of sexual violence and harassment by opposition armed groups have also become increasingly common. Domestic violence has risen dramatically since the coup – driven by displacement, economic stresses and the abuse of drugs and alcohol – and violence within homes and communities is now one of the greatest concerns of women.

105. The junta's control of law enforcement and the judiciary has rendered accountability for perpetrators of gender-based violence through the formal justice system virtually impossible. Survivors have also struggled to secure justice through accountability mechanisms set up by opposition groups and emerging governance structures.

106. The economic, social and cultural rights of women, girls and LGBT people have deteriorated precipitously since the coup. Women have been disproportionately impacted by job loss, displacement, food insecurity and the collapse of the health system, in part because they often shoulder the burdens of childcare and managing households in chaotic and violent environments. The junta has also systematically targeted the organizations and networks supporting women, girls and LGBT people. The desperate conditions for many women and girls have increased their vulnerability to violence, trafficking, early or forced marriage and sexual exploitation.

107. Rohingya women, girls and LBGT people face a unique set of challenges rooted in the systematic denial of citizenship and basic human rights. The targeting and exploitation of Rohingya people in Rakhine State has raised concerns about a repeat of the mass sexual violence that occurred in 2017 and previous waves of violence. Severe deprivation and a spiralling security situation in refugee camps in Bangladesh are pushing many Rohingya women and girls to undertake dangerous land or sea journeys in search of safety and security, exposing themselves to sexual violence, exploitation by traffickers and early or forced marriage, among other risks.

108. Despite immense challenges and hardships, women and gender-diverse people are seizing a historic opportunity to challenge patriarchal beliefs and power structures. They have been at the forefront of efforts to topple the junta and build a federal, democratic and human rights respecting Myanmar. They are actively engaged in revolutionary political structures and are advocating for reforms to protect women's and LGBT rights, refusing to be silenced or to allow gender issues to be sidelined in favour of other political priorities.

¹⁵ Human Rights Council, “Courage amid crisis: gendered impacts of the coup and the pursuit of gender equality in Myanmar” (A/HRC/56/CRP.8). Available at <https://www.ohchr.org/en/documents/thematic-reports/ahrc56crp8-courage-amid-crisis-gendered-impacts-coup-and-pursuit-gender>. In the conference room paper and other reports, the Special Rapporteur uses the acronym LGBT to refer not only to lesbian, gay, bisexual and transgender persons, but to all the diverse identities and orientations by which people identify. See also United Nations, Office of the United Nations High Commissioner for Human Rights, “UN women’s rights committee urges action to end gender-based violence against women and girls in Myanmar”, Statement, 3 July 2024.

VII. Accountability

109. Available evidence strongly suggests that human rights violations committed by junta forces and officials constitute war crimes and crimes against humanity under international criminal law. International crimes perpetrated both before and after the coup have been orchestrated by the highest levels of the military and junta hierarchy. The senior military and junta leadership – starting with Senior General Min Aung Hlaing – must be investigated and held responsible for their crimes.

110. Mounting evidence suggests that opposition armed groups are also responsible for abuses, some of which may constitute international crimes. People's defence forces and ethnic resistance organizations have been accused of extrajudicial killings and attacks on civilians. While researching his conference room paper on the rights of women, girls and LGBT people, the Special Rapporteur repeatedly heard reports of gender-based violence and sexual harassment by resistance forces. In northern Shan State and elsewhere, armed groups have been accused of forced recruitment, including the recruitment of minors.

111. Given the widespread impunity enjoyed by junta forces and other armed actors in Myanmar, the international community must support efforts to hold perpetrators of international crimes to account.

112. The refusal by the Security Council to exercise its Chapter VII powers to refer the situation in Myanmar to the International Criminal Court (ICC) is a major constraint on efforts to hold perpetrators accountable for their crimes. Nevertheless, other avenues are available to States and other international actors to support accountability in Myanmar.

113. In 2019, the ICC Pre-Trial Chamber III authorized the Prosecutor of ICC to investigate crimes that occurred at least in part on the territory of Bangladesh or other States parties to the Rome Statute of the ICC, including, but not limited to, the crime of forced deportation.¹⁶ The Chamber authorized an investigation into any alleged crimes committed on or after 1 June 2010, including crimes committed after the authorization. The Prosecutor could and should extend his investigation to include recent events in Rakhine State, including forced deportation by any groups involved in the conflict.

114. Article 14 of the Rome Statute offers a potential path to hold junta and military leaders accountable at ICC for a broader set of crimes. One or more States parties to the Rome Statute could refer the situation in Myanmar to the Prosecutor, requesting that he investigate potential crimes in Myanmar under article 14. Such a referral would require the Prosecutor to consider a 2021 declaration lodged by the National Unity Government accepting the Court's jurisdiction over crimes committed in Myanmar since July 2002.

115. Lawyers have initiated cases concerning Myanmar in the courts of several countries with universal jurisdiction laws. In June 2024, the public prosecutor of Argentina requested arrest warrants for 25 individuals, including junta leaders Min Aung Hlaing and jailed State Counsellor Aung San Suu Kyi, in a case concerning genocide and crimes against humanity committed against the Rohingya. Advocates

¹⁶ International Criminal Court, Pre-Trial Chamber III, *Situation in the People's Republic of Bangladesh/Republic of the Union of Myanmar*, Case No. ICC-01/19, Decision, 14 November 2019. Available at https://www.icc-cpi.int/sites/default/files/CourtRecords/CR2019_06955.PDF. The Court did not limit the scope of the investigation to forced displacement, authorizing the Prosecutor to investigate any crime committed at least in part on the territory of Bangladesh or another State party.

have also filed universal jurisdiction cases concerning post-coup crimes, but national authorities have yet to take up such a case.

VIII. Recommendations

116. In the light of the failure by the Security Council to take action to stop the flow of weapons into Myanmar and reduce the capacity of the military junta to commit probable war crimes and crimes against humanity, States that support human rights should take coordinated, strategic action on behalf of the besieged people of Myanmar.

117. Those States should establish a formal working group to create and engage in a coordinated strategic plan of action that includes:

(a) **Imposing targeted sanctions on the junta's major sources of revenue and the financial institutions that it uses to repatriate revenues and purchase weapons, including Myanma Economic Bank and Myanma Oil and Gas Enterprise;**

(b) **Sanctioning arms-dealing networks and entities involved in the provision of aviation fuel to the Myanmar military;**

(c) **Halting the sale, transfer or transshipment of weapons, dual-use technologies and aviation fuel to Myanmar;**

(d) **Engaging financial institutions located in their jurisdictions to ensure that they are conducting enhanced due diligence on all transactions related to Myanmar, while terminating relationships with Myanmar State-owned banks;**

(e) **Building an international consensus to reject the junta's plans to hold sham elections;**

(f) **Refusing recognition of the junta before international bodies, including the United Nations, while encouraging Member States to oppose the participation of junta officials in international forums and functions.**

118. To end impunity and ensure accountability for international crimes committed in Myanmar, Member States should:

(a) **Refer the situation in Myanmar to the Prosecutor of ICC under article 14 of the Rome Statute, requesting an investigation into alleged crimes that have been committed against the people of Myanmar;**

(b) **Support other efforts to hold perpetrators of atrocity crimes accountable in impartial and independent courts, including ICC, the International Court of Justice and national courts in countries with laws on universal jurisdiction.**

119. The Prosecutor of ICC should extend his investigation to include recent events along the Bangladesh-Myanmar border, including forced deportation by groups involved in the conflict.

120. Private and public financial institutions should:

(a) **Terminate or freeze all financial relationships with State-owned banks of Myanmar, including Myanma Economic Bank;**

(b) **Undertake enhanced due diligence on all business relationships and transactions related to Myanmar in accordance with guidelines of the Financial Action Task Force and its call for action on Myanmar;**

(c) Terminate relationships or decline to process transactions where a customer or counterparty does not cooperate with enhanced due diligence actions;

(d) Freeze existing relationships with United Amara Bank and Ayeyarwaddy Farmers Development Bank (known as A-Bank).

121. The Secretary-General should heed the call by the Chief Adviser of Bangladesh, Muhammad Yunus, issued a month ago at United Nations Headquarters, for the convening of an all-stakeholders conference on the Rohingya crisis as soon as possible. This could help to seize the attention of a distracted world, while mobilizing the resources and action necessary to save the untold number of lives that hang in the balance. A stakeholders conference could:

(a) Focus world attention on the rapidly deteriorating situation in Rakhine State that remains in the shadows even as the crisis intensifies;

(b) Generate robust support for Bangladesh and Rohingya refugees sheltering in Bangladesh as well as those internally displaced in Rakhine State, Myanmar;

(c) Coordinate the provision of robust emergency humanitarian aid and the access necessary to reach those in need;

(d) Commit to action that will hold those responsible for grave human rights violations, including war crimes, crimes against humanity and genocide, to account;

(e) Identify and pursue options for the resettlement of Rohingya refugees.

122. Bangladesh should establish a clear, consistent policy of accepting Rohingya refugees fleeing violence and persecution in Myanmar, while supporting the delivery of life-saving aid in Rakhine State.

123. The Arakan Army should:

(a) Issue clear and direct orders to its soldiers to abide by international humanitarian law and international human rights law;

(b) Investigate all credible allegations of violations of international humanitarian law and international human rights law and hold perpetrators accountable;

(c) Cooperate with independent international investigators examining the situation in Myanmar and ensure that independent media and human rights monitors are able to operate freely and safely in territory controlled by the Arakan Army;

(d) Work with humanitarian agencies to ensure the delivery of humanitarian aid in Rakhine State on the basis of need and without discrimination;

(e) Call the Rohingya by their name and respect the human right of the Rohingya to self-determination, including the right to self-identify as Rohingya;

(f) Facilitate the return of displaced Rohingya to their homes as soon as it is safe to do so;

(g) Publicly and unequivocally affirm the support of the Arakan Army for the right of the Rohingya to citizenship in Myanmar.

124. States, United Nations agencies, international donors and international humanitarian organizations should provide the requisite levels of humanitarian aid to address the rapidly deteriorating conditions in Myanmar, including by:

- (a) Ensuring that a proportional response to humanitarian needs reaches displaced and vulnerable populations, especially women, girls and LGBT people, and providing robust funding for local organizations that are best placed to meet the needs of affected communities and possess the expertise, knowledge, trust and networks to provide effective assistance;
- (b) Lifting measures that hinder an emergency influx of aid to where it is most needed. This should include supporting unregistered organizations, adopting flexible reporting requirements, allowing the transfer of funds outside the formal banking system of Myanmar and enabling the delivery of cross-border aid to internally displaced persons;
- (c) Ensuring that programmes are developed in partnership with local women's, LGBT and disability groups so that programme design and activities respond appropriately to the local context and the particular needs of those populations;
- (d) Accepting refugees from Myanmar, providing them with the support required under international standards, expanding opportunities for resettlement and other durable solutions, and respecting the principle of non-refoulement.

125. The Association of Southeast Asian Nations (ASEAN) and its member States should:

- (a) Acknowledge the flagrant violations of its five-point consensus on Myanmar by the State Administration Council;
- (b) Prohibit junta officials, or officials from junta-controlled bodies, from representing Myanmar at any ASEAN summits or functions;
- (c) Engage with the National Unity Government and the National Unity Consultative Council as key parties representing the will and interests of the people of Myanmar;
- (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.

126. Member States, United Nations agencies, international donors and international humanitarian organizations should formally recognize and engage with the National Unity Government as well as the National Unity Consultative Council, ethnic resistance organizations and civil society leaders in Myanmar.

127. The National Unity Government should:

- (a) Take all necessary and reasonable measures to ensure accountability for human rights violations committed by people's defence forces, ethnic resistance organizations and other anti-junta groups;
- (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.

128. Finally, citizens should become active, vocal advocates for human rights. Governments and government leaders who are committed to human rights and are willing to take principled action on behalf of the besieged people of Myanmar need and deserve public support. At a time when human rights principles and values are under increasing pressure, the voices of citizens who support human rights are more important than ever.