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Input of Global NPO Coalition on FATF

to the UN Counter-Terrorism Coordination Compact Working Groups on Criminal Justice, Legal Responses and Countering the Financing of Terrorism and Promoting and Protecting Human Rights and the Rule of Law while Countering Terrorism and Supporting Victims of Terrorism

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Introduction

The Global NPO Coalition on FATF (Coalition) appreciates this opportunity to provide input to the Working Groups on the timely and important questions presented in the Call for Input. The Coalition is a network of diverse nonprofit organizations (NPOs) that advocates the effective, risk-based implementation of FATF Recommendations affecting NPOs, particularly Recommendation 8 (R8). Since 2014, the Coalition has brought together NPOs from around the world to address FATF-related issues. It established a constructive relationship with the FATF Secretariat, enabling transparent engagement. Most notably, in 2016 this engagement resulted in revision of R8 and update of the accompanying guidance documents.

Both the FATF standards and UN Security Council Resolution 2462 (SCR 2462) state that CFT measures should be consistent with States' obligations under international human rights law (IHRL) and international humanitarian law (IHL). The Coalition supports development of guidance to help States implement this mandate. Much needs to be done to achieve this goal, as evidenced by the findings in the 3 June 2020 UN report¹ on implementation of UNSC Res. 2462. In summarizing the 112 responses to survey questions regarding IHRL, the report notes that fewer than 60 percent of States answered these questions, with even fewer describing concrete measures taken.

General Principles for Guidance and Implementation

In addition to being guided by the Universal Declaration of Human Rights (UDHR) and International Covenant on Civil and Political Rights (ICCPR), we suggest that the Working Groups draw on FATF standards and guidance documents in drafting its guidelines. SCR 2462 cites FATF 17 times, underscoring its "essential role" in setting CFT standards. It "*Strongly urges* all states to implement the comprehensive standards" developed by FATF. Paragraph 23 of SCR 2462 recalls that "States must respect human rights and fundamental freedoms," in implementing CFT measures, citing FATF R8 on NPOs. It further encourages States to "work cooperatively with the non-profit sector..."

¹ Letter transmitting the UN's Counterterrorism Committee Executive Directorate (CTED) and Analytical Support and Sanctions Monitoring Team report 3 June 2020 <https://undocs.org/S/2020/493>

While FATF standards and materials are a highly useful resource, the Working Groups should note that, like SCR 2462, these materials provide little concrete guidance on actual implementation of the mandate to make CFT consistent with IHRL and IHL. Although FATF's Interpretive Note on R8 generally states that implementation must be consistent with IHRL and IHL, in her 2019 report on soft law bodies the UN's Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism (SRCT), Fionnuala Ni Aolain noted that "it does not elucidate how those standards are to be effectively complied with by implementing jurisdictions or how compliance is to be assessed by per-review based evaluations."²

This underscores the need for the UN to go beyond referring States to FATF standards and provide concrete guidance on *how* CFT measures can be made consistent with IHRL and IHL. The SRCT's report notes that while soft law bodies do not create legally enforceable rules, while their standards are increasingly transposed "into formal and binding legal frameworks." SCR 2462 is an example of this. Ni Aolain urges the UN and Member States to ensure that soft law standards they adopt are benchmarked against human rights treaty obligations. She stresses that a "human rights-lite approach risks undermining the efficiency of counterterrorism measures."

Guidance on protecting human rights while implementing CFT measures should emphasize that by associating together to form NPOs and exercising freedom of assembly and expression in carrying out their activities, NPOs are protected by Articles 19 and 20 of the UDHR. In addition, the International Covenant on Civil and Political Rights and UN Human Rights Committee jurisprudence provide protection for fundamental rights of freedom of assembly (Article 21), freedom of association (Article 22) and freedom of expression (Article 19).

Additional UN Special Rapporteur reports are key resources for developing guidance.

- The 2006 report³ by Martin Scheinin, then SRCT, noted that limits on protected rights must be exceptional and temporary measures. When such limits are imposed "[T]he principles of *proportionality* and of *necessity* must be respected concerning the duration and geographical and material scope of the state of emergency as well as all the measures of derogation resorted to because of the state of emergency." Furthermore, a State party to the ICCPR must fully respect its other international obligations whenever it derogates from the Covenant....." (emphasis added)
- In his 2013 report, Maina Kiai, then Special Rapporteur on the rights to freedom of peaceful assembly and of association, explained that limitations on association and assembly must "not

² Ni Aolain, Fionnuala, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, report on soft law bodies, 2019
<https://undocs.org/pdf?symbol=en/A/74/335>

³ Schenin, Martin, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, Report of the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, 2006
http://freeassembly.net/wp-content/uploads/2014/05/A61267_English.pdf

only pursue a legitimate interest but also be “necessary in a democratic society.”⁴ Kiai explains further that “In order to meet the proportionality and necessity test, restrictive measures must be the *least intrusive means* to achieve the desired objective and be limited to the associations falling within the clearly identified aspects characterizing terrorism only. They must not target all civil society associations...”⁵ (emphasis added)

- In her 2019 report on the role of measures to address terrorism and violent extremism on civil society, SRCT Ní Aoláin urgently called for action against the increasingly aggressive efforts to close civil society space, ostensibly in the name of counterterrorism.⁶

The Working Groups can draw on principles and concepts in FATF’s revised R8, including the Interpretive Note,⁷ Best Practices Paper⁸ and Typology Report,⁹ in crafting guidance on implementation. These are:

1) Emphasis on the risk-based approach

FATF’s policy that CFT measures should be risk-based includes R8 on NPOs. While this is aimed at making CFT measures more effective, it also helps inform how human rights obligations can be incorporated into them. The R8 Interpretive Note and Best Practices Paper make it clear that one-size-fits all, check-the-box approaches are not risk-based.

CFT measures that identify risk, assess risk mitigation measures and are based on net risk are consistent with former SR Scheinin’s caution: “Before resorting to derogations, States must make a careful analysis of the situation, examine if and which derogating measures are necessary, and choose from among the different options the one that will be the least restrictive for the protection of the rights in question.”¹⁰

2) Measures should be proportionate to risk.

To be consistent with R8 and human rights standards, any restriction on NPOs must meet the proportionality test. Although States can only derogate from fundamental rights for specific purposes and then only to the extent necessary and in a proportionate and temporary manner, many CFT

⁴ Kiai, Maina, UN General Assembly, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, April 2013 para 23

https://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39_EN.pdf

⁵ Ibid

⁶ Ní Aoláin, Fionnuala, Report of the Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism on the role of measures to address terrorism and violent extremism on closing civic space and violating the rights of civil society actors and human rights defenders* February 2019 https://www.ohchr.org/Documents/Issues/Terrorism/SR/A_HRC_40_52_EN.pdf

⁷ FATF, INTERNATIONAL STANDARDS ON COMBATING MONEY LAUNDERING AND THE FINANCING OF TERRORISM & PROLIFERATION: The FATF Recommendations Updated 2020 <https://www.fatf-gafi.org/media/fatf/documents/recommendations/pdfs/fatf%20recommendations%202012.pdf>

⁸ FATF, Best Practices Combatting the Abuse of Non-Profit Organizations (Recommendation 8) 2015 <http://www.fatf-gafi.org/documents/documents/bpp-combating-abuse-npo.html>

⁹ FATF, Risk of Terrorist Abuse of Non-Profit Organizations, 2014 <http://www.fatf-gafi.org/media/fatf/documents/reports/Risk-of-terrorist-abuse-in-non-profit-organisations.pdf>

¹⁰ Schenin, promotion and protection of human rights and fundamental freedoms while countering terrorism (2006)

Factors to Consider: Making CFTs Consistent with States' Human Rights Obligations

Characteristics of Measures that Meet Human Rights Standards

- Designed to address a specific risk
- Necessary to mitigate the risk
- Proportionate to the risk
- Time limited
- Least intrusive measure
- Targeted and material in scope

Characteristics of Measures Inconsistent with Human Rights Obligations

- One size fits all
- Check box lists
- Strict liability/zero tolerance standards
- Blanket (not targeted) approach

measures impose blanket restrictions on humanitarian assistance and certain speech and associational rights. The result, described further below, unduly disrupts vital civil society programs.

3) Measures should not disrupt the activities of legitimate nonprofit organizations

R8 clearly states that CFT measures are not intended to limit or unduly disrupt NPO programs. This is the ultimate litmus test in determining whether a CFT measure complies with IHRL and IHL obligations. If it disrupts legitimate programs, then it must be revisited and revised.

Specific issues raised in the call for inputs

1. The role of nonprofit organizations and the impact CFT measures on civil society space

a. Civil society plays a key role in addressing drivers of violent extremism and terrorism

SCR 2462 Paragraph 23 “*Recognizes* the vital role played by non-profit organizations in national economies and social systems...” Indeed, an independent civil society is essential to address the drivers of terrorism. The UN Development Programme’s 2016 report on preventing violent extremism¹¹ notes that terrorism:

is the product of historical, political, economic and social circumstances, including the impact of regional and global power politics. Growing horizontal inequalities are one of the consistently cited drivers of violent extremism. Critically, unemployment or poverty alone is not the only push factor inciting violence and extremism: perceptions of injustice, human-rights violations, social-political exclusion, widespread corruption or sustained mistreatment of certain groups, are also considered important push factors. When all these horizontal inequalities come together for a particular group, radical movements and violence are more likely to erupt.

While the benefits of NPO programs in relieving human suffering and addressing drivers of terrorism are high, conversely, the risk of terrorist financing through NPOs is generally low. FATF’s Best Practices

¹¹ United Nations Development Programme, PREVENTING VIOLENT EXTREMISM THROUGH PROMOTING INCLUSIVE DEVELOPMENT, TOLERANCE AND RESPECT FOR DIVERSITY, 2016
<file:///C:/Users/Owner/Downloads/Discussion%20Paper%20-%20Preventing%20Violent%20Extremism%20by%20Promoting%20Inclusive%20%20Development.pdf>

Paper on R8¹² notes that, in implementing a risk-based approach, both countries and financial institutions should keep in mind that not all NPOs are high-risk, and some present little, if any, risk at all. Similarly, the U.S. National Terrorist Financing Risk Assessment, published in December 2018, noted that, “the vast majority of charities fully comply with the law and properly support only charitable and humanitarian causes.” As a result, the U.S. “does not view the charitable sector as a whole as presenting a uniform or unacceptably high risk of being used or exploited for money laundering, terrorist financing, or sanctions violations.”¹³ Instead, problems most often involve sham charities, fraud, coercion or theft.¹⁴

Where risk occurs, often where NPOs are operating programs for civilians in areas where terrorist groups are present, organizations take risk mitigation measures to address it. Combined with proportionate regulatory oversight, this substantially reduces the risk of operating in these areas.¹⁵

2. Over-regulation and over-compliance

a. Negative impact of CFT measures on civil society

Numerous studies document the negative impact CFT measures have on civil society (see Annes) Programmatic impacts include barriers to humanitarian access to civilians in need, limits on peacebuilding and democracy building programs, restrictions provision of medical care and medical supplies and even landmine removal programs. Administrative impacts include disproportionate administrative requirements, restrictive donor clauses that can create discrimination against some beneficiaries, privacy concerns and restrictions on funding.¹⁶

At the outset of her September 2020 report on the interface between IHRL and IHL in counter-terrorism contexts,¹⁷ SRCT Ní Aoláin describes the overbreadth of CFT measures on civil society. She states, “Since its inception, 66 percent of all relevant communications sent by this mandate related to the use of counter-terrorism, PCVE [Preventing and Countering Violent Extremism] or broadly defined security-related measures on civil society.” She explains that the abuse of civil society is not an accident, but a key part of counterterrorism policies, designed to be vague enough to wield against all of a state’s enemies simply by labeling them “terrorists” or “threats to national security” (par. 7).

She notes the intentionally ambiguous definitions of terrorism and violent extremism, which “allows States to adopt highly intrusive, disproportionate and discriminatory measures notably to limit freedom

¹² FATF, Best Practices: Combatting the Abuse of Non-Profit Organizations <http://www.fatf-gafi.org/media/fatf/documents/reports/BPP-combating-abuse-non-profit-organisations.pdf>

¹³ US Dept. of Treasury, National Terrorist Financing Risk Assessment, 2018 https://home.treasury.gov/system/files/136/2018ntfra_12182018.pdf

¹⁴ US Dept. of Treasury, National Terrorist Financing Risk Assessment, 2015 <https://www.treasury.gov/resource-center/terrorist-illicit-finance/Documents/National%20Terrorist%20Financing%20Risk%20Assessment%20%E2%80%932006-12-2015.pdf>

¹⁵ FATF, Risk of Terrorist Abuse of Non-Profit Organizations, 2014

¹⁶ The UDHR protects “all rights and freedoms without discrimination of any kind...” (Article 2)

¹⁷ Ní Aoláin, Fionnuala, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, report on the role of measures to address terrorism and violent extremism on closing civic space and violating the rights of civil society actors and human rights defenders, 2019 https://www.ohchr.org/Documents/Issues/Terrorism/SR/A_HRC_40_52_EN.pdf

of expression” (par. 19); and the use of material support legislation to affect “fact-finding and evidence gathering for the purpose of prosecution, promoting the right to development, or assistance to migrants” (par. 44) and the disproportionate effects of counterterrorism regulations upon Muslim charities and charities that serve Muslim-majority areas (par. 62).

For example, “legal reforms” designed to strengthen corporate governance and curb illicit financial flows are used to restrict civil society. Nigeria’s recent passage of a legal framework designed to regulate companies¹⁸ actually increased governmental powers over the affairs of NPOs and created redundant regulatory obligations. This is especially burdensome for smaller organization, as compliance and reporting to multiple entities takes considerable time and resources, detracting from humanitarian work.

b. Broad and vague definition of terrorist financing

Over-regulation and over-compliance are fueled by broad and vague definitions of what constitutes terrorist financing, including prohibitions on material support. Combined with criminalization and severe civil penalties, these definitions produce chilling effects on all stakeholders. The result is overly restrictive interpretations of laws and regulations by NPOs, donors, banks and regulators.

For example, the criminal prohibition of material support of terrorism in U.S. law applies to communications such as training, expert advice and assistance designed to support peace processes or counter violent extremism.¹⁹ In preliminary findings to the 2017 report on his mission to the U.S.,²⁰ then SR Kiai said U.S. law, “jeopardizes the right to freedom of association in the process. For example, the act imperils the work of associations providing critical peace trainings to actors suspected to be related to terrorism. Similarly, it complicates the work of humanitarian organizations in areas where terrorist actors are active.”

c. NPO right to access funding and financial services

SR Kiai, in his 2012 report²¹ said, “The ability for associations to access funding and resources is an integral and vital part of the right to freedom of association.” He concludes that “provisions which give the authorities the right to restrict the freedom of a trade union to administer and utilize its funds as it wishes ... are incompatible with the principles of freedom of association.” Numerous United Nations human rights bodies have also emphasized the principle that associations should access funding freely.”

Despite these protections, violations of NPOs right to access funding are a common outcome of CFT measures. A 2013 report by the Observatory for the Protection of Human Rights Defenders²² found that

¹⁸ Companies and Allied Matters Act 2020,

¹⁹ 18 United States Code Sec. 2339 A and B

²⁰ Kiai, Maina, Statement By The United Nations Special Rapporteur On The Rights To Freedom Of Peaceful Assembly And Of Association At The Conclusion Of His Visit To The United States Of America, 2016 <http://freeassembly.net/news/usa-statement/>

²¹ Kiai, Maina, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Document A/HRC/20/27, [paragraph 67] May 21, 2012 https://www.ohchr.org/documents/hrbodies/hrcouncil/regularsession/session20/a-hrc-20-27_en.pdf

²² Observatory for the Protection of Human Rights Defenders, 2013 [Violations of the right of NGOs to funding - from harassment to criminalisation](https://www.fidh.org/en/issues/human-rights-defenders/archives-human-rights-defenders/annual-reports/obs-annual-report-2013-violations-of-the-right-of-ngos-to-funding) <https://www.fidh.org/en/issues/human-rights-defenders/archives-human-rights-defenders/annual-reports/obs-annual-report-2013-violations-of-the-right-of-ngos-to-funding>

NPOs' access to funding, particularly foreign funding, is increasingly hindered by governments whose primary intentions are to silence human rights defenders

Possession of funds alone is meaningless if NPOs are unable to access financial services needed to use those funds for supplies, transportation, staff, and other program costs. The SRCT's 2020 report cites the impact of CFT measures on banks, including "refusing to deal with civil society actors operating in or with 'high-risk' environments or actors, limiting access to financial services, refusal to open or arbitrary closure of bank accounts, inordinate delays or termination of transactions, and onerous administrative requirements."²³

These findings are supported by a growing body of evidence that banks often reject NPOs customers or refuse to transfer their funds.²⁴ Enhanced due diligence practices are applied with no basis in risk. In many countries there is no legal recourse and NPOs have no way of alerting authorities about restrictive banking practices.

One mechanism to address financial access barriers NPOs experience is stakeholder round tables.²⁵ While the formats vary, the common element is that all key stakeholders – NPOs, bank regulators, banks – come together to explore solutions and, in some cases, take on projects to facilitate NPO transfers. The Working Group should consider recommending such roundtables in its guidance.

In a 2015 statement FATF called on States to address the problem by using a risk-based approach in supervising ban compliance with AML/CFT measures. It said governments should take appropriate and proportionate action when enforcement is necessary, not a "zero tolerance" approach.²⁶

²³ Ni Aolain, Fionnuala, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, report the interface between international human rights law and international humanitarian law in counter-terrorism contexts, 2020 <https://undocs.org/A/75/337>

²⁴ Charity & Security Network, Financial Access for US Nonprofits, 2017 <https://charityandsecurity.org/csn-reports/finaccessreport/>, Human Security Collective and European Centre for Not for Profit Law, At the Intersection of Security and Regulation: Understanding the Drivers of 'De-Risking' and the Impact on Civil Society Organizations, 2018 https://fatfplatform.org/assets/Understanding-the-Drivers-of-De-Risking-and-the-Impact-on-Civil-Society-Organizations_1.pdf, Duke Law International Human Rights Clinic and the Women Peacemakers Program, Tightening the Purse Strings: What Countering Terrorism Financing Costs Gender Equality and Security, 2017 <https://charityandsecurity.org/blog/report-countering-terrorism-financings-effects-on-gender-equality-security/>

²⁵ National multistakeholder roundtables (including the participation of regulators) have been established in the UK and the Netherlands. At the international level the World Bank and Association of Certified Anti-money laundering Specialists convened a roundtable with NPOs that focused on financial access restrictions in the US. Other examples are the Global roundtable convened by the World Bank in collaboration with member of the Global NPO Coalition (HSC) and the Dutch Ministry of Finance, and the Swiss Government/EU roundtable to address humanitarian financial access to Syria.

²⁶ FATF, FATF Takes Action to Tackle Derisking Oct 2015 <https://www.fatf-gafi.org/publications/fatfrecommendations/documents/fatf-action-to-tackle-de-risking.html>

d. CFT and closing civil society space

CFT measures impact NPOs in two ways: over-reaching with unintended consequences and deliberate abuse of CFT measures to suppress dissent and limit civil society, violating rights of association, assembly and expression. This trend occurs across jurisdictions. Two recent examples illustrate abuse of measures for political purposes, violating human rights obligations by overstressing counterterrorism, security and emergency laws to achieve purposes unrelated to countering terrorism.

- Nigerian youths protesting against police brutality under the banner of #ENDSARS have been charged with financing terrorism. Some #ENDSARS leaders have been arrested, imprisoned, banned from travel, had their passports seized and bank accounts frozen.

Long before #ENDSARS, certain laws were applied beyond the original intent in order to crackdown on civil society or suppress criticisms directed against those in power.²⁷ For instance, Nigeria's 2015 Cybercrime Law was enacted to ensure the protection of the critical national information infrastructure. But State officials have invoked this law to legitimize the arrests of bloggers and charge them for terrorism because of Facebook posts that were critical of State officials. In all these cases, prosecutors relied on the provisions of the Cybercrimes (Prohibition etc.) Act of 2015.²⁸

- On 11 November 2020 three UN Special Rapporteurs issued a joint statement²⁹ on Serbia's misuse of anti-terrorism laws to target and curb the work of NPOs. The statement expressed concern "that the Serbian authorities are using oversight powers designed to target the financing of terrorism to obtain banking information and information on financial transactions of more than 50 NGOs, media associations and other non-profit organizations. Those targeted stand out for their work on human rights, investigation of war crimes, monitoring of the government's work, and other forms of investigative journalism."

3. Impact on humanitarian activities, human rights aspect

The UDHR states that everyone "has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control."³⁰

The International Covenant Economic, Social, and Cultural Rights (ICESR) outlines fundamental rights as related to economic development, living standards, and health. It "obliges states to respect, protect, and fulfill the right to 'the enjoyment of the highest attainable standard of physical and mental health,' as well as the right to an adequate 'standard of living' that includes 'adequate food.' Parties to the

²⁷ Ibezim-Ohaeri, Victoria, Confronting Closing Civic Spaces in Nigeria, Issue 26, SUR International Journal on Human Rights, 2017: page 1; <https://sur.conectas.org/en/confronting-closing-civic-spaces-in-nigeria/>

²⁸ Further evidence that Nigeria is abusing CFT measures and the FATF framework to target civil society/civic space can be found here: <https://spacesforchange.cmail19.com/t/ViewEmail/i/1B08C8C897C875B52540EF23F30FEDED..>

²⁹ United National Human Rights Office of the High Commissioner, Serbia's anti-terrorism laws being misused to target and curb work of NGOs, UN human rights experts warn, 2020 <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=26492&LangID=E>

³⁰ https://www.ohchr.org/en/udhr/documents/udhr_translations/eng.pdf

convention are obliged to work toward the progressive realization of these rights over time ‘by all appropriate means’ and ‘to the maximum of its available resources.’”³¹

Despite these protections, the negative impact CFT has on humanitarian assistance is well documented.³² Throughout her September 2020 report³³ SRCT Ni Aolain stresses the need for concrete guidance on IHL and IHRL in relation to countering terrorism in crises areas, including implementation of SCR 2462. Calling for clearer humanitarian exemptions and protection for peacebuilding activities, she concludes that, “to undermine the work of humanitarian actors using counterterrorism discourse and practice is to undermine the most essential rights of the most vulnerable people on the planet.”

4. Sanctions

In general, counterterrorism sanctions at the UN and unilateral level lack of adequate safeguards for humanitarian, peacebuilding and human rights programs. Licensing systems that could enable such activity are largely unworkable. In impact on civilian populations can be severe, turning starvation into a political tool. These problems are exacerbated by lack of sunset provisions and evidence-based review of the effectiveness of many sanctions programs. Due process for those placed on sanctions lists is often lacking. Application of IHRL and IHL principles to counterterrorism sanctions programs could reverse this situation.³⁴

Conclusion

The Coalition welcome further opportunities to engage on this topic as guidance is drafted. The SRCT has urged the UN to engage with humanitarian and civil society organizations, as well as human rights and humanitarian law experts on a consistent basis.³⁵ This opportunity to provide input is a positive step in that direction. The Coalition stands ready to be a resource to this effort.

³¹ Human Rights Watch (2019) “‘Maximum Pressure’: US Economic Sanctions Harm Iranians’ Right to Health”

³² For example, see Norwegian Refugee Council, Principles Under Pressure: The Impact of Counterterrorism Measures and Preventing/Countering Violent Extremism on Principled Humanitarian Action, 2018 https://reliefweb.int/sites/reliefweb.int/files/resources/nrc-principles_under_pressure-report-screen.pdf

³³ Ni Aolain, Fionnuala, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, report the interface between international human rights law and international humanitarian law in counter-terrorism contexts, 2020 Sections B and C, D, E para’s 18 – 35 <https://undocs.org/A/75/337>

³⁴ Alena Douhan, the UN Special Rapporteur on the negative impact of unilateral coercive measures on the enjoyment of human rights, overview and assessment of the impact of unilateral sanctions on the enjoyment of human rights in the course of the coronavirus disease (COVID-19) pandemic, 2020 <https://www.undocs.org/en/A/75/209>

³⁵ Ni Aolain, Fionnuala, UN Special Rapporteur on the promotion and protection of human rights and fundamental freedoms while countering terrorism, report the interface between international human rights law and international humanitarian law in counter-terrorism contexts, 2020 Sections B and C, D, E para’s 18 – 35 <https://undocs.org/A/75/337>