



YEMEN'S STOLEN
ASSETS:
PAST AND
FUTURE

Cover picture: Old Sana'a, Yemen by Rod Waddington under a Creative Commons Licence

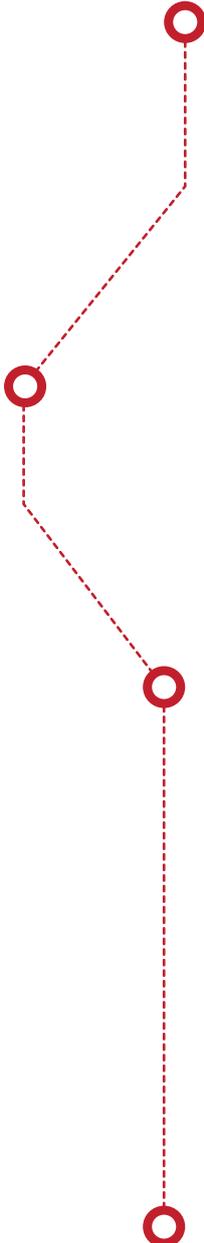
Published: 2020, CiFAR – Civil Forum for Asset Recovery e.V.

CiFAR – Civil Forum for Asset Recovery e.V., Köpenicker Str.
147, Berlin, Germany, cifar.eu



CiFAR – Civil Forum for Asset Recovery e.V.
and the author are solely responsible for the
contents of this publication.

CONTENTS



■ EXECUTIVE SUMMARY	1
■ BACKGROUND	2
■ ASSET RECOVERY IN YEMEN	7
POLITICAL SITUATION	8
LEGAL FRAMEWORK	9
ATTEMPTS AT ASSET RECOVERY	11
■ MAPPING THE NETWORK	12
■ NEXT STEPS FOR ASSET RECOVERY IN YEMEN	19
ASSET RECOVERY FRAMEWORK	20
OPTIONS FOR THE RECOVERY OF STOLEN ASSETS	21
RECOVERY INDEPENDENT OF YEMENI AUTHORITIES	23
PROSECUTION	23
RETURNS MECHANISMS	24
■ CONCLUSIONS	26
RECOMMENDATIONS	28
■ REFERENCES	29

ACRONYMS

AQAP	al-Qæda in the Arabian Peninsula
GCC	Gulf Cooperation Council
GPC	General People's Congress
JMP	Joint Meeting Parties
NDC	National Dialogue Conference
PDRY	People's Democratic Republic of Yemen
STC	Southern Transitional Council
UN	United Nations
UNSC	United Nations Security Council
YAR	Yemen Arab Republic
YSP	Yemeni Socialist Party

EXECUTIVE SUMMARY

In 2014, the former President of Yemen, Ali Abdallah Saleh, his son Ahmed and three other individuals were placed under UN sanctions in the context of the ongoing civil war in Yemen. These sanctions included an obligation on UN Member States to freeze assets located in their jurisdictions that were related to the listed persons in an effort to ensure that any legally or ill-gotten gains acquired by them could not be used to fuel the civil war. Since then, a Panel of Experts created under the original UN Security Council resolution has been reporting on the implementation of those sanctions, including the asset freeze.

The sanctioning of Saleh came at the end of a long process of the Saleh family's fall from power, following popular uprisings in Yemen in 2011 and in the context of their allying with their former enemies and engaging as belligerents against the UN-recognised government in the Yemeni civil war. While the war is ongoing, questions have been raised as to whether the alleged assets looted by Saleh and his associates during his over 30 years in power are being used to fund hostilities, whether UN Member States are effectively freezing assets belonging to the former President, and whether the Yemeni people are ever going to see these assets returned to them.

THIS REPORT ATTEMPTS TO EXPLAIN BOTH SOME OF THE CHALLENGES THAT LED TO THE SITUATION WHERE THE FORMER REGIME WAS ABLE TO HIDE MONEY OVERSEAS AND SOME OF THE CHALLENGES YEMEN IS FACING AND WILL FACE IN RECOVERING THAT MONEY.

It also aims at advancing the prospect of those assets being returned to Yemen through moving forward the investigation into where and how the suspected proceeds of corruption have been hidden and making recommendations as to how those assets could be recovered. Its purpose therefore is to be a tool to assist Yemeni civil society and public officials in recovering those assets and using them for the benefit of the people of Yemen.

The report starts by considering the historical and political background to the theft of state assets as an introduction to those unfamiliar with the context in Yemen. It is followed by a description of the challenges Yemen currently faces in recovering those assets. The report then moves on to look at advancing the recovery of those assets, with the following section examining the assets identified under the UN Security Council Panel of Experts reports with the addition of information from our own investigation. The final part then considers the possibilities for recovery of the assets in Yemen, the legal and political changes that would need to take place, as well as other avenues that could be explored.

Ultimately, the report concludes that the challenges of asset recovery in Yemen make any efforts to advance the case in the near future unlikely and extremely difficult. However, it also notes that considering asset recovery as part of future peace talks will be vital in ensuring that impunity is addressed. The report therefore also highlights that exploring other, non-traditional methods for asset recovery and engaging with governments holding the assets may be more useful options for Yemen and result in a greater possibility that any stolen money could be confiscated and returned to the Yemeni people.



BACKGROUND

In July 1978, Major Ali Abdallah Saleh became President of the then Yemen Arab Republic (YAR) after the assassinations of two successive Presidents in the space of eight months. Like his predecessors, he rose through the ranks of the Yemeni army, which had remained the main source of political power in the country in the post-revolutionary years. Saleh's family belongs to the Sanhan tribe, which is part of the broader Hashid tribal confederation. Lacking any particular tribal credentials, Saleh was considered a "self-made man" by his supporters, a product of the new republican social order that was established with the fall of the Imamate.¹ Although his presidency was expected to be as short-lived as that of his predecessors, he safeguarded his position by relying from the very beginning on a small circle of trusted relatives and associates that were placed at the helm of the state's military and security institutions.²

SALEH WAS QUICK TO ESTABLISH HIS DOMINANCE OVER THE YAR AND INSTRUMENTAL IN GRADUALLY EXPANDING THE GRIP OF THE STATE BEYOND URBAN CENTRES TO THE REST OF THE COUNTRY.

In 1982, aiming to further his political control, he established an umbrella organisation in the General People's Congress (GPC) that operated more like a loose gathering of his supporters than a political party.³ The GPC was in effect the institutional embodiment of the various overlapping tribal, military, security, and business patronage networks that had Saleh at their apex.

These origins of the GPC are still reflected in the makeup of the party and account for its current split into at least three different factions. At the time of GPC party rule in the YAR, the socialist People's Democratic Republic of Yemen (PDRY) in the South was also governed under a one-party system, in this case under the Yemeni Socialist Party (YSP), which was ideologically aligned with other communist regimes around the world.⁴

The Yemeni unity agreement of 1990 came at a time when the South Yemeni regime found itself in a particularly weak position after the collapse of its external patrons across Eastern Europe and as a result of the fratricidal civil war of 1986. Similarly, the economy of North Yemen had declined significantly in the latter part of the 1980s. President Saleh was quick to seize the opportunity to unify the country under his control and mostly on his own terms. He credited himself with the achievement of Yemeni unification and would often be portrayed in speeches and in the press as "the architect of modern Yemen". Saleh's rule over the country extended, however, beyond political symbolism. The newly incorporated and resource-rich southern governorates provided him with the opportunity to expand both his patronage network among southern elites and, allegedly, his wealth.⁵

Several months after unification, the Wadi Masila oil field in the southern province of Hadhramaut was discovered, providing a major boost to the regime's ability to dispense patronage. However, land grabs became the hallmark of what South Yemenis perceived as the Northerners' corrupt practices across the South.⁶

The PDRY's legacy of nationalising private assets, including land, proved beneficial to Saleh as southern state property came under the control of Sanaa. Moreover, the failed secession of South Yemen and ensuing civil war of 1994 gave Saleh the opportunity to solidify central government hold over the former South.⁷ Appropriation of southern land and other assets by prominent northern military and business elites intensified in the years following the war and people in former South Yemen complained of neglect and underdevelopment in the years under Saleh's rule.⁸

Members of the Zaydi community, who formed a majority in the northern part of the country, felt equally excluded from the state's political settlement.⁹ The Ansar Allah movement (Supporters of God), whose members were known as the Huthis due to the family name of its leader, quickly transformed from a religious revivalist movement to a political one that directly challenged the authority of the state and demanded autonomy for their region. Between 2004 and 2010, the Yemeni government fought six rounds of devastating wars against the Huthis in the governorates north of Sanaa.¹⁰

By the end of 2010, the Saleh regime was confronting a multitude of crises, each of which had the potential to destabilise the increasingly fragile political settlement. In addition to the two insurgencies in the northern and southern parts of the country, attacks were being carried out by the reconstituted al-Qæda in the Arabian Peninsula (AQAP), and the state was losing income, making it harder to maintain patronage networks directed from the top. Since 2006, Yemen's oil output and revenues had been in decline and the country had gone into fiscal deficit.¹¹

Alongside this, 2006 also marked the start of political challenges for Saleh. The opposition, Joint Meeting Parties (JMP), a coalition of six parties including the Islamist al-Islah and the YSP, managed to mount a challenge to his position for the first time in the 2006 election. Furthermore, there was a destabilisation of Saleh's own alliance with General Ali Muhsin and the paramount sheikh of the Hashid confederation, Shaykh Abdallah ibn Husayn al-Ahmar, both of whom are considered among the top beneficiaries of Saleh's favouritism and could boast extensive portfolios of both legitimate and dubious business ventures.¹² This was due to the death of Shaykh Abdallah in 2007 and because Saleh started to explicitly promote his son Ahmed as his successor at the expense of Ali Muhsin, showing direct disregard for his al-Ahmar tribal allies.¹³

YEMEN'S YOUTH UPRISING OF 2011, INSPIRED BY AND COINCIDING WITH THE ARAB SPRING REVOLUTIONS ACROSS THE MIDDLE EAST, DID NOT, THEREFORE, OCCUR IN A VACUUM.¹⁴

Its longevity and breadth of social mobilisation reflected the degree of popular discontent with the regime and the severity of the overlapping crises it faced. The demonstrators' demands varied depending on their political affiliations and the parts of the country they came from. Nonetheless, there was widespread consensus that Saleh and his family should step down from their positions, that democratic reforms and the rule of law should be restored, and that particular attention should be given to the eradication of corruption.¹⁵

The aftermath of the Yemen uprising ultimately saw the resignation of Saleh and the signing of the Gulf Cooperation Council (GCC) Initiative by Saleh and the leaders of Yemen's major political parties in November 2011.¹⁶ A major determinant in Saleh's decision to sign the agreement after months of brinkmanship were tacit threats by the international community to place him under sanctions and freeze his personal assets, and, more importantly, the explicit guarantee that he and his associates would remain immune from prosecution after he had stepped down.¹⁷

However, the GCC Initiative provisions are also to a large degree responsible for permitting Saleh to play an influential and disruptive political role during the three-year transitional period that followed his resignation (2012-2015). Apart from allowing him to retain his position as head of the GPC party after resigning the presidency, the provisions also gave Saleh a free hand to strengthen his diminishing but still significant patronage network within the political and military institutions of the country and even to forge new alliances. During the transitional period, Saleh maintained unrestricted access to his personal wealth.

The transitional period was dominated by the National Dialogue Conference (NDC) which lasted for about a year and is considered one of the most inclusive and open political processes to have taken place during the country's modern history.¹⁸ It recognised the importance of addressing the question of illegally acquired assets because of abuse of power by political figures and sought to align Yemen at least in principle with international conventions and practice. In this sense, it confirmed Yemeni civil society's resolve not to abandon the state's claim over resources that had been unlawfully appropriated by state officials.

However, the bulk of its recommendations made it clear that the transitional justice process should focus on questions of asset restitution and compensation with regard to violations of individual citizens' personal property by state officials (especially in the South) rather than theft of state wealth itself.

The NDC process was also marred by increasing insecurity across the country, which manifested in a number of high-profile terrorist attacks as well as political assassinations. It was further characterised by the very slow pace of the implementation of key transitional reforms, especially regarding the restructuring of the armed forces. Both issues were ascribed to the increasingly disruptive role of former President Saleh, whose supporters still occupied crucial positions within the state apparatus.¹⁹ During this time, Saleh was able to restructure his support network, potentially transferring significant amounts of assets in a way that would allow him to use them should he be sanctioned, and cultivate an alliance with his erstwhile enemies, the Huthis. The latter were already self-administering their heartlands north of Sanaa. Moreover, they were fighting a war both against those who had opposed them in the past, including the Salafis and prominent local families such as the al-Ahmars, and against President Hadi's plan to divide the country into six federal regions.²⁰

The Huthis' sabotaging of the implementation of the federal plan, which coincided with Saleh's wish to derail the transitional process, came to fruition in September 2014 when they succeeded in storming the capital Sanaa. Although they approved a Peace and National Partnership Agreement for the quick implementation of the NDC provisions with President Hadi's government, they effectively attempted to capture Yemeni state institutions, prompting Hadi to flee the capital in late February 2015.²¹

A month later, and with the combined Huthi/Saleh forces advancing on the southern capital in Aden, Hadi fled to Riyadh and requested Saudi military intervention for the restoration of his government.²² These events led to the imposition of UN Security Council sanctions against Saleh and other officials, which included an asset freeze, discussed below.

In 2020, after almost five years of hostilities, the Huthis have entrenched their position in the Yemeni highlands that roughly correspond to the former YAR apart from most of the Red Sea coast on the West and the area of Marib in the East. The former South is under the nominal control of governmental forces and UAE-trained militias affiliated to the Southern Transitional Council (STC), an offshoot of al-Hirak. Saleh himself was apparently killed by Huthi forces on 4 December 2017 as he was trying to escape his Sanaani home for his tribal stronghold in Sanhan in an abortive attempt to change camps once more and negotiate his position with the Arab coalition. After his death, his nephew Tariq Saleh was placed at the helm of forces previously loyal to his uncle and has participated in coalition operations at the Red Sea front, engaging in the attempted recapture of the port city of Hodeida from the Huthis.²³

Over the past year and a half, the office of the UN Special Envoy for Yemen has strived for the implementation of confidence-building measures among the parties in an attempt to contain the conflict. A result of these efforts was the signing of the Stockholm Agreement in December 2018. In spite of its narrow focus on a cease-fire in Hodeida, a mechanism for the exchange of prisoners of war, and an ambitious statement on Taizz, the Stockholm Agreement signified the conclusion of the first successful negotiation between the Yemeni government and the Huthis since the start of the war.²⁴ On the southern front, Saudi Arabia took the initiative to broker the Riyadh Agreement between the Yemeni government and the STC in November 2019.²⁵

Its provisions are a reflection of the necessity to forge a common anti-Huthi front in the areas under nominal state control and prevent a breakdown in local security similar to the brief riots that took place in Aden in August 2019. Among its many provisions, the agreement included the re-activation of the state's anti-corruption mechanisms.²⁶ However, its provisions have so far failed to be implemented.²⁷

ASSET RECOVERY IN YEMEN

ASSET RECOVERY IS THE OVERARCHING TERM THAT DENOTES THE PROCESS OF IDENTIFYING, FREEZING, PROSECUTING, CONFISCATING AND RETURNING THE PROCEEDS OF GRAND CORRUPTION FROM THE COUNTRY WHERE THE ASSETS ARE HIDDEN TO THE PEOPLE FROM WHOM THEY WERE STOLEN.

It is often a multi-pronged process involving law enforcement authorities from several countries cooperating and conducting investigations that span several jurisdictions. Typically, asset recovery starts with the identification of stolen assets, which is followed by mutual police action to freeze the suspected proceeds of crime. After this, criminal cases are launched against the alleged corrupt official. If law enforcement officials are able to secure a final conviction in all necessary jurisdictions, it is at that point that courts will order the confiscation of stolen assets and the governments involved will start negotiations for the return of those assets.²⁸

As such, it is often a long and complicated process, with the potential for political and legal challenges at many stages of a return and cases often taking at least six years to complete. In the case of Yemen, several political and legal factors make asset recovery a particularly daunting challenge, specifically when it comes to any assets alleged to have been stolen by the former President Saleh or members of his family and associates.

POLITICAL SITUATION

One of the most significant determinants of a successful outcome in a comprehensive asset recovery process is political will. Because of the length and non-linear character of such a process, the support and commitment of both governmental and non-governmental stakeholders is key in ensuring that the tracing, recovering, and returning of stolen assets can be achieved.²⁹ In the Yemeni case, this is further compounded by the fact that the country is at the moment de facto divided into at least two jurisdictions, the internationally recognised government and the Huthi Supreme Political Council, with large parts of the southern governorates under the control of the STC.

Although the Huthis have established a number of political institutions and claim to represent the continuity of the Yemeni state, they lack international recognition and hence the ability to collaborate with international bodies as well as the legitimacy to claim Saleh's stolen assets on behalf of the state.

The partner most other countries would recognise in the asset recovery process, President Hadi's government, is not able to access state institutions in Sana'a and has yet to show commitment and consistency in pursuing concrete policies to recover Saleh's stolen assets.³⁰ A first attempt to formulate the domestic legal framework for asset recovery was challenged by the independent Supreme National Authority for Combatting Corruption on the grounds of its incompatibility with both the UN convention and previous Yemeni anti-corruption legislation.³¹ Only recently, in December 2019, the same authority presented a revised draft bill for the recovery of looted funds for consideration by the government.³² This latest effort is part of the provisions of the Riyadh Agreement between the government and the STC. The STC also has not dealt with Saleh's personal wealth, although it has included demands for the return of land and properties looted by his regime after the 1994 civil war in its manifesto, and has made general pronouncements in support of anti-corruption measures.³³

LEGAL FRAMEWORK

THE LEGAL FRAMEWORK THAT WOULD RELATE TO RECOVERING SALEH'S ALLEGEDLY STOLEN WEALTH REMAINS MUDDLED BECAUSE OF THE RAPIDLY CHANGING POLITICAL CONDITIONS TO WHICH IT CORRESPONDS.

In the aftermath of the youth uprising of 2011, Saleh was offered immunity from prosecution as an enticement for stepping down from the presidency. However, by late 2014, his politically disruptive role led to the imposition of international sanctions against him. This took place whilst the Yemeni political establishment was grappling with the unfolding transitional process, which included the NDC and the redrafting of the country's constitution. As a result, a varied number of documents, some of which are legally binding and with local and international validity, deal directly or indirectly with the question of Saleh's assets.

The first official document to touch upon Saleh's future position after his resignation was the GCC Initiative. According to Articles 3 and 4, Saleh was obliged to step down a month after the signing of the agreement and only after the Yemeni parliament had passed laws safeguarding his future immunity from any legal action against his person and against those who worked with him during his time in office.³⁴ To further strengthen its undertakings in respect to Saleh, the Implementation Mechanism of the GCC Initiative reiterated in Article 9 the commitment of all parties to pass relevant immunity legislation.³⁵

Moreover, Article 4 of the same document stipulated that the Initiative and the Mechanism provisions (which include Saleh's safeguards) would remain legally unchallengeable within Yemen and supersede both the country's constitutional and legal arrangements.

Although the GCC initiative does not explicitly mention Saleh's personal wealth, its wording gives the impression that any of his and his associates' past misdeeds are written off and that they may enjoy the safeguards the agreement provides even in the case of future political changes in the country. Yemeni legal experts have challenged this interpretation, arguing that the immunity clause covers Saleh's political decisions and does not apply to potential illicit activity.³⁶

During the NDC, questions of grand corruption under the previous regime and the recovery of illegally stolen assets fell under the remit of the "National Reconciliation and Transitional Justice" working group. Because of the sensitivity of the issues at hand, the group was unable to reach consensus on a number of topics, but it did add its recommendations to the final NDC document.³⁷ Recommendations 14 and 15 of the working group called for the state's commitment to the UN Convention against Corruption and for a commitment to pursue the recovery of illegally acquired wealth at home and abroad. Recommendation 23 went as far as to call for the establishment of an independent national commission with exceptional powers to carry out the work of locating and restituting stolen assets. On the broader question of transitional justice, the group also highlighted the significance of accountability for those in high office and stressed the need to exclude these cases from the statute of limitations. These recommendations were added to the pool of more than 1,800 proposals arrived at by the NDC, but they lack legal enforceability. They are, however, indicative of the attention Yemeni civil society placed on the question of asset recovery from early on in the transitional period.

The finalisation of the new Yemeni constitution by the Constitutional Drafting Committee in January 2015 triggered in effect the political crisis that led to the Huthi/Saleh takeover of Sanaa.³⁸ The draft constitution incorporated those NDC recommendations that dealt with asset recovery and illicit gains by state officials. More specifically, Article 42 required the state to pursue the recovery of stolen assets, whilst Article 436 made provisions for the establishment of an independent national body dedicated to this task. Articles 211 and 352 further denied the option of immunity from prosecution to all public servants. These clauses did not make specific mention to Saleh or his regime and the extent to which they could have led to the effective rescission of the GCC Agreement's immunity provisions remains debatable. Nevertheless, the real possibility that a prospective new constitutional order would threaten Saleh's immunity and assets, coupled with the international sanctions that had in the meantime been put in place, must have added a further if not the decisive reason for the sabotaging of the constitutional process by the Huthi/Saleh alliance. The stated intention of the current military intervention is to restore President Hadi's government to Sanaa and restart the political transition at the point of its interruption before the approval of the new constitution.³⁹ Still, the extent to which the draft constitution remains an acceptable starting point for future negotiations among the warring parties remains debatable, although in principle they all appear to agree on the need to deal with historical cases of grand corruption in the country.

At the same time, and in response to the rapidly deteriorating political conditions and the stalling of the transition by early 2014, the UN Security Council passed Resolution 2140 (2014) that set out for the first time the need to impose an asset freeze (para 11) and travel ban (para 15) against those who 'threaten the peace, security, or stability of Yemen'.⁴⁰ Nine months later, in November 2014, the sanctions committee of the UN Security Council designated former President Ali Abdallah Saleh alongside two Huthi commanders as the first three individuals subject to the UN sanctions regime.⁴¹ After the start of Operation Decisive Storm, Saleh's son, Ahmad Ali Abdallah Saleh, became – alongside the leader of the Huthi movement – the fifth individual on the UN sanctions list as per Resolution 2216 (2015).⁴² The monitoring of the implementation of the sanctions and further investigations on the designated individuals' assets became the responsibility of the UN Panel of Experts on Yemen, which has published six annual reports to date detailing its findings. Despite his apparent demise, without clear evidence, the UN Security Council kept Ali Abdallah Saleh on the sanctions list.

ATTEMPTS AT ASSET RECOVERY

DESPITE THE CHALLENGES, A FEW STEPS HAVE BEEN TAKEN TOWARDS ASSET RECOVERY IN YEMEN, ALTHOUGH NOT ALL OF THESE ARE POSITIVE OR LIKELY TO LEAD TO AN INTERNATIONAL RECOVERY.

On the plus side, Yemen's civil society organisations and human rights activists were among the first to mobilise around the question of the Saleh regime's looted wealth and to this end founded the Yemeni National Authority for Recovering Stolen Assets (AWAM) in 2012.⁴³ Its aim was to liaise with international institutions in training local campaigners, raise awareness among the Yemeni public on the issue and support the investigation of cases of grand corruption. AWAM activists experienced sustained intimidatory practices by unknown sources after the announcement of their initiative.⁴⁴ However, the onset of the civil war in 2015 spelled the end of its activities, at least in the public sphere, and its current level of activity remains unknown. Further, under the Security Council resolution – which is not specifically related to grand corruption – several UN Member States have frozen assets relating to Ali Abdallah Saleh and his son Ahmed, including the UAE, France, the Netherlands, Malaysia, Switzerland, the British Virgin Islands, the Turks and Caicos Islands, Canada, and the Bahamas.⁴⁵ This does not mean that authorities within those countries are currently investigating or will in the future investigate the source of those assets for possibly illicit origin. But it does ensure that assets remain in place until further steps can be taken.

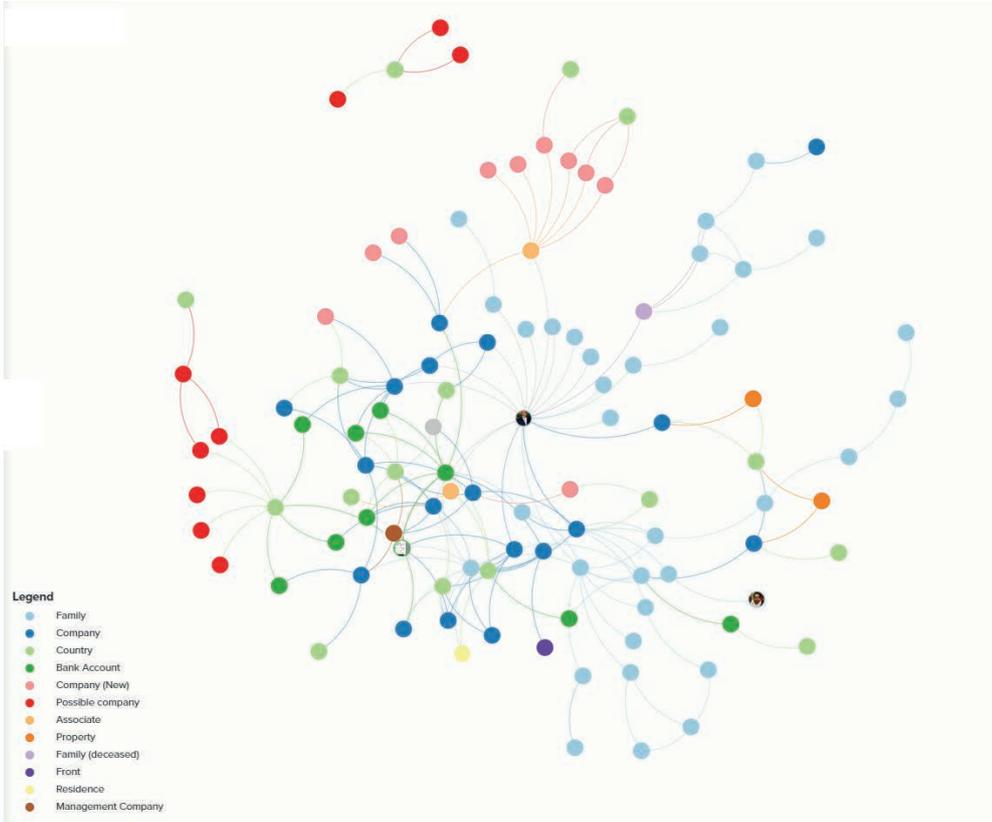
On the other side, while little appears to have been done on the side of the Hadi government to recover stolen assets since the onset of the civil war, after Saleh renounced his alliance with the Huthis in late 2017 and after his subsequent death, the Huthi authorities embarked on a campaign to seize Saleh's and his relatives' and associates' assets across the areas under their control.⁴⁶ This was after he was declared a traitor of the state by the Huthis, a designation they had used before in order to get hold of their adversaries' properties as in the more well-known cases of current Yemeni Vice-President Ali Muhsin and Yemeni businessperson and al-Islah party leader Hamid Abdallah al-Ahmar.⁴⁷ According to reports at the time, the Huthis were able to confiscate quantities of cash, gold, and silver from Saleh's properties, which they claimed to have transferred to the Central Bank headquarters in Sanaa.⁴⁸ Continuing their "nationalisation" of Saleh's assets, the Huthis have confiscated the properties and funds of two charitable foundations linked to the Saleh family. One is Canaan for Palestine, which was headed by Saleh's nephew Yahya Saleh.⁴⁹ The association was already under Huthi supervision after Saleh's death, but by late 2019 the Huthi authorities moved to confiscate its assets. Similarly, the al-Saleh Social Foundation for Development, headed by his son Ahmad Ali and older daughter Bilqis,⁵⁰ came under direct Huthi control in July 2018 when they changed its name to "People's Social Foundation for Development".⁵¹ According to a World Bank report, the al-Saleh Foundation was one of the largest "civil society organisations" in the country.⁵² It is unclear if any of these actions could be the basis for an international asset recover claim.

MAPPING
THE
NETWORK

For any possible future investigation and recovery of illegally-acquired assets, understanding how and ultimately where assets were moved is essential. The network of companies, properties and accounts that Ali Abdallah Saleh is alleged to have created and used to hide money has been partially mapped through the work of the UN Panel of Experts under UNSC Resolution 2140.

Mapping this web shows how complex and difficult it is to follow the structures that were set up. From the reports of the UN Panel of Experts and our own research, many jurisdictions are involved, as well as numerous family members and different shell companies.

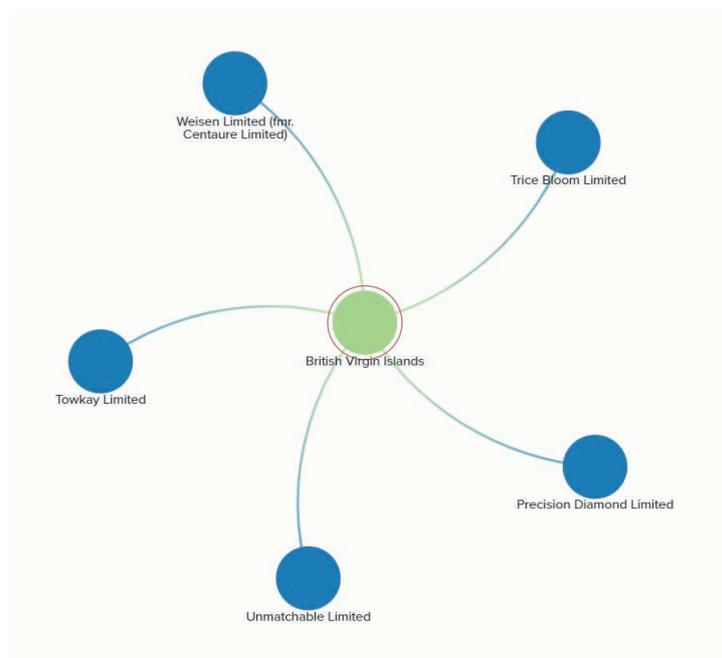
Figure 1: Enhanced network map



JURISDICTIONS

The reports of the UN Panel of Experts indicate that at least 15 jurisdictions are potentially involved in the web around Ali Abdallah Saleh. These include countries more typically associated with tax havens, such as the British Virgin Islands and the Bahamas, as well as wealthy countries in Europe and North America that are the locations of properties alleged to be owned by Saleh, of trusts established to manage anonymous companies, and of bank accounts held by Saleh, his family members, associates and related companies.

Figure 2: Example mapping of companies registered in the British Virgin Islands



The 2017 UN Panel of Experts report in particular identified several companies registered in the Bahamas, the British Virgin Islands, and the Turks and Caicos Islands, as well as accounts in Switzerland, Malaysia and the U.A.E., and properties in France and the Netherlands as being associated with Ali Abdallah Saleh, Ahmed Ali Abdallah Saleh Al Ammar (both subject to UN sanctions) and Khaled Ali Abdallah Saleh, who the UN Panel of Experts believe has been operating “as a financier acting on behalf and/or at the direction of his father.”⁵³

COMPANIES, PROPERTIES AND ACCOUNTS

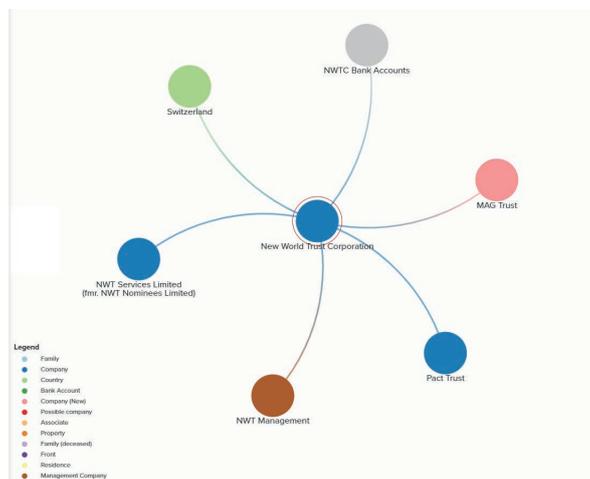
Several shell companies, trusts and accounts have been identified as being related to Saleh, his family and associates and suspected as being vehicles for money laundering.

The UN Panel of Experts identified the following companies and trusts as being related to the case:⁵⁴

- Albula Limited (formerly Harrison Limited)
- Ansan Wikfs Limited
- CW Management
- Foxford Management Limited
- New World Trust Corporation
- New World Trust Services Limited (formerly New World Nominees Limited)
- Pact Trust
- Precision Diamond Limited
- Raydan Investments
- SCI 59 Rue Galilee
- Tilsit Real Estate BV
- Towkay Limited
- Trice Boom Limited
- Unmatchable Limited
- Weisen Limited (formerly Centaure Limited)
- Wildhorse Corporation
- Wildhorse Investments

These companies and trusts are often interlinked, with several being the owner, director or manager of others. This can be seen clearly with a mapping of New World Trust Corporation.

Figure 3: New World Trust Corporation links



A particularly important vehicle connecting these corporations to Ali Abdallah Saleh and his family is the Pact Trust, registered in Canada.

Our research also connected the Pact Trust to a previously unmentioned second trust - MAG trust, also registered in New Brunswick, Canada: New World Trust Corporation, the trustee of the Pact Trust, was also a trustee of the MAG Trust, also established in New Brunswick Canada.⁵⁵

Further, our research identified that Foxford Management Limited additionally managed a company called New World Nassau Limited also registered in the Bahamas and suspected of being another of Saleh's network of offshore companies. New World Nassau was renamed The Winterbotham Trust Company Limited in 2013.⁵⁶

These companies and trusts are also connected to properties and accounts. Tilsit Real Estate BV, for example, registered in Amsterdam, owns two apartments in Paris valued (in 2008) at €3.15 million and (2010) at €6.5 million respectively, with the sole shareholder being Ahmed Ali Abdallah Saleh Al Ammar.⁵⁷ Research conducted for this study indicates that the company still exists and that he remains the sole shareholder.⁵⁸

Several bank accounts in Switzerland, Malaysia and Singapore have also been identified by the UN Panel of Experts as being related to the family. The accounts are either owned by shell companies ultimately owned by Saleh, family members and associates, or directly by individuals. The UN Panel of Experts has, for example, identified one bank account frozen in Malaysia owned by Ahmed Ali Abdallah Saleh Al Ammar containing US\$780,658 and 10 bank accounts frozen in the UAE containing US\$166,405.⁵⁹ Our research also identified 9 new, previously unmentioned accounts belonging to the New World Trust Corporation at a branch of HSBC in Geneva.⁶⁰

THE EMIRATI CONSOLIDATION / 2014-2016 (UN Panel of Experts, 2017)

Khaled Ali Abdallah Saleh, one of the sons of Ali Abdallah Saleh, is alleged to have been acting as a financier for the family and is suspected of having breached the sanctions by transferring companies and money that was owned by the former President after the sanctions were imposed.

Between 2014 and 2016, a consolidation of companies and funds was carried out that appears to have transferred ownership from Ali Abdallah Saleh to Khaled Ali Abdallah Saleh. This involved the transfer of ownership of three companies registered in secrecy jurisdictions from Ali Abdallah Saleh to Khaled and the subsequent transfer of funds from these companies in the amount of almost US\$33.5 million to accounts held by Khaled Ali Abdallah Saleh in Switzerland. Further, it involved the transfer of funds from four further companies registered in tax havens and owned by Khaled Ali Abdallah Saleh through accounts in Singapore.

The US\$33.5 million from Swiss accounts and the \$84 million or more transferred through the Singapore accounts were then consolidated in accounts in the UAE. These accounts were again owned by Khaled, with Sakar Ali Abdallah Saleh a beneficiary. An additional US\$3 million was alleged to be transferred to the accounts of a company in the UAE, likely a money laundering vehicle, owned by Khaled in 2014, by Ansan Wikfs Limited, a company owned by Shaher Abulhak, a close friend of Ali Abdallah Saleh.

This amount, in the region of at least \$120 million, was transferred further or withdrawn as cash and has left the original accounts in the UAE. The UN Panel of Experts suspects some at least was used to the benefit of Ali Abdallah Saleh and Ahmed Ali Abdallah Saleh, both of whom were sanctioned at the time.

INDIVIDUALS

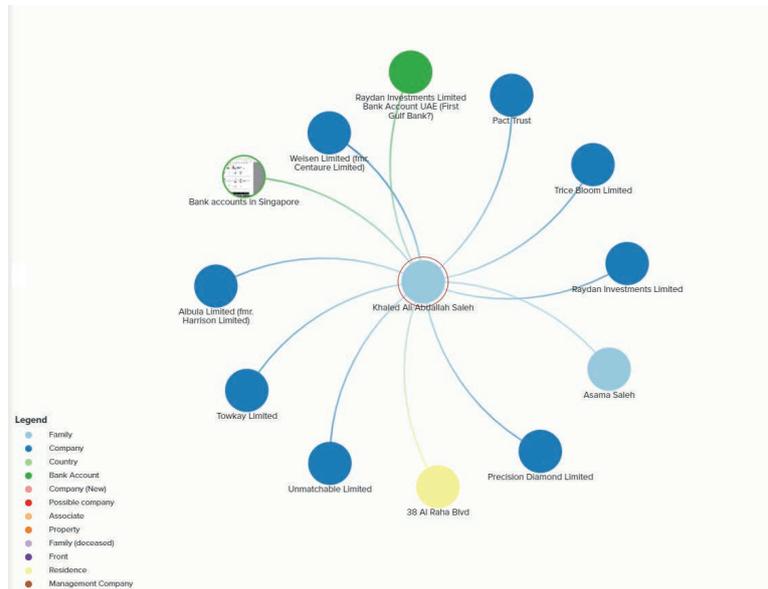
UN Sanctions under Resolution 2140 only requires UN Member States to impose sanctions on five persons:

- Abd Al-Khaliq Al Houthi / عبدالخالق الحوثي (YEi.OO1)
- Abdullah Yahya Al Hakim / عبد الله يحيى الحاكم (YEi.OO2)
- Abdulmalik Al Houthi (YEi.OO4)
- Ahmed Ali Abdullah Saleh (Al Ammar) / أحمد علي عبد الله صالح (YEi.OO5), and
- Ali Abdallah Saleh / علي عبد الله صالح (YEi.OO3)

The last two on this list are the main focus of investigations into asset freezes due to the allegations that the Saleh family was involved in the theft of large amounts of money from the state during Saleh’s years in power.

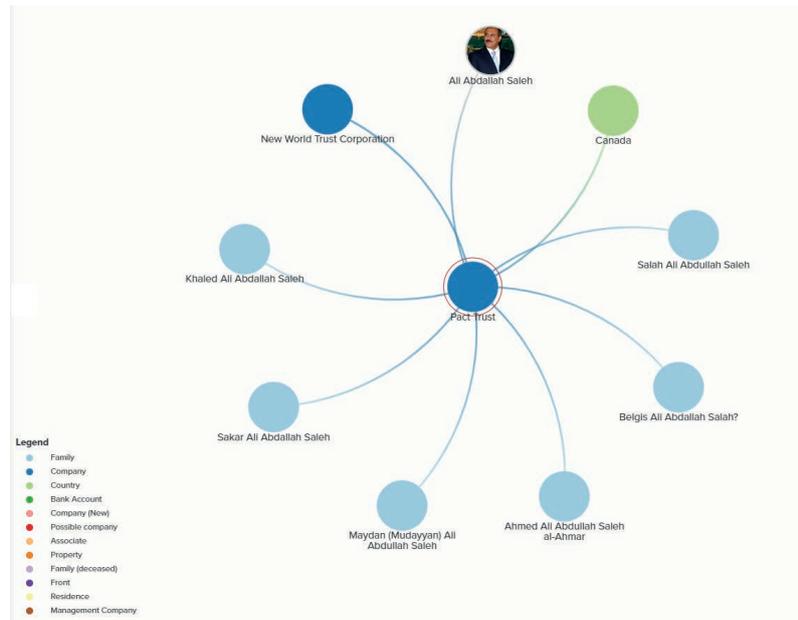
Ali Abdallah Saleh’s family and circle of close associates is, however, more extensive than the list of persons subject to sanctions. Khaled Ali Abdallah Saleh, another son of the former President, was highlighted in the 2017 UN Panel of Experts report as acting as a financier for the family and several other family members have connections to the chain of companies listed.

Figure 4: Khaled Ali Abdallah Saleh



It is not just Khaled Ali Abdullah Saleh who is alleged to be involved though; the ultimate beneficiaries of the Pact Trust for example, which is linked to the New World Trust Corporation, are members of Ali Abdallah Saleh's immediate family.

Figure 5: The Pact Trust



Outside of the family, several associates have been linked to both potential corruption and potential breach of sanctions relating to Ali Abdullah Saleh. Ansan Wikfs Limited, a company owned by Shaher Abdulhak, a close associate of Saleh, is named in the 2017 UN Panel of Experts report, for example, as making several transfers to Rayden Investments Limited - a company linked to Ali Abdallah Saleh - amounting to over US\$3 million, without it being clear what business activities were being funded. Over half this amount has been transferred since sanctions were imposed.⁶¹

**NEXT STEPS
FOR ASSET
RECOVERY IN
YEMEN**

When considering the next steps for asset recovery in Yemen, it is important to understand that there are two phases that would need to be considered with regards to the assets allegedly stolen by the former regime. The first of these is to ensure that Yemen has a sufficient asset recovery framework in place that would allow it to initiate proceedings against persons alleged to have stolen public money and, secondly, that it has a system for receiving returned assets that contributes to open and accountable governance in Yemen and provides barriers to future asset theft. An additional third consideration is whether it would be possible for asset recovery to take place without the involvement of Yemeni authorities and how this could work. Each of these issues is dealt with in the following three sections, which examine the issue and make recommendations for how Yemeni authorities could strengthen their approach to asset recovery.

ASSET RECOVERY FRAMEWORK

What is clear from the above sections is that several important challenges must be dealt with for Yemen to be able to engage in asset recovery generally, and specifically to be able to attempt to recover any stolen assets relating to former regime officials, including Saleh.

A PRINCIPLE CHALLENGE DURING AND CERTAINLY AFTER THE CIVIL WAR, WILL BE ENSURING THAT THERE IS STRONG POLITICAL WILL TO RECOVER STOLEN ASSETS AND THAT THERE ARE LEGITIMATE EXPECTATIONS ON THE LIKELIHOOD OF RECOVERY AND THE LIKELY AMOUNTS THAT COULD BE RETURNED.

That the government needs to be committed to working to recover stolen assets is clear; what is often more challenging is sustaining this commitment over the months and years needed to conduct investigations and prosecutions that meet fair trial standards and to engage in negotiations for the return of the stolen assets with the countries of destination. These processes are also often complicated by overpromising on the timing and likely amounts of returned assets by officials, leading to public discontent. Civil society in particular has a strong role to play in addressing these issues and can be a key intermediary in both helping to sustain pressure on governments to continue with the process and in communicating realistically with the public on likely returns.

Aside from political will, a particularly challenging aspect of Yemen's recovery efforts relating to the previous government will be in contending with the GCC Agreement. As stated above, there is currently ambiguity about whether the immunity granted as part of the agreement related only to official actions and whether therefore any illegal theft of assets would fall outside the scope of immunity provisions. There are also questions about whether Saleh's involvement as a belligerent against the Hadi government voided the agreement. Yemeni officials would have two options when it comes to the GCC Agreement and asset recovery: on the one hand they could try to use these arguments to nullify the agreement and address questions over its legality in the courts, in order to pursue criminal convictions for any crimes. Or they could pursue non-conviction based forfeiture claims in the jurisdictions holding suspected illegally acquired assets, where such laws exist, which would enable them to circumvent the GCC agreement as they would not be contesting the criminal liability of members of the former government themselves, but the nature of the assets held in the jurisdiction. Non-conviction-based forfeiture laws are civil actions that allow for parties to sue for stolen assets without a criminal conviction and to civil law standards of proof that the assets are the proceeds of corruption.⁶² It may also be the case that Yemeni authorities choose to pursue both options in parallel.

A third challenge is in considering whether any future settlement ending the civil war grants immunity from past crimes to belligerents, who may also have been involved in the theft of state assets during the war - in effect a second version of the GCC Agreement. While this could be part of a peacebuilding effort, Yemeni authorities should be careful not to build impunity into a new political settlement in Yemen and may consider whether such immunities really contribute to peacebuilding. What could potentially be considered are amnesties in exchange for repayments of stolen money, although these may also be problematic in the long term. In all cases, no immunities or amnesties should be granted without consultation and agreement of the general public.

Finally, there is the equally important need to build a robust asset recovery infrastructure able to address past and future cases of grand corruption. This includes ensuring there is a good legal basis for prosecuting the theft of public assets, including criminalisation of bribery, embezzlement and trading in influence, as well as making sure there are empowered institutions to investigate and cooperate with others in asset tracing and recovery, and transparent and accountable mechanisms to receive returned assets. This could include a constitutional obligation to prevent grand corruption and engage in asset recovery and could include an independent national commission, as has been discussed. What is important is that there are clear lines between institutions and that they are empowered to act independently of central government control.

OPTIONS FOR THE RECOVERY OF STOLEN ASSETS

Should Yemen be able to trace and prosecute for the recovery of any assets deemed to have been stolen by persons subject to sanctions or other political actors, several options will be available to officials:

A) DIRECT RETURN

Yemeni officials and civil society could campaign for the direct return of any ill-gotten assets confiscated abroad. Similarly, confiscating jurisdictions could agree to directly return assets within their jurisdiction. While this is the most straightforward from an administrative perspective, it also risks both the re-theft of recovered assets if national oversight systems are not sufficiently robust and public anger over the use of recovered assets if the mechanisms are not sufficiently transparent and accountable.

Principles developed by civil society for the recovery of stolen assets highlight the need for traceability of recovered assets by the general public from return to disbursement, as well as the specific use of recovered assets for achievement of the Sustainable Development Goals and governance reform.⁶³

Advocating for this approach would depend on the type of institutional structures established in Yemen, including rules on open governance and access to information.

B) SPECIAL BANK ACCOUNT AND/OR A SPECIALIST AGENCY

A second option could be to set up a special, separate bank account and budget line specifically for returned assets and/or to establish a national asset recovery agency responsible for receiving and disbursing recovered assets.

The suitability of this would once again depend on the transparency, accountability and governance rules built into the account and agency. An ideal version of this would enable the public to trace, understand and be able to question in a timely manner the receipt and disbursement of funds recovered through an asset recovery process.

C) TRUST FUND

A trust fund is a specific, one-time mechanism established to manage and disburse recovered assets. The most well-known example of this is the BOTA foundation, established to return money from the US and Switzerland to Kazakhstan. The BOTA foundation ran a conditional cash transfer programme that supported low income households in Kazakhstan. It was established under a governance structure that included representatives of the US, Switzerland and the World Bank, as well as independent Kazakhs, but not the Government of Kazakhstan, and was implemented by the international NGOs IREX and Save the Children. It aimed to pay down the returned assets and would operate until they were totally spent, which it did over five and a half years, reaching 154,241 beneficiaries from 95,000 households.⁶⁴ While it has generally been hailed as a success, it has not been repeated elsewhere with concerns in particular cited over administrative costs.

Yemen would, of course, be free to establish a fund that suited its needs and could be radically different from the BOTA Foundation. For example, it could establish a specific fund for supporting higher education for Yemenis, with a board entirely national, or a rehabilitation compensation fund for victims of the civil war, with a board entirely of medical professionals. It could also be established with an obligation not to spend its capital and only use its income and investment profits. The important aspect, as stated above, is that it should be in line with principles on governance, transparency and accountability.

D) RETURN TO A SPECIALISED BODY

A final option would be return to a specialised body, such as the World Bank. This has most recently been used in returns to Nigeria from Switzerland as part of the Conditional Cash Transfer Programme. This programme sees the World Bank disburse \$14 per month to poor Nigerian families in 20 states from the recovered \$322 million of Abacha loot.⁶⁵

If Yemen were to use this route, attention would have to be paid to civil society concerns over the accountability and transparency of international organisations in disbursing returned funds, as well as traceability of funds, which have been criticisms raised by Nigerian civil society over the World Bank process.

RECOVERY INDEPENDENT OF YEMENI AUTHORITIES

In light of the ongoing political situation in Yemen, a third consideration is whether asset recovery would be possible autonomously of proceedings initiated by Yemeni authorities, i.e. whether those countries that hold frozen Yemeni assets could independently investigate, prosecute and confiscate those assets. Indeed, this could be a route requested by the current or a future Yemeni government due to the challenging political situation on the ground. This has two parts to it: the prosecution of the stolen money and the modalities for return of any confiscated assets.

A) PROSECUTION

To date, as far as we are aware, no independent criminal prosecutions or civil actions have been taken by any UN Member State with regards to the assets frozen in their jurisdiction and allegedly misappropriated by members of the former government. Rather, at best, states have maintained the sanction requirements for asset freezes under UN SC Resolution 2140. That does not mean that prosecution or a civil action, if states are able to do so, is not a possibility in this case. An interesting comparison could be the Obiang case in France. In this case, Teodoro Nguema Obiang Mangue (Theodorin Obiang), the sitting Vice-President and son of the current President of Equatorial Guinea, was prosecuted under an NGO-initiated procedure in France.

In this case, Teodoro Nguema Obiang Mangue (Theodorin Obiang), the sitting Vice-President and son of the current President of Equatorial Guinea, was prosecuted under an NGO-initiated procedure in France. While the corruption had taken place in Equatorial Guinea, he was accused and convicted of laundering funds in France that originated from corporate misuse, of laundering embezzled money in France and of laundering bribes in France - all of which are crimes in France and in other countries. As a result of these convictions, the French state confiscated his assets in France, fined him €30 million and ordered a 3-year suspended sentence.⁶⁶

Considering the alleged methods used by Saleh, his family and associates to launder money alleged stolen through corruption, similar methods could be employed by public prosecutors and other competent bodies in the countries where the Saleh assets are allegedly hidden.

Not only would this relieve the current and future Yemeni governments of undertaking asset recovery efforts in the years to come, which may be a large burden considering the challenges Yemen is currently facing, but it would also enable any proceeds of corruption to be confiscated in the near future, avoiding ongoing questions about the freeze of Saleh's assets and concerns that the UNSC could at some point remove the sanctions altogether.

B) RETURN MECHANISMS

Should assets be confiscated, there are several options that states could make use of, ranging from a) returning the money to the UN-recognised government, to b) returning the money through a UN or other international agency, such as the World Bank, c) retaining the money, or d) setting up a mechanism to hold stolen assets in trust for the Yemeni people.

Not all of these actions are equal though and, importantly, not all are in line with international principles on the recovery of stolen assets. In particular here, the Global Forum on Asset Recovery Principles 4, 5, 6 and 10 are relevant in considering the type of return that states could consider.

These have been supplemented by Civil Society Principles for Accountable Asset Return,⁶⁷ which in particular highlight the importance of transparency and participation in any return, as well as accountability in tracing the money and the right of persons to benefit from the returned money, but which also emphasise the original ownership of the assets as being with the people of the country from which the money was stolen.

A return in line with these principles reduces the available options. A direct return to the UN-recognised government would be possible, but it would have to include enough safeguards to ensure that the people of Yemen, including those in areas not controlled by the Hadi government, would be able to follow the return and its disbursement, and it would have to ensure that they would be able to benefit from the returned money, the latter of which seems particularly difficult for the Hadi government to achieve at this time.

Similarly, the option of the assets being retained by the prosecuting countries would also go against international principles. Any assets confiscated through this process remain the property of the people of Yemen. Retaining this money would deprive the alleged culprits of the proceeds of any corruption, but would not benefit the people of Yemen and therefore would be difficult to justify.

This would leave two options: either returning the money to Yemen through an international agency, such as the World Bank or World Health Organization, or holding the money in trust for the people of Yemen.

The first option would have the advantage of being relatively simple and easy to set up and administer, with international organisations already operating in Yemen and with experience in handling large sums of money. The challenge with that kind of return would be in ensuring that there is sufficient transparency and accountability in the process and, in particular, that the Yemeni people are sufficiently engaged in decision-making processes with regards to the confiscated assets and that the organisation is operating across the country.

Setting up a trust fund for the people of Yemen would be the most labour-, time- and cost-intensive of these options, in that it would require both the creation of a governing document and structure, as well as administration. Unlike the BOTA foundation though, there is no need for any trust to be immediately operational and a Yemen trust fund could be managed solely as a trust fund until conditions in Yemen allow for public dialogue on the use of the funds managed by the trust fund. Again here, care would need to be taken that the structure itself and the intended use of the fund would be in line with international principles, particularly on contribution to the Sustainable Development Goals and on transparency, accountability and participation.

GFAR PRINCIPLES, 4,5,6 AND 10

PRINCIPLE 4: TRANSPARENCY AND ACCOUNTABILITY

Transferring and receiving countries will guarantee transparency and accountability in the return and disposition of recovered assets. Information on the transfer and administration of returned assets should be made public and be available to the people in both the transferring and receiving country. The use of unspecified or contingent fee arrangements should be discouraged.

PRINCIPLE 5: BENEFICIARIES

Where possible, and without prejudice to identified victims, stolen assets recovered from corrupt officials should benefit the people of the nations harmed by the underlying corrupt conduct.

PRINCIPLE 6: STRENGTHENING ANTI-CORRUPTION AND DEVELOPMENT

Where possible, in the end use of confiscated proceeds, consideration should also be given to encouraging actions which fulfill UNCAC principles of combating corruption, repairing the damage done by corruption, and achieving development goals.

PRINCIPLE 10: INCLUSION OF NON-GOVERNMENT STAKEHOLDERS

To the extent appropriate and permitted by law, individuals and groups outside the public sector, such as civil society, non-governmental organisations and community-based organisations, should be encouraged to participate in the asset return process, including by helping to identify how harm can be remedied, contributing to decisions on return and

CONCLUSIONS

CONCLUSIONS

Asset recovery in Yemen is one of the most challenging cases globally. The alleged theft of public assets took place over many years and used a sophisticated scheme of shell companies, bank accounts and differing jurisdictions to cover its tracks. Yemen is also going through a civil war, taking focus away from asset recovery, despite the risks that stolen public assets have contributed to prolonging hostilities.

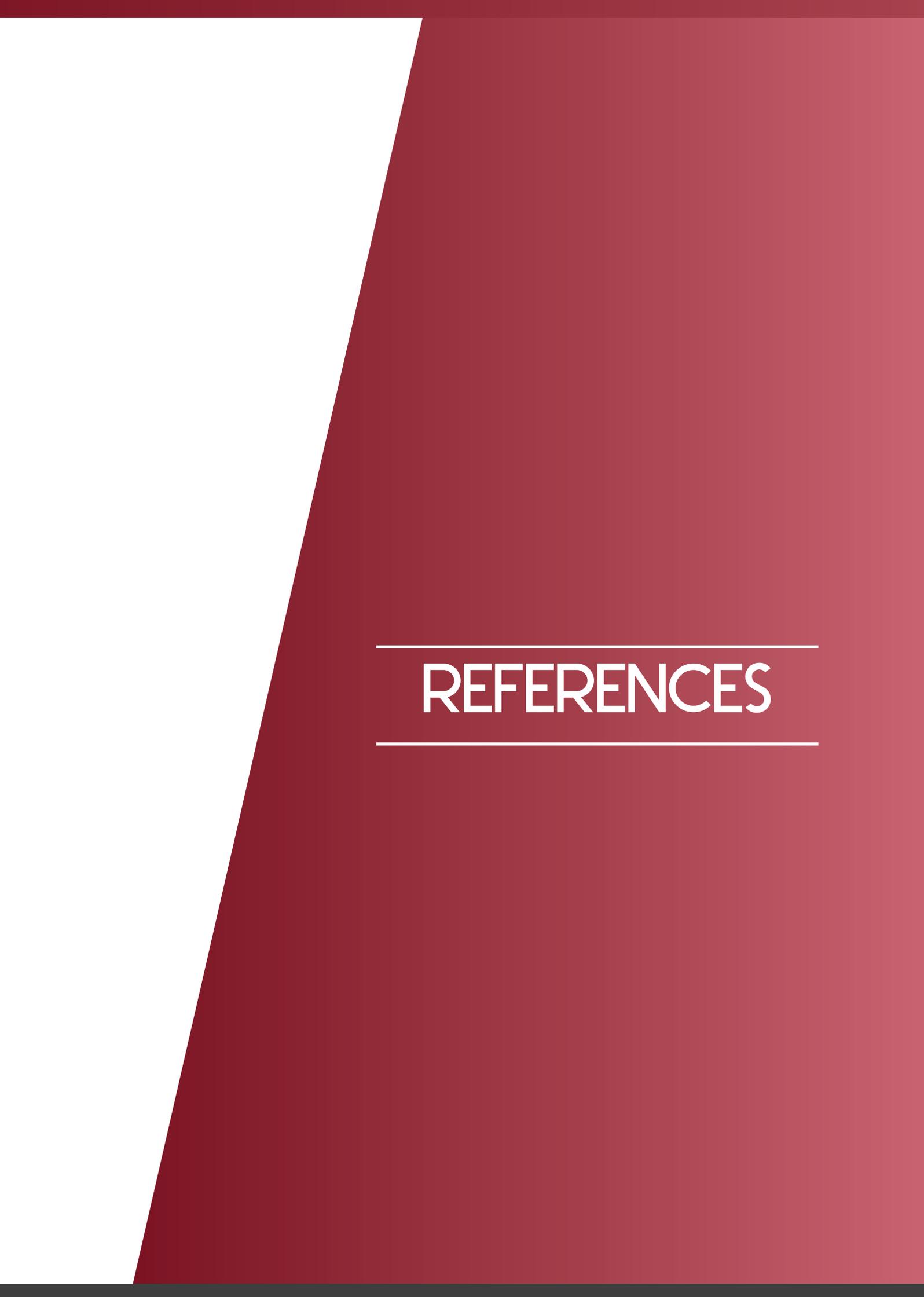
Despite this, asset recovery to Yemen is not hopeless. Assets relating to the former President and his son have been frozen in several jurisdictions, providing a basis for eventual recovery and preventing further asset flight. Further, there are several options Yemeni authorities have to start to get engaged in the process, ranging from directly starting criminal proceedings to civil actions and working with international partners. While some of these would likely throw up substantive challenges, others are more likely to succeed and represent a good chance of being useable by the current and any future Yemeni government.

The role of the destination countries should also not be forgotten in this - not only do they have an obligation to ensure that all relevant assets within their jurisdiction remain frozen, but they could also consider becoming more active in trying to confiscate and recover those assets, which may represent the current most straightforward way for asset recovery to begin for Yemen.

While the challenges are not insignificant, the opportunity for Yemen to benefit from these stolen assets and use them to rebuild once the war has ended is also important. To do so though, all sides involved need to ensure they are doing their utmost to keep these assets from being further hidden and to advance the process where they can.

RECOMMENDATIONS

- Yemeni officials should engage as soon as possible in discussions with colleagues overseas about potential asset recovery and should seriously engage in the issue once the civil war is ended
- Yemeni officials should be clear with the Yemeni people about the likely limitations in terms of speed and amount returned and should work with civil society to help the public understand the broader role of asset recovery in terms of addressing impunity
- At the earliest opportunity, Yemen should establish a solid law covering responsibility for pursuing asset recovery and disposition of returned assets, ensuring that processes for both are as transparent and accountable as possible
- Yemeni officials should consider making use of non-conviction-based forfeiture laws overseas for asset recovery to avoid challenges under the GCC Agreement over immunity from prosecution
- Yemeni officials should consider requesting asset-holding countries to launch their own investigations and pursue confiscation of the assets while it is challenging for the Yemeni government to do so
- Governments holding assets should consider initiating their own procedures to recover assets for the Yemeni people
- Returning countries and Yemeni officials should ensure that any return is in line with GFAR and Civil Society Principles for Accountable Asset Return



REFERENCES

1. Dresch 2000, pp. 148–149, and Wenner 1991, pp. 152–153.
2. Burrowes 1987, p. 94.
3. Wenner 1991, pp. 157–158, and Burrowes 1987, pp. 124–125.
4. Brehony 2011, pp. 105–108.
5. Brehony 2017, pp. 437–438.
6. Unruh 2016.
7. Petouris 2016.
8. Day 2010, pp. 61–74.
9. Weir 1997, pp. 22–23.
10. Salmoni et al. 2010, pp. 131–157.
11. Salisbury 2011.
12. Salisbury 2011, p. 10, and Hill 2017, pp. 220–223.
13. Hill 2017, pp. 220–221.
14. International Crisis Group 2011.
15. Hill 2017, pp. 219–234.
16. Initiative of the Gulf Cooperation Council 2011.
17. Hill et al. 2013, p. 11.
18. Elayah et al. 2020, pp. 21–22.
19. International Crisis Group 2013, pp. 26–34.
20. Hill 2017, p. 271.
21. The Peace and National Partnership Agreement 2014.
22. Abdallah and Aboudi 2015.
23. Middle East Eye 2018.
24. United Nations Office of the Special Envoy of the Secretary-General for Yemen (OSESGY) 2019, p. 3.
25. al-Madhaji 2019.
26. Riyadh Agreement between the Legitimate Government and the Southern Transitional Council 2019.
27. al-Hamdani et al 2020, pp. 21–24.
28. Brun et al 2011, pp. 5–14.
29. Yakinthou et al. 2019, p. 13.
30. E-mail communication with senior Yemeni lawyer, 22.01.2020.
31. An analysis of the legal arguments against the draft legislation of 2014 can be found in Arabic in: Habitat International Coalition 2014.
32. al-Thawra News 2019.
33. Southern Transitional Council 2019a, pp. 25–28, and Southern Transitional Council 2019b.
34. Initiative of the Gulf Cooperation Council 2011.
35. Agreement on the Implementation Mechanism for the Transition Process in Yemen 2011.
36. al-Arabi al-Jadid 2014.
37. National Dialogue Conference 2014.
38. Constitutional Drafting Committee 2015.
39. UNSC Letter S/2015/217 (2015).
40. UNSC Res 2140 (2014).
41. UNSC Press Release SC/11636 (2014).
42. UNSC Res 2216 (2015).
43. al-Jazeera Arabic 2012.
44. al-Masdar Online 2014.
45. UN Panel of Experts 2018, pp. 40–43.
46. al-Damini 2017.
47. Craig 2014.
48. Saba Net 2017.
49. al-Sharq al-Awsat 2019.
50. Sumer News 2017.
51. Yemen Press 2018.
52. World Bank 2013, p. 27.
53. UN Panel of Experts 2018, pp. 40–43.
54. As above.
55. Document 1
56. Document 2
57. UN Panel of Experts 2017, above.
58. Document 3
59. UN Panel of Experts 2017, above.
60. Document 4
61. UN Panel of Experts 2017, p. 43.
62. For more information, see Stolen Asset Recovery Initiative, A Good Practice Guide for Non-conviction-based Asset Forfeiture (World Bank, 2009), <https://star.worldbank.org/publication/good-practice-guide-non-conviction-based-asset-forfeiture>
63. cifar.eu/what-is-asset-recovery/civil-society-principles-for-accountable-asset-return/
64. Full details about the Foundation can be read in IREX's Final Report: IREX, 'The BOTA Foundation: Final Summative Report' 2015, <https://www.irex.org/sites/default/files/node/resource/bota-foundation-final-report.pdf>
65. cifar.eu/nigeria-civil-society-switzerland/
66. Trial International, TEODORO NGUEMA OBIANG, 26.01.2018 <https://trialinternational.org/latest-post/teodoro-nguema-obiang/> [accessed 25 January 2020].
67. cifar.eu/what-is-asset-recovery/civil-society-principles-for-accountable-asset-return/

SOURCES

- 4 documents obtained through CiFAR's investigation
- Abdallah, Khaled and Sami Aboudi (2015) "Yemeni Leader Hadi leaves Country as Saudi Arabia keeps up Air Strikes," Reuters, 26 March 2015, available at: <https://www.reuters.com/article/us-yemen-security/yemeni-leader-hadi-leaves-country-as-saudi-arabia-keeps-up-air-strikes-idUSKBNOMLOYC20150326>.
- Agreement on the Implementation Mechanism for the Transition Process in Yemen in Accordance with the Initiative of the Gulf Cooperation Council (2011), English translation available at: https://osesgy.unmissions.org/sites/default/files/5-yemen_mechanism_english_official_v2.pdf.
- al-Arabi al-Jadid (2014) "al-Yaman: Intilaq Rihla al-Alf Mil li-Istirdad al-Amwal al-Manhuba" [Yemen: Launch of the Journey of a Thousand Miles for the Recovery of Looted Money], 27 March 2014, available at: <https://tinyurl.com/wkn6duz>.
- BBC Arabic (2014) "The President's Man and his Revolutionary Son", available at: <https://www.bbc.co.uk/news/av/world-middle-east-27734505/the-president-s-man-and-his-revolutionary-son>.
- Brehony, Noël (2011) *Yemen Divided: The Story of a Failed State in South Arabia*. London: I.B. Tauris.
- Brehony, Noël (2017) "From Chaos to Chaos: South Yemen 50 Years after the British Departure," *Asian Affairs* 48:3, pp. 428-444.
- Brun, Jean-Pierre, Larissa Gray, Clive Scott, Kevin M. Stephenson (2011) *Asset Recovery Handbook: A Guide for Practitioners*, Washington DC: The World Bank.
- Burrowes, Robert D. (1987) *The Yemen Arab Republic: The Politics of Development, 1962-1986*. London: Croom Helm.
- Constitutional Drafting Committee (2015) *The 2015 Draft Yemeni Constitution*, English translation available at: [http://constitutionnet.org/sites/default/files/2017-07/2015%20-%20Draft%20constitution%20\(English\).pdf](http://constitutionnet.org/sites/default/files/2017-07/2015%20-%20Draft%20constitution%20(English).pdf).
- Craig, Iona (2014) "Yemen Rebels seize Home of Hated General," *The Times* 23 September 2014, available at: <https://www.thetimes.co.uk/article/yemen-rebels-seize-home-of-hated-general-ms2t6sn3prv>.
- al-Damini, Amr (2017) "Ma Masiru Amwali Salih?" [What is the Fate of Saleh's Money?], *Almawqea Post*, 17 December 2017, available at: <https://almawqea.net/reports/25976>.
- Day, Stephen (2010) "The Political Challenge of Yemen's Southern Movement," in Christopher Boucek and Marina Ottaway (eds.) *Yemen on the Brink*, Washington DC: Carnegie Endowment for International Peace.
- Dresch, Paul (2000) *A History of Modern Yemen*. Cambridge: Cambridge University Press.
- Elayah, Mossa, Luuk van Kempen, Lau Schulp (2020) "Adding to the Controversy? Civil Society's Evaluation of the National Conference Dialogue in Yemen" *Journal of Intervention and Statebuilding* 14:1, pp. 1-28.
- Habitat International Coalition (2014) "al-Yaman: Qawanin tushir an Nahb Tharawat al-Yaman" [Yemen: Legislation about the Pillaging of Yemen's Wealth], 17 August 2014, available at: <http://www.hic-mena.org/arabic/news.php?id=pmItaQ==#.XkbXF1L7Q1I>.

- al-Hamdani, Raiman et al. (2020) War and Pieces: Political Divides in Southern Yemen, London: European Council on Foreign Relations, available in: https://www.ecfr.eu/page/-/war_and_pieces_political_divides_in_southern_yemen.pdf.
- Hill, Ginny, Peter Salisbury, Léonie Northedge, Jane Kinninmont (2013) Yemen: Corruption, Capital Flight and Global Drivers of Conflict, A Chatham House Report, London: The Royal Institute of International Affairs.
- Hill, Ginny (2017) Yemen Endures: Civil War, Saudi Adventurism and the Future of Arabia. London: Hurst & Co.
- Initiative of the Gulf Cooperation Council (2011), English translation available at: https://osesgy.unmissions.org/sites/default/files/6-gcc_initiative_yemen_english_O.pdf.
- International Crisis Group (2009) Yemen: Defusing the Saada Time Bomb, Middle East Report No 86, available at: <https://www.crisisgroup.org/middle-east-north-africa/gulf-and-arabian-peninsula/yemen/yemen-defusing-saada-time-bomb>.
- International Crisis Group (2011) Popular Protest in North Africa and the Middle East (II): Yemen Between Reform and Revolution, Middle East/North Africa Report No 102, available at: <https://www.crisisgroup.org/middle-east-north-africa/gulf-and-arabian-peninsula/yemen/popular-protest-north-africa-and-middle-east-ii-yemen-between-reform-and-revolution>.
- International Crisis Group (2013) Yemen's Military-Security Reform: Seeds of New Conflict?, Middle East Report No 139, available at: <https://www.crisisgroup.org/middle-east-north-africa/gulf-and-arabian-peninsula/yemen/yemen-s-military-security-reform-seeds-new-conflict>.
- al-Iktihad (2007) "Manal bint Muhammad tatabara bi-l-Miliwun Dirham li-Da'am Ta'alim al-Fatiyyat fi al-Yaman" [Manal bint Muhammad donates One Million Dirhams in Support of Girl's Education in Yemen], 1 October 2007, available at: <https://tinyurl.com/tx7c2uu>.
- al-Jazeera Arabic (2012) "Hay'a bi-l-Yaman li-Istirdad al-Amwal al-Manhuba" [Yemeni Authority for the Recovery of Looted Money], 24 September 2012, available at: <https://tinyurl.com/uab32v>.
- al-Madhaji, Maged (2019) "The Riyadh Agreement: Saudi Arabia takes the Helm in Southern Yemen," Sana'a Centre for Strategic Studies, 5 November 2019, available at: <https://sanaacenter.org/publications/analysis/8324>.
- al-Masdar Online (2014) "Ishhar al-Shabaka al-Wataniyya li-Istirdad al-Amwal al-Manhuba bi-Sana'a [Announcement of the National Network for the Recovery of Looted Money in Sana'a], 20 February 2014, available at: <https://almasdaronline.info/articles/109879>.
- Middle East Eye (2018) "Yemen's Hodeidah braces for Blitzkrieg as Tareq Saleh seeks Prominence," 13 June 2018, available at: <https://www.middleeasteye.net/news/yemens-hodeidah-braces-blitzkrieg-tareq-saleh-seeks-prominence>.
- National Dialogue Conference (2014) Wathiqa al-Hiwar al-Watani al-Shamil [Document of the Comprehensive National Dialogue], available at: http://www.ndc.ye/ndc_document.pdf.
- The Peace and National Partnership Agreement (2014), English translation available at: https://osesgy.unmissions.org/sites/default/files/1-20141021_pnpa_eng.pdf.
- Petouris, Thanos (2016) "Understanding the Role of the «Southern Question» in Yemen's War," Muftah Magazine, available at: <https://muftah.org/southern-question-yemen-war/>

- “Riyadh Agreement between the Legitimate Government and the Southern Transitional Council” (2019), English text available here: <https://www.middleeastmonitor.com/wp-content/uploads/2019/11/Riyadh-Agreement-between-the-legitimate-government-and-the-Southern-Transitional-Council-sk-converted.pdf>.
- Saba Net (2017) “Masdar Masaw’ul: Tam Dhabt Kamiyat min al-Dhahab wa-Mabaligh Malia fi Bayt ‘Afash wa-Sayatim Tahawilaha li-l-Bank al-Markaz” [Official Source: Amounts of Gold and Money have been seized in the House of Afash and will be transferred to the Central Bank], 6 December 2017, available at: <https://sabaanews.net/news481198.htm>.
- Salisbury, Peter (2011) Yemen’s Economy: Oil, Imports and Elites. London: Chatham House, available at: https://www.chathamhouse.org/sites/default/files/1011pp_yemeneconomy.pdf.
- Salmoni, Barak A., Bryce Loidolt, Madeleine Wells (2010) Regime and Periphery in Northern Yemen: The Huthi Phenomenon. Santa Monica: RAND Corporation, available at: https://www.rand.org/content/dam/rand/pubs/monographs/2010/RAND_MG962.pdf.
- al-Sharq al-Awsat (2019) “al-Huthiyyun yastawulun ‘ala Jama’iyya yarasuha Najl Shaiq Salih” [The Huthis seize an Association headed by the Son of Saleh’s Brother], 4 November 2019, available at: <https://tinyurl.com/th5p65n>.
- Southern Transitional Council (2019a) A Credible Partner for Regional Peace and Stability: The Strategy.
- Southern Transitional Council (2019b) “Important Political Statement”. Aden, 15 August 2019, available at: <https://stc-eu.org/en/political-statement-by-the-southern-transitional-council/>.
- Sumer News (2017) “Khams Ma’alumat la ta’arfha ‘an Bilqis ‘Ali ‘Abdallah Salih” [Five Facts you don’t know about Bilqis Ali Abdallah Saleh], 6 December 2017, available at: <https://tinyurl.com/vze654x>.
- al-Thawra News (2019) “Hay’a Mukafaha al-Fasad tasalam Ra’is al-Wuazara’ muswada Mashrua’ Qanun Istirdad al-Amwal al-Manhuba” [The Prime Minister receives the Anti-Corruption Commission’s Draft Bill for the Recovery of Stolen Money], 11 December 2019, available at: <https://althawra-news.net/news110670.html>.
- United Nations Office of the Special Envoy of the Secretary-General for Yemen (OSESGY) (2019) “A Year after the Stockholm Agreement: Where are we Now?,” December 2019, available at: https://osesgy.unmissions.org/sites/default/files/qa_stockholm_one_year_en.pdf.
- United Nations Panel of Experts (2018) “Final Report of the Panel of Experts on Yemen 2017,” UN Doc S/2018/68, 26 January 2018, available at: https://www.securitycouncilreport.org/atf/cf/%7B65BFCF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/s_2018_68.pdf.
- United Nations Security Council Press Release SC/11636 (7 November 2014) “Security Council 2140 Sanctions Committee Designates Three Individuals as Subject to Assets Freeze, Travel Ban”, available at: <https://www.un.org/press/en/2014/sc11636.doc.htm>.
- United Nations Security Council Resolution 2140 (26 February 2014) UN Doc S/Res/2140, available at: [https://undocs.org/S/RES/2140\(2014\)](https://undocs.org/S/RES/2140(2014)).
- United Nations Security Council (2015) “Identical letters dated 26 March 2015 from the Permanent Representative of Qatar to the United Nations addressed to the Secretary-General and the President of the Security Council” UN Doc S/2015/217, available at: <https://undocs.org/S/2015/217>.
- United Nations Security Council Resolution 2216 (14 April 2015) UN Doc S/Res/2216, available at: [https://undocs.org/S/RES/2216\(2015\)](https://undocs.org/S/RES/2216(2015)).



- Unruh, Jon D. (2016) "Mass Claims in Land and Property Following the Arab Spring: Lessons from Yemen," *Stability: International Journal of Security and Development*, 5(1), pp. 1-19, available at: <http://doi.org/10.5334/sta.444>.
- Walker, Peter (2011) "Wikileaks: Yemen tricked Saudis into nearly bombing President's Rival," *The Guardian*, 8 April 2011, available at: <https://www.theguardian.com/world/2011/apr/08/yemen-told-saudis-bomb-mohsen>.
- Weir, Shelagh (1997) "A Clash of Fundamentalisms: Wahhabism in Yemen," *Middle East Report*, 204, pp. 22-23+26, available at: <https://www.jstor.org/stable/3013139>.
- Wenner, Manfred W. (1991) *The Yemen Arab Republic: Development and Change in an Ancient Land*. Oxford: Westview Press.
- World Bank (2013) *Yemen Civil Society Organisations in Transition: A Mapping and Capacity Assessment of Development-Oriented Civil Society Organisations in Five Governorates*. The World Bank: Washington DC, available at: <http://documents.worldbank.org/curated/en/248881468171555118/pdf/810950WPOENGLIOBoxO379828BOOPUBLICO.pdf>.
- Yakinthou, Christalla, Carolyn Buff, and Lisa Clifford (2019) *Advancing Transitional Justice in Conflict-Affected Contexts: The Case of Libya*. Irex: Washington DC, available at: <https://www.irex.org/sites/default/files/pdf/case-study-libya-transitional-justice-conflict.pdf>.
- Yemen Press (2018) "Milishia al-Huthi Tastawli 'ala Mu'asasa al-Salih fi San'a wa-taghayruha illa «Mu'asasa al-Sha'b»" [Huthi Militia seize the al-Salih Foundation in Sana'a and Change it into «The People's Foundation»], 27 July 2018, available at: <https://yemen-press.com/news103613.html>.

INTERVIEWS

- E-mail communication with Yemen expert, 21.01.2020.
- E-mail communication with senior Yemeni lawyer, 22.01.2020.

FIGURES

All figures created with kumu.io and based on publically available information from UN Security Council Yemen Panel of Experts reports.



german
cooperation
DEUTSCHE ZUSAMMENARBEIT

Implemented by

giz Deutsche Gesellschaft
für Internationale
Zusammenarbeit (GIZ) Gr

This project was made possible thanks to the support of BMZ and GIZ. The contents of this publication do not necessarily reflect the views of either.

