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Letter dated 21 February 2019 from the Panel of Experts established pursuant to resolution 2374 (2017) on Mali addressed to the President of the Security Council

In my capacity as Coordinator of the Panel of Experts on Mali, I have the honour to transmit herewith, in accordance with paragraph 4 of Security Council resolution 2432 (2018), the midterm report on the work of the Panel.

The report was provided to the Security Council Committee established pursuant to resolution 2374 (2017) concerning Mali on 23 January 2019 and was considered by the Committee on 7 February 2019.

I would be grateful if the present letter and the report could be brought to the attention of the members of the Security Council and issued as a document of the Council.

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Midterm report of the Panel of Experts on Mali

Summary

Following the re-election of the President, Ibrahim Boubacar Keita, in August 2018, the Government of Mali has embarked on ambitious political and institutional reforms, including a constitutional review and elections at various levels, all of which are part of the road map of March 2018 on the implementation of the Agreement on Peace and Reconciliation in Mali. Meanwhile, a precarious situation prevails in the central and northern parts of the country, where security sector reforms have just started to take shape.

Public consultations to inform territorial and administrative restructuring, which were needed before the legislative, regional and local elections scheduled for 2019, were violently obstructed in Gao in November 2018. Two armed groups associated with the Platform coalition of armed groups, namely the Coordination des mouvements et fronts patriotiques de résistance I and the Mouvement arabe de l'Azawad (MAA-Platform), and a splinter group, the Coordination des mouvements et fronts patriotiques de résistance II, deployed around 80 armed elements and pickup trucks in Gao to object to the Government's draft law including a proposed restructuring, which they felt had been introduced without prior consultation and which they considered to favour Tuaregs. Consequently, consultations that were supposed to end by December 2018 remain incomplete.

Progress on the security and defence side is modest and has been complicated owing to opposition from the Coordination des mouvements de l'Azawad (CMA) at the end of November 2018 to allow splinter groups to be integrated into the army through the mixed units of the Operational Coordination Mechanism in Kidal. CMA has argued that this was not clearly agreed between parties beforehand. However, the backtracking of CMA on its earlier commitment to contribute heavy weapons to the Mechanism constitutes a clear obstruction of the implementation of the Agreement and has rendered the Mechanism vulnerable. In Timbuktu, alleged terrorists targeted and killed two high-profile individuals who had been integrated into the Mechanism.

The complicity of compliant armed groups with terrorist armed groups and their involvement in organized crime continue to pose threats to the implementation of the Agreement. Mohamed Ousmane Ag Mohamedoune (MLi.003), leader of the Coalition du peuple de l'Azawad, uses the former qadi (judge) of Timbuktu during the time of the Islamist caliphate, Houka Houka Ag Alhousseini, to expand his influence west of Timbuktu. Despite being officially employed as a teacher by the Government, Ag Alhousseini maintains close links with Jama'at Nusrat al-Islam wal-Muslimin (QDe.159).

In addition to the trafficking of narcotics, the trafficking of otherwise licit goods, such as cigarettes and fuel, provides financial resources to criminal gangs, as well as to (compliant) armed groups, mostly through illicit taxes and fees for escort services. A series of targeted claimed and unclaimed terrorist attacks against customs and border officers along illicit trade corridors in neighbouring countries, in particular in eastern Burkina Faso, are likely to be linked to international trafficking networks.

Mali and its neighbours the Niger and Burkina Faso are experiencing a similar growing and worrying trend of intercommunity cycles of violence, which terrorist groups and trafficking networks are feeding on to exacerbate the resentment of local communities against States and their agendas. Equally worrying is the recurrence of retaliatory attacks against Fulani communities labelled as terrorists or as accomplices to terrorist groups.

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I. Background

Mandate and travel

1. By its resolution [2432 \(2018\)](#), the Security Council decided to renew until 31 August 2019 the measures as set out in paragraphs 1 to 7 of resolution [2374 \(2017\)](#). The sanctions regime established by the Council in its resolution [2374 \(2017\)](#) consists of a travel ban and an asset freeze, applying to individuals and/or entities designated by the Committee established pursuant to resolution [2374 \(2017\)](#) concerning Mali as being responsible for or complicit in, or having engaged in, directly or indirectly, actions or policies that threaten the peace, security or stability of Mali.

2. On 20 December 2018, the Committee decided that three individuals, Mohamed Ousmane Ag Mohamedoune, Ahmoudou Ag Asriw and Mahamadou Ag Rhissa, were to be placed on the sanctions list and subject to a travel ban, as imposed in paragraphs 1 to 3 of resolution [2374 \(2017\)](#) and renewed in paragraph 1 of resolution [2432 \(2018\)](#).

3. By its resolution [2432 \(2018\)](#), the Council decided to extend until 30 September 2019 the mandate of the Panel of Experts on Mali, as set out in paragraphs 11 to 15 of resolution [2374 \(2017\)](#), and requested the Secretary-General to take the necessary administrative measures to re-establish the Panel. On 28 September 2018, the Secretary-General, in consultation with the Committee, appointed four experts to the Panel. No fifth expert was appointed.

4. Since the appointment of its members, the Panel has spent only one week in Mali, from 28 October to 4 November 2018, and has not been able to travel to northern Mali as it had intended, owing to budget constraints affecting the activities of all panels.¹ The Panel also visited the Niger from 5 to 13 December 2018 and Burkina Faso from 7 to 9 January 2019. The Panel expresses its sincere appreciation to the Governments of Burkina Faso, Mali and the Niger for accommodating its visits.

5. The Panel is also thankful for the support of the Department of Safety and Security for its security arrangements and the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) for its logistical support and exchange of information.

Methodology

6. The Panel endeavours to ensure compliance with the standards recommended by the Informal Working Group of the Security Council on General Issues of Sanctions (see [S/2006/997](#), annex). While it intends to be as transparent as possible, in situations where identifying sources would expose them or others to unacceptable safety risks, the Panel intends to withhold identifying information.

7. The Panel is equally committed to the highest degree of fairness and will endeavour to make available to parties, where appropriate and possible, any information in the report for which those parties may be cited, for their review, comment and response within a specified deadline.

8. The Panel safeguards the independence of its work against any effort to undermine its impartiality or create a perception of bias. The Panel approved the text, conclusions and recommendations in the present report on the basis of consensus prior to its transmission to the President of the Security Council.

¹ The Coordinator of the Panel also accompanied the Chair of the Committee during a visit to Bamako and Timbuktu from 3 to 5 December 2018.

II. Agreement on Peace and Reconciliation in Mali: violations, obstructions and progress

A. Ceasefire violations

9. Information regarding alleged ceasefire violations is contained in annex 1.

B. General observations on implementation: Pact for Peace in Mali

10. In the wake of presidential elections, the Pact for Peace in Mali (annex 2) was concluded between the Government of Mali and the United Nations, as requested by the Security Council in its resolution [2423 \(2018\)](#). The Pact for Peace, signed by both parties on 15 October 2018, is meant to accelerate the implementation of the road map adopted on 22 March 2018, in accordance with resolution [2423 \(2018\)](#).

11. In its resolution [2423 \(2018\)](#), the Security Council highlighted several key provisions of the road map, the time frames of which had already lapsed at the time of writing:

- (a) Adoption of a decree setting out arrangements for the transfer of decentralized State services to local authorities;
- (b) Adoption of legislation establishing a regional territorial police force;
- (c) Operationalization of the interim authorities in the north of Mali;
- (d) Registration of all combatants eligible for the disarmament, demobilization and reintegration process by the end of 2018;
- (e) Operationalization of mixed units of the Operational Coordination Mechanism in Gao, Kidal and Timbuktu;
- (f) Adoption of legislation establishing the northern development zone.

12. In its resolution [2423 \(2018\)](#), the Council set a time frame of six months after the presidential inauguration (held on 20 August 2018) for the Secretary-General to report to the Council on progress achieved on the above-mentioned points. The Panel notes that, in the resolution, the Council did not refer to other priority actions that had not been or had been partly executed, the time frames of which had also lapsed at the time of writing, namely, the holding of local consultations for administrative restructuring, heavy weapons contributions to the mixed units of the Operational Coordination Mechanism and the identification or redeployment of former members of the Malian Defence and Security Forces among signatory armed groups.

13. With regard to security and defence, in its resolution [2423 \(2018\)](#), the Council introduced a benchmark of at least 1,000 members of the signatory armed groups (not including former members) to be integrated into the Malian Defence and Security Forces. This will be part of an accelerated disarmament, demobilization and reintegration and integration effort through the mixed units of the Operational Coordination Mechanism, as agreed upon by the signatory parties in October 2018.

14. In considering progress on the implementation of the Agreement on Peace and Reconciliation in Mali, the Panel has used, in the present report, the March 2018 road map as a key reference point, while taking into account concerted adaptations, notably the accelerated disarmament, demobilization and reintegration and integration efforts, as well as priority actions that are planned up to the end of 2019.

Inclusiveness

15. The Pact for Peace includes a declaration of support by signatory armed group coalitions consulted during the drafting process. Other compliant splinter groups united under the Coordination des mouvements de l'entente (CME) independently issued a declaration of support.² The Pact for Peace refers to inclusiveness insofar as the Government of Mali commits to taking local realities into account, including all driving forces of the nation. In practice, splinter groups have registered for disarmament, demobilization and reintegration and have been integrated into the Operational Coordination Mechanism in Gao and Timbuktu.

16. Details on inclusiveness in the Technical Commission on Security are contained in annex 3.

17. During consultations held by the United Nations with Malian counterparts on the Pact for Peace in early September, participants stressed the importance of inclusiveness, as well as increasing national ownership of the peace process (S/2018/866, para. 69). As part of the efforts to strengthen national ownership and accelerate the implementation of the Agreement, the Minister for Social Cohesion, Peace and National Reconciliation, Lassine Bouaré, officially in charge of the implementation of the Agreement since 17 September, started his functions by holding weekly meetings with Malian parties.

Sanctions to leverage implementation

18. Under the Pact for Peace, the Committee established pursuant to resolution 2374 (2017) concerning Mali is to take any action deemed necessary to remove obstacles to the implementation of the Agreement, in particular those related to article 29 thereof, which refers to organized crime and terrorism.

C. Political and institutional component

Extension of the term of members of parliament, constitutional reforms and elections

19. On 22 November 2018, the term of Malian members of parliament, expected to end on 31 December 2018, was extended for six months, until 30 June 2019. The extension has enabled the Government to embark on major institutional reforms, including legislative reforms identified for the implementation of the Agreement and underlined in the March 2018 road map. However, many stakeholders, including the political opposition,³ oppose the extension and consider it unconstitutional, creating a particularly constraining political environment.

20. On 16 November 2018, the Ministry of Territorial Administration and Decentralization announced a new electoral timeline, including a constitutional referendum in March 2019, parliamentary elections in May 2019, senatorial elections in July 2019 and regional and local elections in November 2019. Once a new parliament has been instituted and before regional and local elections are held, the Government is expected to resubmit for adoption by the National Assembly a revised law dealing with territorial administration. International partners have pledged or provided support to the Government of Mali for the elections, but many are also concerned about the tight time frame of six months for four major elections, some of

² See <https://voixdebamako.com/wp-content/uploads/2018/10/ADHESION-PACTE.pdf>.

³ Aguibou Sogodogo, "Mali: le projet de loi sur la prorogation du mandat des députés – comme une lettre à la poste", *Le républicain*, 23 November 2018.

which are contested by part of the political opposition and may therefore be subject to further discussion.⁴

21. On 31 December 2018, the President of Mali announced that he had instructed the Prime Minister, Soumeylou Boubèye Maïga, to oversee the process of constitutional review and appoint a drafting committee of experts, which would make proposals for the review, and to organize the constitutional referendum of March 2019.⁵ The expected constitutional reforms would include the creation of a second house of parliament (the Senate), as provided for by the Agreement. During the twenty-sixth meeting of the subcommittee on political and institutional issues of the Agreement Monitoring Committee, held on 11 January 2019, the Government informed participants that signatory armed groups had requested participation in the expert committee. On 14 January 2019, the Prime Minister signed two decrees creating the expert committee and appointing its 12 members.⁶ The Panel notes that integrating consultation mechanisms into the constitutional review process aligns with the rationale behind the Agreement.

Territorial and administrative restructuring

22. In the March 2018 road map, it is specified that territorial and administrative restructuring should be completed between October and December 2018. On 13 October, the Government released a draft law establishing the territorial divisions of Mali, of which other stakeholders had not been informed.⁷ The Coordination des mouvements de l'Azawad (CMA), for example, confirmed to the Panel that it had learned about the Government's proposal through social media.⁸ Following informational meetings with stakeholders,⁹ on 24 October the Government announced that regional consultations on the draft law would be held from 13 to 17 November. CMA endorsed the initiative but expressed its dissatisfaction with not having been involved in the drafting of the proposal.¹⁰

23. For its part, the Platform coalition of armed groups, on 12 November 2018, expressed discontent with the Government's proposal, which it considered divisive.¹¹ The same day, at the twenty-ninth meeting of the Agreement Monitoring Committee, the Government acknowledged that it had not consulted the signatory armed movements on the draft and committed to remedying the situation through the planned regional consultations. The Platform nevertheless announced its intention to not take part in the process.¹²

⁴ Studio Tamani, "Élections 2019: l'opposition rejette les nouvelles dates fixées par les autorités", 19 November 2018.

⁵ Annual address of the President of Mali for 2019, available at <http://malijet.co/politique/message-a-la-nation-du-president-de-la-republique-a-loccasion-du-nouvel-an-les-grands-chantiers-de-2019>.

⁶ Decree No. 2019/0015/PM-RM and Decree No. 2019/0016/PM-RM, respectively.

⁷ The proposal provides for an increased number of regions, *cercles* and *arrondissements*. See Malijet, "Nouveau découpage territorial au Mali: les communautés sédentaires du Nord s'y opposent", 11 October 2018.

⁸ Meeting with CMA representative, Bamako, 4 November 2018.

⁹ Mariam Keita, "L'opposition et le boycott des conférences régionales: la faute politique de Soumi", Info-Matin, 13 November 2018. Available at <http://info-matin.ml/lopposition-boycott-conferences-regionales-faute-politique-de-soumi/>.

¹⁰ CMA, communiqué No. 11/2018, 11 November 2018. Available at <http://mnlamov.net/actualites/540-coordination-des-mouvements-de-l-azawad-cma-communique-n-11-2018.html>.

¹¹ On several occasions, members of the Platform indicated that the movement would not participate in the process, including through a press statement. See Malijet, "Concertations régionales: divergence de vue entre la CMA et la Plateforme", 12 November 2018.

¹² Maliweb, "Concertations régionales: la Plateforme dit non à une balkanisation du Mali", 17 November 2018.

24. Regional consultations planned for 15 November 2018 in Gao were not held. Under the command of Colonels Hamidou Touré and Abdoulaye Maïga of the Coordination des mouvements et fronts patriotiques de résistance I (CMFPR-I), Colonel Mahamadou Diarra of the Front de libération des régions du nord du Mali and Colonel Alassane Maïga of Coordination des mouvements et fronts patriotiques de résistance II (CMFPR-II), around 80 heavily armed elements, some wearing uniforms and insignias of the Malian armed forces, blocked the entrance of the consultation venue with several motorbikes and pickup trucks, including one from the Operational Coordination Mechanism and another mounted with a machine gun (see annex 4).¹³ On 2 December, the Prime Minister attempted to overcome the problem by visiting Gao, without success.¹⁴

25. In Kidal, Timbuktu, Mopti, Ménaka and Taoudenni, the respective Governors chaired regional consultations between 13 and 17 November. The consultations included participants representing local, traditional and religious leaders, civil society and youth and women's organizations. The consultations and their preparatory meetings enabled compliant armed groups, communities and various other stakeholders to voice their concerns and make suggestions regarding the Government's proposal on territorial and administrative restructuring.¹⁵

Interim authorities

26. The rescheduling of regional and local elections for November 2019 extended the term of interim authorities, mandated to promote social cohesion during the implementation phase of the Agreement. At the twenty-eighth meeting of the Agreement Monitoring Committee, held on 15 October 2018, it was decided that all interim authorities should be operational by 31 December 2018. The Panel noted that that deadline had not been met. Details are contained in annex 5.

D. Security and defence component

Continuation of the process of establishing the Operational Coordination Mechanism

27. The operationalization of the Operational Coordination Mechanism in Timbuktu and Kidal continued during the reporting period, while the Technical Commission on Security recommended at its thirty-fourth meeting, held on 10 January 2019, the establishment of a unit of the Mechanism and a joint observation and verification team to investigate ceasefire violations in Ménaka.

28. In Timbuktu, combatants from splinter groups have been integrated or are being integrated into the Operational Coordination Mechanism according to a quota negotiated between the Mechanism and compliant armed groups. The integration was characterized by repeated threats of violence and displays of power staged by CMFPR-II, when around 50 armed elements led by Major Moustapha Ag Sidi attempted on 10 September 2018 to block the premises of the Mechanism with vehicles and by shooting in the air. The local leadership of the group also expressed frustration towards its political representatives in Bamako, who allegedly included, in the listing for the integration, names of relatives instead of local combatants.

¹³ Confidential report, 15 November 2018.

¹⁴ Confidential report, 2 December 2018.

¹⁵ In Timbuktu, for example, on 10 and 12 November, people from Niafunké suggested that Niafunké become a region with eight *cercles*, while those from the Goundam *cercle* also suggested that it become a region. In Kidal, communities proposed the creation of between 16 and 19 *cercles*, between 31 and 34 *arrondissements* and up to 95 *communes*.

29. On 22 November, CMA refused to allow about 175 combatants coming from Ménaka (Mouvement pour le salut de l'Azawad of the Daoussak (MSA-D)) and Gao (Mouvement pour le salut de l'Azawad of the Chamanamas (MSA-C), Congrès pour la justice dans l'Azawad (CJA) and CMFPR-II) to enter Kidal in order to be integrated into the Operational Coordination Mechanism. According to CME representatives, the integration of combatants from splinter groups in Kidal is predicated on the process in Gao, which began in 2017, and is founded on general notions of inclusivity in the Pact for Peace and evolving from high-level discussions on security sector reform.¹⁶ The spokesperson of the CME, Mohamed Ousmane Ag Mohamedoune (MLi.003), also declared to local media that preventing non-signatory armed groups from being integrated into the Operational Coordination Mechanism in Kidal was a violation of the 2017 consensus.¹⁷

30. Meanwhile, CMA holds that: (a) the inclusion of a fixed number of splinter group combatants in Kidal had never been agreed between the signatory parties; (b) every step of the implementation of the Agreement must be discussed and not preordained; and (c) in a note dated 8 November and signed by the three signatory parties represented in the National Disarmament, Demobilization and Reintegration Commission and the Commission on Integration regarding the screening of combatants going through the accelerated disarmament, demobilization and reintegration and integration process, it was stated that inclusivity was to be based on local realities.¹⁸ Indeed, only MSA-C has a base in the Kidal region. During the inter-Malian consultations chaired by Minister Bouaré (see para. 17), CMA had agreed to having 400 combatants from splinter groups be integrated through the Operational Coordination Mechanism as a whole.¹⁹

31. On 26 November 2018, the MINUSMA Force Commander issued a letter (annex 6) to CMA, which was immediately leaked and shared on social media, insisting on allowing 175²⁰ combatants to be integrated into the Mechanism in Kidal while acknowledging that efforts to involve CMA in the planning of the combatants' movements had fallen short. The issue was not raised at meetings of the Technical Commission on Security in December 2018 and January 2019 and remained unresolved at the time of writing.

32. A second issue in relation to the Operational Coordination Mechanism is the contribution of heavy weapons by armed movements in addition to the Government, as agreed during a meeting of the Technical Commission on Security on 11 April 2018 (S/2018/581, para. 44). During a meeting of the Technical Commission on Security held on 13 September, CMA and the Platform committed to supplying heavy weapons to the first unit of the Mechanism by 30 October, before the start of the accelerated disarmament, demobilization and reintegration and integration process. However, during a meeting of the subcommittee on defence and security of the Agreement Monitoring Committee, held on 9 November, CMA backtracked on its commitment,

¹⁶ See the summary of conclusions of the high-level meeting on the implementation of the priority actions on defence and security of the Agreement, 12–14 December 2018, available at www.fama.ml/wp-content/uploads/Relev%C3%A9-des-Conclusions-R%C3%A9union-de-Haut-Niveau.pdf.

¹⁷ Studio Tamani, "MOC à Kidal: le bataillon des mouvements non signataires bloqué à l'entrée de la ville", 2 December 2018.

¹⁸ Telephone interview with CMA representatives, 14 December 2018; CMA, communiqué No. 23/2018, 3 December 2018, available at <http://mnlamov.net/actualites/543-coordination-des-mouvements-de-l-azawad-cma-communique-n-23.html>; confidential report, 5 December 2018, on file with the Secretariat.

¹⁹ Correspondence with confidential source, 18 January 2019.

²⁰ The number resulted from an (almost) equal distribution of 400 combatants into three battalions of the Mechanism, plus an additional 40 attributed to CMA in order to accommodate the splinter group CJA of Colonel Abbas that had rejoined CMA in March 2018 (S/2018/581, para. 94).

arguing that the accelerated disarmament, demobilization and reintegration and integration had changed the situation, while the Platform declared that it remained ready to contribute.

33. CMA representatives told the Panel that, since combatants going through the Operational Coordination Mechanism were to be swiftly integrated into the Malian army, the army was responsible for the provision of heavy weaponry and that it considered the combatants' individual weapons to be sufficient upon disarmament, demobilization and reintegration and integration.²¹ In its plenary meeting of 12 November 2018, the Agreement Monitoring Committee deplored the lack of progress on the matter, as well as the lack of marking of vehicles (donated by the Government in the absence of contributions from armed movements) as belonging to the Mechanism. The Independent Observer notes that, by October 2018, the first complete battalion in Gao had only six heavy weapons supplied by the Government, meaning that the camp was insufficiently protected.²²

34. Apart from the lack of heavy weapons and vehicles, other supplies, infrastructure and training of the members of the Operational Coordination Mechanism, a government responsibility, are also at times insufficient owing to logistical and budgetary constraints.²³ In Timbuktu, this led to a critical situation at the end of November and in early December, when a group of combatants going through the accelerated disarmament, demobilization and reintegration and integration process held a demonstration and momentarily sequestered two representatives of the coordination of the Mechanism. Tensions were defused when individual combatants' payments came through.²⁴ Plans to bring relevant combatants for training elsewhere in southern Mali continue to be discussed.²⁵

Launch of the disarmament, demobilization and reintegration process

35. The accelerated process of disarmament, demobilization and reintegration and integration through the Operational Coordination Mechanism, which started on 6 November 2018, was conducted simultaneously in Gao, Timbuktu and Kidal, targeting 1,600 combatants from compliant armed groups, the majority of whom were registered by the end of December 2018. Eligible combatants will be integrated into the Malian army, thus piloting the creation of reconstituted armed forces. Mixed units are tasked with providing security for the disarmament, demobilization and reintegration process, while some personnel will be selected to create special units to fight terrorism and organized crime, as foreseen in the Agreement (S/2018/1174, para. 11). The process was launched by the National Disarmament, Demobilization and Reintegration Commission and the Commission on Integration, assisted by the Technical Commission on Security.

36. The registration process for disarmament, demobilization and reintegration, which started in March 2018 and was initially planned to be concluded by the end of April, ended in November 2018, greatly surpassing the number of combatants expected to register, as highlighted in annex 7.

²¹ Telephone interview with CMA representative, 14 December 2018.

²² The Carter Center, "Report of the Independent Observer: observations on the implementation of the Agreement on Peace and Reconciliation in Mali, emanating from the Algiers process – observation period: May 1 to September 30, 2018", 26 October 2018.

²³ As it appears from minutes of monthly meetings of the Technical Commission on Security consulted by the Panel, on file with the Secretariat.

²⁴ Confidential report, 5 December 2018; meeting with MINUSMA staff, Timbuktu, 5 December 2018.

²⁵ Mentioned during a joint meeting of the Panel and the Committee established pursuant to resolution 2374 (2017) concerning Mali with the Prime Minister of Mali, 4 December 2018.

37. The reintegration of former members of the Malian Defence and Security Forces falls outside the above-mentioned categories of disarmament, demobilization and reintegration and integration. According to the National Disarmament, Demobilization and Reintegration Commission, 400 such combatants have already been reintegrated since the end of the crisis, with another 537 still to register and be reintegrated.²⁶ According to the March 2018 road map, the reintegration process should have been completed by 15 September; however, a call for registration (annex 8) was launched only on 17 January 2019. The following day, CMA rejected the call, declaring that it would await a decree that established the modalities of a reconstituted army.²⁷ In accordance with the road map, reintegration was to proceed only after the development of a harmonized vision of the reconstituted army, which was achieved during the second meeting on security sector reform, held from 12 to 14 December 2018.²⁸

E. Financing of the Agreement and its economic, social and cultural development component

38. The legislative process to create the northern development zone²⁹ was scheduled for November 2018 but postponed until 60 days after the undertaking of study trips to draw on comparative experiences in establishing such zones. In a meeting of the subcommittee on economic, social and cultural development of the Agreement Monitoring Committee held on 12 October, participants agreed to undertake such trips to the Congo and Morocco. During a subcommittee meeting held on 9 November, this was changed to China and Norway. The trip to China was eventually carried out at the end of November.

39. Regarding the sustainable development fund, at its meeting on 12 October, the subcommittee recommended that the Government take stock of the inflows, outflows and balances of the fund over the past three years before the next meeting. In its 2018 final report, the Panel highlighted the low level of spending of the budgeted funds (S/2018/581, para. 57). The Ministry of Economy and Finance was not represented at the 9 November subcommittee meeting, contributing to the concerns of signatory movements over previous spending.³⁰ Movements expressed the wish for an audit to be conducted.

F. Reconciliation, justice and humanitarian component

40. In its 2018 final report, the Panel drew attention to the concerns raised by human rights and civil society organizations on the content of the draft law for national

²⁶ Meeting with the President of the National Disarmament, Demobilization and Reintegration Commission, Bamako, 30 October 2018.

²⁷ CMA, communiqué No. 001/19, 19 January 2019. Available at <http://mnlamov.net/actualites.html>; On 18 January, CME called upon combatants of its respective groups to respond to the call for registration, see www.facebook.com/azawad.cpa/photos/a.1589284664646343/2215984321976371/?type=3&theater.

²⁸ That meeting followed the one held at the end of April, which had been scheduled in the road map but had remained inconclusive. The December meeting resulted in a written conclusion containing descriptions of the territorial police – which should be the basis of a separate law, in line with the Agreement – and reconstituted army, as well as that of the special units. Available at www.fama.ml/wp-content/uploads/Relev%C3%A9-des-Conclusions-R%C3%A9union-de-Haut-Niveau.pdf.

²⁹ According to the Agreement, the establishment of a northern development zone is meant to raise the northern regions to the same level of development as the rest of the country and is based on a development strategy and financed through a sustainable development fund.

³⁰ Minutes of the subcommittee meeting of 9 November, on file with the Secretariat.

reconciliation put forward by the Government (S/2018/581, para. 61). The draft law was presented to the National Assembly in August 2018 but recalled in December for further review. The fact that the Charter for Peace, Unity and National Reconciliation, in which the draft law was initially recommended, is, according to the March 2018 road map, still to be finalized after regional consultations in 2019 may be another reason for the law to be recalled and reviewed.

41. The March 2018 road map includes the objective of accelerating the safe and voluntary return of refugees, to be completed by December 2018. The Panel notes that no significant efforts have been made by any of the parties to the Agreement towards creating favourable conditions for return. In fact, further departures were reported, with 3,000 new Malian refugees having arrived in Burkina Faso in 2018, mostly from the Mopti region,³¹ and 5,664 in Mauritania.³² As at 31 October, 69,390 refugees had been repatriated, 60 per cent of whom had returned before 2015³³ and only 6.5 per cent in 2018, representing little progress in the past year.³⁴

42. Following the Panel's recommendation for the subcommittee on justice, reconciliation and humanitarian issues of the Agreement Monitoring Committee to provide a venue to discuss how to ensure humanitarian access in northern regions (S/2018/581, para. 195 (d)), a meeting was held on 20 September with United Nations agencies, funds and programmes and signatory groups to exchange ideas on how to improve access. However, the matter was not taken up by the subcommittee at its meeting on 9 November. Annex 9 contains the issues that were reported during that meeting.

III. Armed groups

43. The deterioration of the security situation and the terrorist threat represent major obstacles to the full implementation of the Agreement. Both factors also contribute to jihadists' increasing influence and capacity to instil fear among the population and its representatives, hindering the capacity of MINUSMA and preventing humanitarian access.

44. Since September 2018, the Jama'at Nusrat al-Islam wal-Muslimin (JNIM, listed under QDe.159) has focused, both in terms of operational targeting and propaganda, on derailing the second phase of the operationalization of the Operational Coordination Mechanism, notably in Timbuktu (see annex 10). This may indicate that a functioning Mechanism would likely represent a threat to the successful implementation of the long-term strategy of JNIM to become a parallel State.

45. The jihadist organization, through its local *katibah*, continues to portray itself as the only credible alternative for restoring security and justice (*ibid.*). Recent developments in the region of Timbuktu further illustrate that strategy, in particular the targeting of certain armed groups while others are spared, and the growing influence of the JNIM network of qadis.

Targeted assassinations in Timbuktu

46. On 9 September 2018, the CMA coordinator of the Operational Coordination Mechanism of Timbuktu since June 2018, Saloum Laghbeyd Mbeghi, also known as

³¹ Office of the United Nations High Commissioner for Refugees (UNHCR), "Country operation update: Burkina Faso", October 2018.

³² UNHCR, "Operational update: Mauritania", 15 November 2018.

³³ Email correspondence with UNHCR Mali, January 2019, on file with the Secretariat.

³⁴ Commission on population movement, "Mali: rapport sur les mouvements de populations", 15 November 2018.

Salem Ould Becki or Beki, was ambushed and killed in his vehicle by unknown individuals. He would have left his home alone after receiving a phone call at around 9 p.m., without his weapon, to meet with someone in an isolated area east of Timbuktu, next to a cemetery. The last phone call received by Becki would have been from the former military chief of staff of the Mouvement arabe de l'Azawad of CMA (MAA-CMA), Ibrahim Ould Handa. Handa is also Becki's cousin and currently the deputy military chief of staff of CMA, based in Kidal.³⁵

47. Malian intelligence services arrested Handa in Bamako on 15 September 2018, while he was attending the twenty-seventh meeting of the Agreement Monitoring Committee. According to a prominent member of MAA-CMA, Becki was communicating by phone with Handa on a regular basis. Becki also repeatedly received death threats because he had the reputation of being an influential and experienced military commander and therefore capable of effectively leading the CMA component of the Operational Coordination Mechanism.³⁶ Handa was released on 16 September.³⁷

48. The regional representative of CMA for the Timbuktu region, Ahma Ag Mohamed Ali, reportedly survived an assassination attempt on 28 September 2018.³⁸ He was travelling in his vehicle on the main road west of Timbuktu towards Ti-n-Télout when, at around 10.30 a.m., two gunmen on a motorbike shot several rounds in his direction. The same day, CMA denounced in a communiqué the recent surge of attacks and targeted assassinations against its political and military leaders.³⁹

49. On 18 November 2018, an officer of the Mouvement arabe de l'Azawad of the Platform coalition of armed groups (MAA-Platform) who had been integrated into the Operational Coordination Mechanism of Timbuktu, Mawlay Tohami, was assassinated in broad daylight by two armed men in a vehicle in the Abraz neighbourhood of Timbuktu.

50. On 29 December 2018, JNIM claimed the killing of Tohami, but not the attempt on Ag Mohamed Ali. In a typed statement circulating on social media on 21 September 2018, Djamel Akkacha (QDi.313), also known as Yahia Abou el Hammam, claimed the killing of Becki and also threatened elders of the Oulad Idriss Arab fraction of the Bérabiche, Becki's tribesmen. The Panel could not authenticate the statement with certainty.⁴⁰

³⁵ Meeting with a confidential source, Bamako, 3 November 2018.

³⁶ Meeting with a confidential source, Bamako, 4 November 2018.

³⁷ According to a confidential report dated 21 September 2018, on 15 September the CMA regional military chief of staff for Timbuktu, Colonel Alhousseini Ould Ghoulam, threatened to attack the Malian armed forces if Handa was not released by the end of the same day.

³⁸ The same day, Ag Mohamed Ali posted on Facebook: "On ne meurt pas avant son heure. Comprendra qui voudra." Available at www.facebook.com/ahma.agmohamedaly/posts/2098655073498877 (accessed on 13 January 2019).

³⁹ CMA, communiqué No. 016CD/2018-CC-CMA. Available at [Error! Hyperlink reference not valid.](#)

⁴⁰ Several details raise doubts about the authenticity of the statement: (a) the unusual format (photograph of a typed communiqué) and manner in which it was broadcast; (b) the typographical error in the reference to the Operational Coordination Mechanism (typed "MOG"), while JNIM constantly referred correctly to the Mechanism in its propaganda disseminated in 2018; and (c) the fact that the communiqué would have been issued directly by Akkacha as opposed to through the usual media channel Al-Andalus (of Al-Qaida in the Islamic Maghreb (AQIM)) or Al-Zallaqa (of JNIM). Akkacha was reportedly killed by French forces on 21 February 2019 according to a press communiqué available at www.defense.gouv.fr/operations/barkhane/actualites/barkhaneneutralisation-d-un-important-chef-terroriste.

Continuing expansion of the Coalition du peuple de l'Azawad in the western Timbuktu region

51. During the reporting period, Mohamed Ousmane Ag Mohamedoune (MLi.003) continued to strengthen his grip on his community and reinforced the military presence of the Coalition du peuple de l'Azawad (CPA) in the region of Timbuktu.

52. In addition to his position as Secretary-General of CPA and spokesperson of CME, Mohamed Ousmane has been Vice-President of the Conseil supérieur des Kel Razzaf-Ichérifén (CSKR-I) since its foundation in Raz el Ma on 22 October 2016. CSKR-I, and in particular its President, Mohamed Ali Ag Mattahel, also known as Doly and a former representative of the Mouvement national pour la libération de l'Azawad in Nouakchott, has been instrumental in the legitimization of Mohamed Ousmane as a community leader and the rise in power of the Kel Razzaf against the Kel Antessar confederation.

53. Since 2016, CPA and CSKR-I have organized several community gatherings, including in Tin-Gnere (20 km east of Lerneb) on 4 December 2016, in Goundam on 19 May 2017, in Zouara on 27 September 2017 and in In-Elou on 31 December 2017. They also promoted the drilling of a water well and the inauguration of a marketplace in Tin-Gnere on 3 January 2018, where CPA has been operating a checkpoint since 10 February 2016. On 6 January 2019, CPA and CSKR-I again organized a community gathering in Raz el Ma attended by between 200 and 400 people, mostly from the Kel Razzaf and Kel Tet communities.

54. Houka Ag Alhousseini, also known as Houka Houka, also plays an important role in Mohamed Ousmane's expansion strategy. As reported by the Panel in its 2018 final report, Houka Houka was the former qadi of Timbuktu, appointed by Ansar Eddine (QDe.135)⁴¹ in April 2012. He was the most infamous member of the network of Islamic judges locally recruited by Iyad Ag Ghali (QDi.316) to enforce Sharia law in the Timbuktu region, alongside Ahmedou Ag Abdallah, former qadi of Goundam and currently leader of the Haut conseil pour l'unité de l'Azawad (HCUA, part of CMA) in Koygouma, and Moha Ag Chaibata,⁴² former qadi in Gourma-Rharous. Both Ag Abdallah and Ag Chaibata are currently members of the interim authorities in Timbuktu representing HCUA.

55. On 27 September 2017, Mohamed Ousmane orchestrated the reinstatement of Houka Houka by the Government of Mali as a public school teacher during a ceremony in Houka Houka's stronghold of Zouara. Houka Houka was also recognized again as a qadi of reference for the entire Lake Faguibine region, administering justice during market days and settling conflicts between the different communities settled around the lake. A first-hand witness also stated to the Panel that Houka Houka travels with a vehicle bearing CPA flags and escorted by CPA armed elements.⁴³

56. The objective of Malian authorities was to use Houka Houka to improve security around Lake Faguibine and on the strategic trade routes connecting Timbuktu to

⁴¹ Ansar Eddine was added to the Islamic State in Iraq and the Levant (Da'esh) and Al-Qaida sanctions list in 2013.

⁴² According to a confidential report dated 16 May 2018, Ag Chaibata, a Kel Assouk Tuareg former member of Ansar Eddine, was in close contact with Almansour Ag Alkassoum, leader of the Almansour Ag Alkassoum *katibah* of JNIM in northern Gourma. According to a press release by the Ministry of the Armed Forces of France, Almansour was killed by Operation Barkhane forces on 12 November 2018, see France, Ministry of the Armed Forces, "Barkhane: la force Barkhane met hors de combat un groupe terroriste au Mali", 15 November 2018; Almansour's killing was also confirmed in a statement by AQIM leader, Abdelmalek Droukdel, in a speech broadcast by Al-Andalus on 11 December 2018.

⁴³ Meeting with confidential source, Bamako, 28 October 2018.

Mauritania, since he is considered by the population of the Lake Faguibine region to be the main source of security and is revered by many supporters.⁴⁴

57. Houka Houka has participated in most of the community gatherings organized by Mohamed Ousmane since 2017, contributing to Ousmane's notoriety and credibility in the region. Several confidential reports indicate that Houka Houka maintains close ties with the local *katibah* of JNIM, Al-Furqan.⁴⁵ As reported by the Panel in its 2018 final report, the *katibah*'s stronghold is located in the Alwasra area, north of Zouara (S/2018/581, para. 95). Zouara is the main marketplace for the Alwasra Arab fraction of the Bérabiche and a strategic hub between Timbuktu and Mauritania.

58. A confidential source informed the Panel that the arrest of Sheikh Abdoullaye Ag Mohamed by Operation Barkhane forces on 2 September 2018 in Almachra resulted in a surge of security incidents in the area. Ag Mohamed, a cousin of Houka Houka and an influential cleric based in Acharane, who used to work closely with the network of qadis in the Timbuktu region, is suspected of being a member of Al-Furqan and the leader of a group of armed elements affiliated with CPA.⁴⁶

59. Following the Operation Barkhane raid on his own house in Zouara at the end of August and his cousin's arrest, Houka Houka went into hiding, thinking that French forces might be hunting him as well.⁴⁷

60. On 22 October 2018, CME issued a first communiqué in which it deplored the recent deterioration of the security situation in Zouara, stating that the security arrangements decided two years ago by local communities were no longer effective, referring implicitly to the dismantling of Houka Houka's network and Ag Mohamed's arrest.⁴⁸ In a second communiqué, dated 30 October 2018, it announced, as a consequence of the growing insecurity, the establishment of a CPA base in Zouara, thereby making its long-standing presence in that strategic hub official.⁴⁹

61. The Panel considers that the sequence of events indicates that Mohamed Ousmane's CPA of and JNIM have complementary strategies in the western region of Timbuktu, based on a form of coexistence that serves their respective agendas.

Rights of reply of compliant armed groups

62. Written responses from CME, CMA and other compliant armed groups following the 2018 final report of the Panel are contained in annex 11.

⁴⁴ Confidential report, 1 October 2018; meeting with confidential source, Bamako, 2 November 2018.

⁴⁵ In the reports it is mentioned that Houka Houka would meet on a regular basis with Abderrahmane Ould Mohamed Salem, also known as Abu Talha Al Mauritania or Al Libi or Al Azawadi, leader of the *katibah*, and would be in regular contact with Akkacha; confidential reports, 16 May and 1 October 2018; confidential report, undated, shared with the Panel on 1 November 2018, on file with the Secretariat; meeting with confidential source, Bamako, 28 October 2018.

⁴⁶ Meeting with confidential source, Bamako, 28 October 2018; confidential report, 11 December 2018, on file with the Secretariat.

⁴⁷ Meeting with confidential source, Bamako, 1 November 2018.

⁴⁸ CME, communiqué No. 010/CME/2018, 22 October 2018. Available at [Error! Hyperlink reference not valid.](#)

⁴⁹ CME, communiqué No. 012/CME/2018, 30 October 2018. Available at <https://httpsahel-elite.com/2018/10/31/mali-securite-la-cme-securise-zouera-suite-aux-mecanismes-annoncee-par-le-communique-n-10-cme-2018>.

IV. Organized crime

63. Paragraph 8 (c) of resolution 2374 (2017), relating to organized crime, addresses specifically the trafficking of narcotics, persons and arms. In addition, the Panel is compelled to investigate the trafficking of otherwise licit goods, notably cigarettes and petrol, because the trafficking of such goods also carries the risk of benefiting armed groups that threaten the implementation of the Agreement.

A. Trafficking of narcotic drugs

64. In its 2018 final report, the Panel drew attention to the trafficking of cannabis resin from Morocco and along the Algeria-Mauritania border, through Mali to the Niger and Libya, with indications that armed groups had been involved in conveying the drugs through Mali. The Panel continues to investigate the implication of Malian armed groups and international criminal networks in the trafficking of narcotic drugs. In addition to the above-mentioned route, following its visit to Burkina Faso, the Panel has been compelled to consider the trafficking of narcotics through the east of the country, as detailed in annex 12.

Cannabis seizure in the Niger

65. The Panel continues to investigate the seizure in June 2018 of cannabis resin and related arrests carried out earlier in April in Niamey, as reported in its 2018 final report (S/2018/581, paras. 126–129). According to authorities of the Niger, the seized cannabis found in a compound in the Niamey 2000 neighbourhood was hidden in wooden boxes meant for the transport of oranges from Morocco. It is likely that the boxes had been transported in cooling trucks also used in a similar previous case in July 2016.⁵⁰

66. Among the arrested individuals, Abdelali Boutafala, who was earlier convicted of drug trafficking in Morocco (ibid., para. 129), is a specialist in hiding parcels of cannabis in vehicles. Drug enforcement authorities informed the Panel that arrested individuals, who had arrived from Morocco on 15 and 16 April, had gone to another depot where an initial 5 kg of cannabis resin were confiscated and boxes with hidden layers and packaging used for wrapping so-called “*valises marocaines*” containing cannabis were found.⁵¹

67. The cooling trucks transporting the supposed 10 tons of cannabis resin would have travelled from Morocco through Mauritania, Mali and Burkina Faso to Niamey. Of the 7 tons stolen by a competing network, by mid-June, 3.4 tons would already have transited through Agadez in the direction of Libya.⁵² The alleged thieves have been identified but remain at large.⁵³

68. In its 2018 final report, the Panel indicated the link between members of the trafficking ring arrested and Malian armed groups, which emerged from the arrest of Ahmadou Ag Badi, who is linked to the Groupe d'autodéfense des Touaregs Imghad et leurs alliés (GATIA) (ibid., para. 128). Authorities of the Niger further substantiate the link to Malian armed groups, pointing to Hanoun Ould Ali Mahara, a key leader of MAA-Platform, who came to Niamey at the end of May 2018 to plead for the

⁵⁰ See Moussa Aksar, “Qui protège Chérif Ould Tahar, célèbre narcotraficant du Sahel?”, *Mondeafrique*, 7 February 2017.

⁵¹ Confidential report, undated, on file with the Secretariat; meeting with the Central Office for the Repression of Illicit Drug Trafficking, Niamey, 6 December 2018.

⁵² Ibid.

⁵³ The Panel was informed earlier that they also had been arrested (S/2018/581, para. 129), but this appears not to be the case.

release of one Malian national arrested in relation to the case. The Panel was not able to reach Hanoun Ould Ali for comments.

B. Trafficking in persons and the smuggling of migrants

69. In its 2018 final report, the Panel singled out two individuals playing a central role in migrant trafficking, Baye Coulibaly and Mahamadou Ag Rhissa (MLi.002), associated, respectively, with GATIA and with HCUA and JNIM (*ibid.*, paras. 141 and 143). Coulibaly officially registered his transport company, Tinariwene (see annex 13), following the arrest of nine individuals involved in migrant smuggling in Gao in February 2018 (*ibid.*, para. 139). The Panel requested Malian authorities to provide the company's registration but at the time of writing was still awaiting a response from the national taxation office. A confidential source told the Panel that, on 28 August 2018, not long after the publication of the final report of the Panel, he saw Ag Rhissa in Bamako after Ag Rhissa arrived by air from Abidjan, Côte d'Ivoire.

C. Trafficking of otherwise licit goods

Cigarette trafficking into Mali

70. On 1 June 2018, Malian authorities confiscated 515 boxes of American Legend cigarettes imported illegally from the Niger through the Malian border town of Labézanga (see photo and records of the implicated truck in annex 14). The goods were confiscated because the transporters failed to show any import authorization and the brand of cigarettes is not authorized to be imported into Mali.⁵⁴

71. The seizure sparked unrest in the town of Gao, where, on 12 July 2018, the association of Gao-based traders and transporters locked down the town and organized a protest in front of the regional council.⁵⁵ During the night of 12 to 13 July, affiliated armed bandits looted the storage room of the National Tobacco and Matches Company of Mali,⁵⁶ the exclusive importer and manufacturer of cigarettes in Mali.⁵⁷

72. Transporters of the truck containing the seized boxes of cigarettes declared to the Malian authorities having taken the goods from Markoye, in north-eastern Burkina Faso.⁵⁸ The Panel was able to identify the re-exporter of the seized cigarettes in Niamey, Sidien Agdal of Agdal Import Export, who explained that the goods had been brought from Markoye and into the Niger at Dolbèl and had been declared at the Téra entry and Ayorou exit customs posts.⁵⁹ He further told the Panel that the seized goods were part of an order of 1,000 boxes from a Gao-based trader called Al-Bashar. Agdal further declared having suspended deliveries of a remaining 70 boxes still due to Al-Bashar in view of the seizure and its consequences in Gao, as well as a decree signed in the Niger on 12 June 2017 (annex 15) of which, he declared, he had not

⁵⁴ Procès-verbal of the seizure prepared by the National Gendarmerie in Labézanga on 2 June 2018, on file with the Secretariat.

⁵⁵ Confidential report, 13 July 2018, on file with the Secretariat; see also Ibrahima Dia, "Gao: la ville paralysée à cause d'une grève des commerçants", *Malinet*, 12 July 2018.

⁵⁶ *Le Témoign*, "La Sonatam de Gao vidée de 400 cartons de cigarettes par les mouvements armés", 17 July 2018.

⁵⁷ By Decree No. 47 PG-RM of 3 April 1970, on file with the Secretariat.

⁵⁸ Procès-verbal No. 4 by the Gendarmerie of Labézanga, 1 June 2018, on file with the Secretariat.

⁵⁹ Meeting and telephone interviews with Sidien Agdal, Niamey, 14 and 19 December 2018 and 18 January 2019.

been aware. The decree is meant to stop the transit of so-called “illicit whites”⁶⁰ with no country-specific labelling, which was the case for the cigarettes in question (see photos of cigarette pack in annex 16).

73. The decree specifies that re-exported cigarettes must display information required by the destination country, which, according to the customs declaration, was Mali (see annex 14, item 2). Agdal argued that American Legend cigarettes were for onward transport through Mali to Algeria and Europe. He also told the Panel that American Legend cigarettes were kept in a customs depot in Markoye and usually taken by smaller dealers who trafficked them straight to Mali. The Panel confirmed with other sources that the usual supply route involved the use of smaller vehicles and motorcycles to transport cigarettes from Markoye, across the Niger River at Tassiga, for further onward transport under escort of Malian armed groups associated with the Platform.⁶¹

74. American Legend is a product of Karelia Tobacco Company Inc., based in Greece, and is identified as an illicit white brand in Europe.⁶² In several reports and articles from 2017, reference is made to American Legend cigarettes being exported to Burkina Faso and trafficked through the Sahara, including Mali, to illegally return to France or Europe across the Mediterranean.⁶³

75. Karelia Tobacco provided the Panel with information on its latest shipment, on 17 March 2018, of 10,000 boxes to the company Soburex SARL of Apollinaire Compaoré in Ouagadougou through the port of Abidjan (see bill of lading in annex 17). The final place of delivery is not specified in the bill of lading, but Burkina Faso is indicated as the destination on the authorization for onward transport (annex 18). According to Karelia Tobacco, the reference code on one of the cigarette packs traded by Agdal and the label on one of the master cases of cigarettes seized show that those cigarettes are from the March 2018 shipment to Soburex (reference code is shown in annex 19). Pursuant to a 2014 agreement between Karelia Tobacco and Soburex, the latter is obliged to follow relevant legislation in retail countries and prevent consumption in countries in which it is prohibited, including the European Union, and Karelia Tobacco reserves the right to terminate the agreement in case of any violation of those terms.⁶⁴

76. Agdal likewise confirmed that his delivery to Mali came from the March 2018 shipment of Karelia Tobacco to Soburex. He further told the Panel that Soburex had brought the entire March shipment under escort by customs authorities from the Ivorian border to Markoye, where it was stocked in customs depots in preparation for re-export. The Panel is still awaiting a response from Soburex to further clarify the trading chain to Mali.

⁶⁰ Illicit whites are cigarettes that are “usually manufactured legally in one country/market but which the evidence suggests have been smuggled across borders during their transit to the destination market under review where they have limited or no legal distribution and are sold without payment of tax”. KPMG, *Illicit Cigarette Trade in the Maghreb Region* (26 July 2017). Available at www.pmi.com/resources/docs/default-source/pmi-sustainability/report-on-the-illicit-cigarette-trade-in-the-maghreb-region.pdf?sfvrsn=67a69ab5_2.

⁶¹ Interviews with trade insiders in Bamako, 28 October 2018; confidential report, 15 July 2016, on file with the Secretariat.

⁶² KPMG, *Illicit Cigarette Trade in the Maghreb Region*, p. 12.

⁶³ Confidential business intelligence report, 2017, on file with the Secretariat; Sarah O. Bakry, “Contrebande et terrorisme: les 40 milliards qui ont démasqué le réseau menaçant la Tunisie”, *La Presse Business*, 3 April 2017.

⁶⁴ Karelia Tobacco’s response to a Panel request for information was received on 16 January 2019 and included the agreement with Soburex and relevant documentation for the shipment in question.

77. On 27 July 2017, Burkina Faso adopted a decree (annex 20) to stop the transit of illicit whites, in which labelling specific to the destination country was also made mandatory. This would also be applied to re-exports, as it is stated in the country's Customs Code of 1992 that re-exports between customs depots fall under the transit regime.⁶⁵

78. Benin and Togo adopted similar legislation in 2017, which explains why the latest shipment entered Abidjan rather than Lomé, through which Karelia Tobacco previously exported to Soburex.⁶⁶

79. The Panel obtained documentation for two shipments of 10,000 boxes each in 2016. A shipment on 17 April 2016 was declared for transit through Burkina Faso, for which the transit document indicated Soburex Mali as the recipient (see annex 21, item 2). Soburex is not a registered company in Mali (see annex 22). A shipment on 14 October 2016 was blocked in the port of Lomé (see annex 23), following a set of letters dated 30 June 2016 (annex 24) from the Director General of Customs of Mali to his counterparts in Benin, Burkina Faso, the Niger and Togo to request cooperation in stopping the transit of cigarettes that were destined for Mali but did not conform to Malian regulation.⁶⁷ The shipment was released, however, on 1 February 2017 (see date of release in annex 23, item 4), but not registered in transit through Burkina Faso.

80. On 12 May 2017, the Director General of Customs of Mali addressed a letter (annex 25) to his counterpart in Burkina Faso, in which he drew attention to the two above-mentioned shipments that had arrived in Lomé in 2016 and transited through Burkina Faso to be illegally brought into Mali by way of Markoye and requested the customs authorities of Burkina Faso to take necessary action. In his reply dated 31 May (annex 26), the Director General of Customs of Burkina Faso affirmed the commitment of the customs authorities of Burkina Faso to stopping such practices. That last exchange of letters was probably why Soburex and Agdal attempted to divert the introduction of shipments into Mali by having them pass through the Niger. Agdal admitted that two previous shipments of 300 and 115 boxes (see annex 14, item 3) that he had re-exported by truck had been repacked and hidden in smaller vehicles after customs clearance in the Niger and brought illegally into Mali by his customer in Gao.

81. Customs authorities in Burkina Faso could not trace American Legend cigarettes or cigarettes of Greek origin being imported, re-exported or transited through the country in 2018.⁶⁸ According to Agdal, boxes of cigarettes are moved in convoys of several vehicles, which cannot go unnoticed (see also list of seven trucks in annex 23, item 5, meant for carrying 10,000 boxes).

82. It should be noted that exports of cigarettes without country-specific labelling from Greece are not illegal according to national law, despite a European Union directive of 3 April 2014⁶⁹ intended, inter alia, to ensure traceability, including by

⁶⁵ See art. 112 of the Customs Code of Burkina Faso, Law No. 03/92/ADP of 3 December 1992. Available at www.ifrc.org/Docs/idrl/863FR.pdf.

⁶⁶ The height of cigarette exports from Greece to Burkina Faso was in the period from 2008 to 2011 and to the Niger from 2001 to 2011. Current exports from Greece are directed towards Libya. See UN Comtrade database, available at <https://comtrade.un.org/>.

⁶⁷ In accordance with Malian regulation, the label "for sale in Mali" is mandatory and the National Tobacco and Matches Company of Mali has exclusive rights as importer.

⁶⁸ Meeting with customs authorities in Ouagadougou, 7 January 2019.

⁶⁹ Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC; there has been criticism of the lack of implementation of the European Union directive, with reference to Karelia Tobacco, in the Italian media, see Andrea Valle, "Tabacco, il contrabbando brucia 48 miliardi ma la UE fa finta di niente", *Libero*, 8 July 2017.

adding the intended market of retail sale as part of the unique identifier on cigarette packages. In a Greek law of 20 September 2016 (see annex 27) adapting Greek legislation to the European Union directive, however, article 15 of the directive, concerning traceability, is omitted. Indeed, the code on one of the cigarette packs traded by Agdal (see annex 19) does not indicate the intended market of retail sale, according to Karelia Tobacco. In accordance with the directive, the relevant provisions of article 15 are to be implemented by 20 May 2019. Greece has signed, but not ratified, the Protocol to Eliminate Illicit Trade in Tobacco Products of the World Health Organization, which came into force on 25 September 2018 and calls for similar traceability.⁷⁰

83. The selling price of a box of 50 cases of American Legend cigarettes to African distributors is \$120, which in Europe would be \$2,000, using a street value of \$4 per pack.⁷¹ By avoiding taxes, a regular shipment of 10,000 boxes, like those referenced above, would generate about \$18 million, which, minus transport costs (estimated at \$1 per pack),⁷² still leaves over \$13 million of revenue along the trading chain, or about \$6 million when retailed in North Africa.

Fuel

84. The Panel started investigating criminal networks involved in the trafficking and taxing of fuel imports to Mali from the Niger. Preliminary findings are contained in annex 28.

V. Violations of international humanitarian and human rights law

A. Killing of civilians

85. From August to December 2018, the Panel observed an increase in violations of human rights law and international humanitarian law in the country. The Panel recorded 283 violent incidents against civilians, humanitarian organizations, international security presences, including from the Joint Force of the Group of Five for the Sahel, MINUSMA and authorities and security forces of the Government of Mali. The incidents resulted in the deaths of 460 civilians, including women and children, 2 MINUSMA peacekeepers, 28 Malian soldiers and 1 government official.⁷³ Data showed a sharp increase in incidents and killings in December, the majority committed in the Mopti region.

Mopti

86. Mopti was the region most affected by violence in the second half of 2018. Intercommunal conflict, competition for resources, banditry, attacks by jihadist groups and operations by military forces most affected the Koro, Bankass and Djenné *cercles*. The absence of State institutions and the lack of accountability exacerbate the culture of impunity. Most of the incidents follow a pattern of retaliation and revenge killings, resulting in intensified cycles of violence with increasing numbers

⁷⁰ Côte d'Ivoire and Burkina Faso ratified the Protocol in 2016.

⁷¹ The street price of €3.50 for a pack of American Legend cigarettes in Paris is mentioned in an article in the French media, see Henri Seckel, "Barbès, le carrefour de toutes les combines", *Le Monde*, 15 November 2018.

⁷² Meeting with trade insiders, Bamako and Timbuktu, 5 December 2018.

⁷³ Panel of Experts database, on file with the Secretariat.

of victims. The Panel received non-exhaustive but representative information about some of the most serious incidents affecting civilians:

(a) In June 2018, in a series of attacks in the village of Koumaga, Djenné *cercle*, at least 24 Fulani civilians were killed, including 5 children. Houses were burned, goods looted and people displaced. Malian armed forces based in Djenné, 18 km from Koumaga, were alerted before the first attack but arrived too late to defend the village. The attacks were allegedly perpetrated by *dozo*, members of traditional hunting societies, from the Bambara community, according to investigations conducted by MINUSMA and human rights organizations.⁷⁴ MINUSMA corroborated another 58 attacks in the course of 2018 in the area;

(b) On 5 December 2018, the Dan Na Ambassagou militia, an armed group commanded by Youssouf Toloba and represented at the political level by David Tembiné, composed of traditional hunters and youth from the Dogon communities, attacked the Fulani village of Lessogou, 32 km south of Bankass town. At least 15 Fulani civilians, including 2 women, were killed and several houses burned. The attack was allegedly in retaliation for an earlier killing of a Dogon militia member;⁷⁵

(c) On 12 December 2018, near the village of Gari, Bankass *cercle*, Dan Na Ambassagou men hijacked a large truck transporting over 60 persons who had fled the village of Mora fearing an imminent attack. The truck was taken to Wella village, where the militiamen ordered the men to step out of the truck and executed seven men and boys. Their bodies were placed on a motorized tricycle and taken away. The remaining 30 women and 20 children were held for three days while awaiting ransom payment from their families. The village of Mora was attacked by Dan Na Ambassagou militia the following day, which resulted in at least 12 people killed;⁷⁶

(d) On 1 January 2019, armed elements, presumed to be traditional *dozo* hunters, attacked the Koulogon-Fulani village, approximately 30 km south of Bankass town. At least 38 people, including 2 women, were killed, all from the Fulani community, several houses were burned and people were displaced.⁷⁷ Nine other attacks were carried out in the Bankass *cercle* in December 2018 and, according to information collected, early warning alerts had been issued by the humanitarian community to the Government; however, little or no action was taken.⁷⁸ On 2 January 2019, the mayor of Koulogon Habe *commune*, suspected of maintaining links with radical Dogon groups, was arrested by the gendarmerie and transferred to Sévaré for investigation.⁷⁹

87. The spiral of violence in the Mopti region continues, despite the signing of a peace agreement between Fulani and Dogon communities from Koro on 28 August and of a commitment towards a ceasefire by Dan Na Ambassagou on 27 September

⁷⁴ UNHCR and MINUSMA, “Rapport sur les abus des droits de l’homme commis dans le village de Koumaga, cercle de Djenné, région de Mopti 23–25 juin 2018”, December 2018; International Federation for Human Rights and Malian Association for Human Rights, *In Central Mali, Civilian Populations Are Caught Between Terrorism and Counterterrorism: Fact-Finding Mission Report* (November 2018).

⁷⁵ Human Rights Watch, “Mali: militias kill over 75 civilians”, 18 December 2018; confidential report, 6 December 2018.

⁷⁶ United Nations confidential report, 14 December 2018, on file with the Secretariat; Human Rights Watch, “Mali: militias kill over 75 civilians”.

⁷⁷ MINUSMA, “La MINUSMA condamne l’attaque contre les civils du village de Koulogon Peul (30 km au sud du cercle de Bankass) dans la région de Mopti”, press release, 2 January 2019.

⁷⁸ Telephone interview with confidential source, 4 January 2019.

⁷⁹ Confidential report, 2 January 2019.

2018.⁸⁰ The Panel intends to investigate further the command structure of Dan Na Ambassagou, in particular to determine responsibility in the chain of command for the above-mentioned human right violations.

88. More detailed information on the Mopti region is contained in annex 29.

Ménaka region

89. During the reporting period, Ménaka was the second most violent region in the country. Clashes between armed groups, military operations and criminality negatively affected civilians and humanitarian organizations. From June to December 2018, 32 per cent of the violent incidents and 27 per cent of the civilian killings in the country recorded by the Panel were carried out in the Ménaka region. According to the most recent report of the Secretary-General on the situation in Mali, the number of killings in the Ménaka region almost doubled, from 23 during the previous reporting period to 41, including two children (S/2018/1174, para. 32).

90. Two incidents resulted in the reported killing of at least 70 civilians. The first occurred on 25 September 2018, when a group of 16 unidentified armed men on motorbikes attacked two camps in the vicinity of Inékar west, killing 27 civilians, including 2 women, and injuring 3, all from the Iboguilatane community (ibid., para. 32). The attack was allegedly committed in retaliation for an attack against the Idarfane community a few months before.⁸¹ The second occurred on 12 December 2018, when armed men on motorbikes attacked the Daoussak community in Tissalatin (55 km south-east of Ménaka), which resulted in the killing of at least 43 men and boys, the injuring of 2 and the burning of two trucks with merchandise. According to a community elder's testimony, Fulani groups in the area, armed with military weapons and riding motorbikes, attacked two nomadic Tuareg camps, Tissalatin and Awakassa, and then fled towards the border of the Niger. They did not attack the women but killed all the men they found.⁸²

91. Cross-border military operations, intercommunal violence and insecurity continue to cause forced displacement and civilian casualties in Mali and the Niger. The number of internally displaced persons in the Tillabéri and Tahoua regions of the Niger tripled between June and November 2018, reaching a total of 51,848,⁸³ while local human rights organizations report at least 36 civilians killed in Mali during the same period. Moreover, the spillover of the Malian conflict continues to affect civilians in the Niger. In one of three documented cases, it was reported that, on 5 October 2018, in Sadjò Douna, north-east of Ekrafane, a military operation conducted by Operation Barkhane and MSA elements resulted in the death of three Fulani women and a 4-month-old baby and injury to a 14-month-old boy.⁸⁴

⁸⁰ The signing of both documents was facilitated by the Centre for Humanitarian Dialogue. See Centre for Humanitarian Dialogue, "Fulani and Dogon communities from Koro sign a peace agreement in the Mopti region of Mali", press release, 28 August 2018, and "Youssouf Toloba and his Dan Nan Ambassagou armed group sign a commitment towards a ceasefire in central Mali", press release, 28 September 2018.

⁸¹ Panel of Experts database, on file with the Secretariat.

⁸² Confidential reports, 22 October and 13 December 2018; see also Reuters, "Gunmen kill more than 40 Tuaregs in ongoing Mali violence", 13 December 2018; Human Rights Watch, "Mali: militias kill over 75 civilians".

⁸³ UNHCR, "Country operation update: Niger", November 2018.

⁸⁴ Meeting with human rights activists, Niamey, 5 December 2018; meeting with government official, Tillabéri, 12 December 2018; the Panel also travelled to Ikarfane and Tarbiat on 11 December 2018 but could not conduct interviews at those locations. See also Rémi Carayol, "A la frontière entre le Niger et le Mali, l'alliance coupable de l'armée française", *Mediapart*, 28 November 2018.

B. Violations of the rights of the child and sexual violence

92. Information regarding violations of the rights of the child and sexual violence is contained in annex 30.

C. Obstruction of humanitarian assistance

93. Information concerning obstruction of humanitarian assistance is contained in annex 31.

VI. Regional political and security developments

A. Regional trends

94. Several countries neighbouring Mali are experiencing a growing trend of intercommunity cycles of violence, which terrorist groups and trafficking networks are feeding on, at times supporting, even exacerbating, local resentment against the State.⁸⁵ Over the reporting period, the Panel noted the proliferation of community-based self-defence groups that claim to protect their respective communities against outside attacks, which often lead to reprisals.⁸⁶

95. In November 2018, at its meeting on the operationalization of the African Peace and Security Architecture in the Sahelo-Saharan region, the African Union also underlined the rising number of intercommunal conflicts,⁸⁷ which are happening mostly in areas with little State presence, where a gun culture instilled in young people by terrorist groups constitutes a major threat to sustainable peace and security in the Sahel.

96. On a positive note, cross-border communities have started to address this challenge through dialogue, as illustrated by the signing of a peace agreement on 20 November 2018 by Idarfane and Iboguilitane communities from the Gao and Ménaka regions of Mali and from the Tillabéri region of the Niger.⁸⁸

97. With regard to transnational organized crime, the Panel has noted gaps in information-sharing between countries in the region. For example, relevant government authorities in Burkina Faso and Mali say that they have yet to be informed by their counterparts in the Niger with regard to the transnational cannabis resin trafficking case (see paras. 65–68), which the Niger police made public.⁸⁹

⁸⁵ International Crisis Group, “EU Watch List No. 10: from early warning to early action”, 31 January 2018; meeting with government official of the Niger on 12 December 2018.

⁸⁶ The self-proclaimed self-defence groups include ethnic *dozo* militia and Fulani groups in Burkina Faso, Mali and the Niger. There is also a Koglweogo self-defence group operating in Burkina Faso, on the border with Ghana and Togo.

⁸⁷ African Union, “5th ministerial meeting on strengthening security cooperation and operationalization of the African Peace and Security Architecture in the Sahelo-Saharan region: conclusions”, 27 November 2018.

⁸⁸ The signing of the agreement was facilitated by the Centre for Humanitarian Dialogue. See Centre for Humanitarian Dialogue, “Signing of a peace agreement between Idourfane and Ibogolitane communities in the border region of Mali and Niger”, press release, 20 November 2018.

⁸⁹ See www.facebook.com/policeniger/posts/d%C3%A9mant%C3%A8lement-dun-important-r%C3%A9seau-des-trafiquants-de-drogue-%C3%A0-niameyce-jour-15-/466225543815102/.

B. Joint Force of the Group of Five for the Sahel and regional cooperation

98. In September 2018, the headquarters of the Joint Force of the Group of Five for the Sahel (G-5 Sahel)⁹⁰ was transferred from Sévaré, in the centre of Mali, to Bamako, following the terrorist attack of 29 June 2018.⁹¹ Over the reporting period, the Joint Force conducted few operations,⁹² with only two, Odossou and El Emel, conducted from 1 to 12 July 2018. On 2 October 2018, the new Commander of the Force, General Hanena Ould Sidi, announced new operations, which had not materialized at the time of writing. An additional challenge for the Joint Force is the movement of terrorist armed groups into areas outside its operating zones.⁹³

99. On 6 December 2018, a donor meeting was held in Nouakchott to support the G-5 Sahel Priority Investment Programme.⁹⁴ Projects to be conducted in its first phase (2019–2021) include socioeconomic programmes for youth, women and small-scale farmers in the Sahel. Such projects could fill gaps in the implementation of the Agreement, on which almost no progress has been made with regard to its socioeconomic component.

100. Through its police component, the G-5 Sahel has contributed to legal and institutional reforms that are needed in the region for combating terrorism, organized crime and human trafficking. The Niger has opened a counter-terrorism police centre in Bankilaré; and Burkina Faso, Mali and Mauritania have committed to creating similar investigation units within their respective police forces.⁹⁵ These units could also include customs, immigration and border officials in order to address cross-border trafficking, which appears to be feeding the insecurity in the region. Such a development could also provide a platform for the sharing of information among States members of the G-5 Sahel.

101. The Nouakchott Process⁹⁶ remained mostly non-operational on the ground, with participants at the fifth ministerial meeting, held in Ouagadougou in November 2018, calling for more collaboration among participating States.⁹⁷

C. Individual country context

102. The individual country context for the Niger, Burkina Faso, Mauritania, Algeria and Morocco is described in annex 32.

⁹⁰ The Joint Force is planned to receive 4,000 troops from Mali and the Niger (two battalions each) and Burkina Faso, Chad and Mauritania (one battalion each).

⁹¹ The terrorist attack on the headquarters of the Joint Force caused the death of two soldiers and injury to several others.

⁹² Overall, the G-5 Sahel has been facing funding challenges. Its first donor conference, held in Brussels in February 2018, has not yielded much result, with only 20 per cent of the pledged €414 million disbursed so far.

⁹³ “The forgotten army”, *Africa Confidential*, 21 December 2018.

⁹⁴ On 6 June 2017, the G-5 Sahel Council of Ministers updated and endorsed the Priority Investment Programme. See G-5 Sahel Permanent Secretariat, “Priority Investment Programme (PIP/G-5 Sahel): first phase 2019–2021”, October 2018.

⁹⁵ For more information on the G-5 Sahel police component, see United Nations Office on Drugs and Crime, “Strong engagement from the Permanent Secretariat of the G-5 Sahel in the operationalization of the police component of the Joint Force”.

⁹⁶ The Nouakchott Process, an initiative established in 2013 by the African Union as part of its African Peace and Security Architecture, seeks to enhance and promote security in the Sahelo-Saharan region.

⁹⁷ African Union, “5th ministerial meeting on strengthening security cooperation and operationalization of the African Peace and Security Architecture”.

Annex 1: Alleged ceasefire violations

In its final report (S/2018/582) the Panel recommended the *Commission Technique de Sécurité* (CTS) to instruct the *Equipes Mixtes d'Observation et de Vérification* (EMOV) to “systematically investigate ceasefire violations”, also when one signatory armed group is involved. On 7 September, the Chair of the Committee established pursuant to resolution 2374 (2017) encouraged the CTS in a letter to the SRSG, head of MINUSMA, to implement the Panel’s recommendations. The CTS is headed by the Force Commander of the MINUSMA.

The following week, during the 31st meeting of the CTS on 13 September, the EMOV was instructed to investigate the alleged killing of civilians in the Kidal region, upon request of the representative of the CMA. According to a communiqué of the latter,¹ a convoy of nine motorbikes bearing GATIA flags and led by one MSA-member named Mohamed Ag Alhadi, killed four civilians in a *campement* of Daoussaks located in Tiderghen, 90 kilometres south of Kidal and 110 kilometres north of Talataye, between Amassine and Oulak. The same day, a joint communiqué was issued by GATIA and MSA-D rebutting CMA’s accusations and stating that the killings were the result of a local score-settling dispute.²

During the 32nd meeting of the CTS on 11 October 2018, the representative of the Plateforme, CMFPR-1 military chief of staff Djibrilla Moussa Diallo, requested the EMOV to investigate the alleged targeting of Fulani settlements in the region of Ansongo by Barkhane, MSA and GATIA (also part of the Plateforme), which allegedly resulted in the killing of civilians and looting of villages.

Upon request of the Panel, MINUSMA indicated that if investigations had not yet started despite CTS instructions, which were reiterated again during its 33rd session on 7 December 2018, it was because “CMA has still not provided exact coordinates [...] for the location of the abuses which supposedly took place at the limit between Sector North and East between Amassine and Oulak”.³ However, according to the minutes of the meeting of the 33rd session, the EMOV in Kidal would be still awaiting availability of MINUSMA escort.

The Panel reiterates its recommendations regarding systematic investigations by EMOV of potential ceasefire violations by signatory armed groups, and considers that MINUSMA should provide support to deployment of EMOV in a timely manner, to prevent loss of evidences and facilitate collection of testimonies from victims and witnesses.

¹ Communiqué No. 010/2018/ CC-CD-CMA of 1 September 2018, accessed on 11 January 2019 at <http://mnlamov.net/actualites.html?start=10>.

² Communiqué No. 010/2018/CC-CD-CMA of 1 September 2018, accessed on 11 January 2019 at [https://www.facebook.com/ahmed.ghamdouna/posts/941356022738505?__xts__\[0\]=68.ARBgZ5gF6fN4TXQ9q_rMTIqCGisnrMyKXez-1eFYbEZlhl6](https://www.facebook.com/ahmed.ghamdouna/posts/941356022738505?__xts__[0]=68.ARBgZ5gF6fN4TXQ9q_rMTIqCGisnrMyKXez-1eFYbEZlhl6).

³ Email communications from MINUSMA-CTS secretariat, 14 and 15 January 2018.

Annex 2: Pact for Peace in Mali, document obtained by the Panel from confidential source on 23 November 2018



PACTE POUR LA PAIX AU MALI

Entre

Les Nations Unies, représentées par le Représentant spécial du Secrétaire général des Nations Unies au Mali, d'une part ;
et
Le Gouvernement du Mali, représenté par le Ministre de la Cohésion sociale, de la Paix et de la Réconciliation nationale, d'autre part ;

Préambule

Conformément au paragraphe 5 de la résolution 2423 du Conseil de sécurité, adoptée le 28 juin 2018, le Gouvernement de la République du Mali et l'Organisation des Nations Unies s'accordent à conclure le Pacte pour la Paix au Mali avec le soutien de la Médiation internationale ;

On entend par « Pacte », la ferme réaffirmation du Gouvernement de la République du Mali à accélérer la mise en œuvre intégrale et inclusive de l'Accord, conformément aux articles 2 et 4 dudit Accord ;

On entend par « Accord », l'Accord pour la paix et la réconciliation au Mali, issu du processus d'Alger.

Objectifs

Au vu de ce qui précède, le Gouvernement de la République du Mali réaffirme son engagement avec le soutien de la communauté internationale à accélérer la mise en œuvre intégrale et inclusive de l'Accord, essentielle à la stabilité du Mali ainsi que de la région sahélo-saharienne.

Engagements

1. Dans le cadre de cette mise en œuvre accélérée, le Gouvernement de la République du Mali effectue un point de situation des actions prioritaires de la Feuille de route du 22 mars 2018, en identifiant notamment les obstacles persistants et s'assure que ces actions prioritaires sont réalisées ainsi que les critères de suivi (benchmarks) de mise en œuvre de l'Accord remplis dans le temps imparti ;
2. Le Gouvernement de la République du Mali poursuit résolument la mise en œuvre des réformes clés, avec toute la diligence requise, notamment dans le cadre de cet Accord, relatives aux questions politiques et institutionnelles, à la défense et à la sécurité, au développement socio-économique et culturel ainsi qu'à la réconciliation, à la justice et aux questions humanitaires, et ceci en conformité avec la Résolution 2423 (2018) ;
3. Le Gouvernement de la République du Mali réitère son profond attachement à une approche inclusive, en tenant compte des réalités du terrain et en associant toutes les forces vives de la Nation, conformément à l'article 51 dudit Accord ;

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Annex 3: Inclusiveness in the *Commission Technique de Sécurité* (CTS)

The *Commission Technique de Sécurité* (CTS) is a commission created by the Agreement that answers to the CSA defence and security subcommittee and is mandated to address security issues, monitor the ceasefire and implement trust-building measures among signatories.

Splinter groups were allowed as observers in the *Commission Technique de Sécurité* (CTS) (see S/2018/581, paragraph 30), but this was suspended during its 11 October meeting after the CMA expressed reservations.⁴

The issue of inclusion of splinter groups in the CTS, as well as the *Equipes Mixtes d'Observation et de Vérification* and the coordination of the MOC was referred to the subcommittee meeting on defence and security on 9 November 2018 without reaching any conclusion, the CMA arguing the issue was to be addressed at the political level.⁵

During the *Comité de Suivi de l'Accord* (CSA) plenary session of 12 November, the CMA considers only the Coalition du Peuple de l'Azawad (CPA) and Coordination des Mouvements et Forces Patriotiques de Résistance 2 (CMPFR-2), whose leaders signed the Agreement in their personal capacity, to be included.⁶ On the other hand, Plateforme is open to inclusion of other dissident groups, including MSA.

⁴ Statement of conclusions of the 28th CSA of 15 October 2018, archived at the Secretariat.

⁵ Minutes of the 26th Subcommittee meeting on defence and security, 9 November 2018, archived at the Secretariat.

⁶ Statement of conclusions of the 29th CSA of 12 November 2018, archived at the Secretariat.

Annex 4: Screenshots extracted from video footage of the organised Protest by CMFPR armed elements and military leadership to prevent consultations in Gao on 15 November 2018, obtained by the Panel from a confidential source on 19 November 2018



CMFPR armed elements wearing military uniforms and FAMA insignias



CMFPR armed elements wearing military uniforms and CMFPR-1 (left) and 2 (right) insignias



CMFPR armed element dressed with MINUSMA tunic



CMFPR-1 armed elements riding on a pick-up truck vehicle mounted with a machine gun



CMFPR-2 armed elements riding on a pick-up truck vehicle



CMFPR armed elements riding a pick-up truck vehicle from the MOC (number plate 009735 AMA)



From left to right: Colonels Hamidou Touré (CMFPR-1), Alassane Maïga (CMFPR-2), Abdoulaye Maïga (CMFPR-1) and Mahamadou Diarra (FLN/CMFPR-1 and EMOV)

Annex 5: Operationalisation of interim authorities

By 11 January 2019, in the region of Taoudenni, only two (Taoudenni and Achourat) out of six *cercles* had been made operational, with their authorities taking office on 29 October 2019. The other four *cercles* (Foum-Elba, Boujebeha, Arouane and Al Ourche) remain non-operational, due to unresolved issues between the government and signatory armed groups.⁷

At the 26th session of the political and institutional subcommittee of the CSA, held on 11 January 2019, the parties agreed to speed-up this process and requested the concerned armed groups to provide their candidates for appointments at the remaining *cercle* positions of Taoudenni by 30 January 2019. In addition, the Panel has been informed that the government is not providing enough resources to make all interim authorities fully functional.⁸

⁷ Confidential report, 9 January 2019.

⁸ Meeting with confidential source on 3 November 2018 in Bamako.

Annex 6: Letter dated 26 November 2018 from MINUSMA force commander addressed to the Secretary General of the CMA⁹



⁹ Leaked on social media but also available in CMA response to it dated 2 December 2018, available at <https://httpsahel-elite.com/2018/12/02/mali-communique-du-comite-directeur-de-la-coordination-des-mouvements-de-lazawad-cma-minusma/>.

Annex 7: DDR registration figures

Initially expected to encompass 15,000 combatants, the Panel already expected in its final report (S/2018/581, paragraph 49) that number to be doubled, considering the opening of registries to all compliant armed groups on their own account.

By the end of October 2018, 36,500 combatants were registered, but Plateforme had sent an additional list of 15,000 to be included.¹⁰ Numbers for armed group integration into the military, paramilitary and special forces are still being discussed among parties, but a number of 6,000 in total is on the table (2,000 for the national army, 2,000 for paramilitary forces and 2,000 for special forces, i.e. anti-terrorist units, foreseen in the Agreement).¹¹

The national commission on DDR expects some 15,000 combatants to be eligible for DDR, expressing a desire the remainder to be taken into account in international donor programs.

Above figures are for northern Mali. For central regions (Sègou and Mopti) an additional 1,000 combatants are foreseen for integration in Malian security and defense forces and 6,000 for socioeconomic reinsertion.¹²

¹⁰ Meeting with the National DDR Commission, Bamako, 31 October 2018.

¹¹ Ibid; Joint Committee and Panel meeting with Plateforme representatives, Bamako, 3 December 2018; see also <https://www.maliweb.net/la-situation-politique-et-securitaire-au-nord/lancement-officiel-du-processus-de-ddr-hier-mardi-a-gao-le-quota-dintegration-des-groupes-armes-dans-larmee-de-terre-fait-polemique-2785928.html>

¹² According to minutes of a extraordinary meeting on 24 January 2019 of the Commission Technique de Sécurité meeting Minutes, archived at the Secretariat.

Annex 8: Call for registration of former members armed and security forces (including elements from signatory armed groups)

Communiqué conjoint des Ministres de :

- la Cohésion Sociale, de la Paix et de la Réconciliation Nationale ;
- la Défense et des Anciens Combattants ;
- la Sécurité et de la Protection Civile.

Les Ministres de la Cohésion Sociale, de la Paix et de la Réconciliation Nationale ; de la Défense et des Anciens Combattants ; de la Sécurité et de la Protection Civile, conformément aux dispositions de l'Accord pour la Paix et la Réconciliation, issu du processus d'Alger, et au plan d'actions actualisé endossé à l'atelier de haut niveau tenu sur les volets " Défense- Sécurité" de l'Accord, invitent les militaires anciennement membres des Forces Armées et de Sécurité à se faire enregistrer auprès de la Région Militaire la plus proche de leur actuel lieu d'habitation à partir du 15 Janvier 2019.

Le regroupement définitif pour les centres de cohésion débutera le 30 Janvier 2019.

Les Ministres remercient les différents mouvements, les parties prenantes à l'Accord pour les dispositions utiles qu'ils voudront bien faire prendre pour le bon déroulement des opérations.

Bamako, le 17 JAN 2019

Le Ministre de la Défense et des Anciens Combattants



Professeur Tiemoko SANGARE
Officier de l'Ordre National

Le Ministre de la Sécurité et de la Protection Civile



Général de Division Saïf TRAORE
Officier de l'Ordre National

Le Ministre de la Cohésion Sociale, de la Paix et de la Réconciliation Nationale



Madame ROUARE
Officier de l'Ordre National

Annex 9: CSA subcommittee meeting on reconciliation justice and humanitarian issues of 9 November 2018

The Agreement Monitoring Committee subcommittee on reconciliation, justice and humanitarian (“the subcommittee”) met on 9 November to follow up on progress made. It should be noted that the subcommittee had not met since June 2018.

The main progress noted was the commencement of the work of the International Commission of Inquiry (CoI) in October 2018.

Another noted progress regards the Truth, Justice and Reconciliation Commission (“the Commission”) taking an increasing number of testimonies. According to the Secretary- General’s report of 28 December 2018 (S/2018/1174, paragraph 39) “during the reporting period, 887 individuals testified before the Commission. So far, the Commission has received a total of 10,247 depositions since 3 January 2017”. The commission has according to authorities in Niger and Burkina Faso not undertaken visits to refugee camps since 2016. No information was available on Mauritania at the time of writing this report.

On the reform of justice sector, the universal of access to justice and the reestablishment of the role of “Cadis” in local administration of justice, the Government reportedly has hired consultants to advise on best ways of undertaking the tasks. No progress was reported on the operationalization of the commission on release of prisoners.

Annex 10: Jihadist propaganda related to the MOC

An audio speech of Djamel Okacha broadcasted by al-Zallaqa Media Foundation on 23 October 2018 calling “all the soldiers and officers involved in what is known by the acronym MOC, inviting them to repent to Allah and seek forgiveness and turn back from their transgression and loyalty to the Christians and the enemies”, and then referring explicitly to the “Gao operation” and to “the end met by some of your leaders” – implicit reference to the assassination of Becki and Tohami; audio speech of Abu Dujana al-Qasimi, a Saudi national formerly spokesperson of Al Mourabitoune, broadcasted by al-Zallaqa Media Foundation on 2 January 2019, recalling that as soon as the MOC started, “the Mujahideen circulated awareness-raising statements warning against participating in this dirty plan” and that “advice, guidance and explanation was also directed to the tribal dignitaries and their leaders”.



Screenshot of the video of the audio speech of Djamel Okacha broadcasted by al-Zallaqa Media Foundation on 23 October 2018

The jihadist organization, via its local katibas, continues indeed to portray itself as the only credible alternative to restore security and justice. The last propaganda video broadcasted by al-Zallaqa Media Foundation on 2 January 2019 illustrates clearly this strategy: in his speech, Abu Dujana al-Qasimi, after focusing first on the MOC, say: “Oh reasonable ones, think of the lack of security that the Muslims in Mali are experiencing” and that Muslims should “remember how the Mujahideen managed in just a few days, and with modest equipment, to achieve peace, which all these forces failed to bring about”, making clear reference to the jihadist rule of northern Mali in 2012.



Screenshots of the video of Abu Dujana al-Qasimi broadcasted by al-Zallaqa Media Foundation on 2 January 2019

Annex 11: Reply letters from compliant armed groups received by the Panel or published by compliant armed groups following the publication of the Panels 2018 final report

1: Coordination des Mouvements de l'Azawad (CMA)¹³

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COORDINATION DES MOUVEMENTS
DE L'AZAWAD (CMA)



تنسيقية الحركات الأزواذية
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Kidal le 03 Septembre 2018

**REMARQUES ET SUGGESTIONS RELATIVES AU RAPPORT FOURNI
PAR LE GROUPE D'EXPERT DU CONSEIL DE SECURITE**

La CMA salue la mission du Groupe d'experts créée pour l'application de la résolution 2370 et se réjouit du renouvellement de son mandat.

La CMA réitère son adhésion aux objectifs du mandat consistant à *désigner les personnes responsables ou complices d'activités ou de politiques faisant peser une menace sur la paix, la sécurité ou la stabilité au Mali ou ayant pris part directement ou indirectement à des telles activités ou politiques.*

La CMA a lu avec tout l'intérêt qui s'impose le rapport final du groupe d'Experts présenté le 08 Août 2018 à la Présidente du Conseil de Sécurité, et les félicite pour la qualité du travail fourni en un laps de temps record souhaitant qu'il puisse être un outil à hauteurs d'espoirs pour faire avancer le processus de mise en œuvre intégrale de l'Accord pour la Paix et la Réconciliation signé depuis 2015.

Convenons ensemble que les contraintes du temps imparti, l'immensité de la zone à couvrir, le nombre et la diversité des courants antagonistes qui traversent l'espace concerné sont autant de facteurs qui impactent nécessairement sur la qualité du travail produit par le panel d'experts.

Nous regrettons cependant, qu'au lieu d'explorer et identifier les véritables causes de blocage notamment les questions politico-institutionnelles, de sécurité, de justice et de développement, le rapport s'est globalement appesanti sur les conséquences de la non mise en œuvre de l'accord.

¹³ Document shared during joint Committee and Panel meeting with CMA representatives in Bamako on 4 December 2018, and received by email on 5 December 2018.

Ceci étant, il sied à la CMA de relever ce qu'elle estime être des incohérences, malentendus, approximations et/ou allégations propres à créer la confusion et altérer le bien-fondé même de la mission.

La CMA étant partie signataire de l'accord de Paix et de Réconciliation issu du Processus d'Alger se distingue de par ses objectifs initiaux des mouvements dits « dissidents ».

Elle reste fidèle à son étiquette première de protéger et porter haut les revendications des populations de l'Azawad singulièrement celles contenues dans l'Accord.

Par principes, elle se défend d'endosser par défaut toute ou partie de responsabilité avérée de crimes commis par un individu ou groupe d'individus se réclamant de son obédience et n'interférera dans aucune sanction justifiée visant le ou les auteurs. Elle lutte avec tous ses moyens pour circonscrire tous actes portant préjudice aux populations dans ses zones d'influence.

La CMA considère que l'amplification de la violence intercommunautaire n'est que l'une des conséquences de la guerre asymétrique menée par des groupes armés à connotations ethniques auprès des forces armées maliennes et Barkhane contre la nébuleuse terroriste.

Les unités des forces armées **reconstituées** auront à faire face dès leur redéploiement à tous les défis sécuritaires y compris la lutte contre le terrorisme et la criminalité organisée et transfrontalière sans impacter négativement sur la vie des populations.

La CMA est convaincue que ces **forces légales** demeurent la solution pérenne pour rétablir la sécurité conformément à l'esprit de l'Accord.

Pour obéir aux principes de transparence, d'équité et de neutralité dont la mission est nécessairement investie, la CMA présume que des investigations profondes et contradictoires sont les paramètres de base pour l'établissement de la vérité.

Partant de cet axiome, nous avons malheureusement relevé quelques exceptions entre ces principes fondamentaux et la méthode utilisée par le groupe de travail informel du Conseil de Sécurité dans le présent rapport ne serait-ce que celui de la présomption d'innocence ou de l'exposition de personnes citées toutes autres que ses propres sources d'informations, à des risques éventuellement préjudiciables.

Le Groupe d'experts est presque affirmatif lorsqu'il fait part d'actions posées par des personnes membres ou sympathisants à la CMA. Par contre, il parle de simples allégations « persistantes » pour évoquer des accusations pourtant étayées impliquant les Forces Armées Maliennes.

Est-il nécessaire de rappeler l'impérieuse obligation de communiquer en temps utile aux parties citées dans le rapport les observations faites à leur propos afin d'apporter des réponses adéquates avant toute formalisation éventuellement préjudiciable.

La CMA a noté que la visite de Monsieur Alhabass AG INTALLA, Secrétaire Général du HCUA dans la région de Ménaka a fait l'objet d'une lecture partisane et biaisée.

Cette visite s'inscrivait simplement dans un large programme élaboré par la CMA relatif aux besoins de restitution périodiques de l'avancement du processus de paix, de prise de contact avec nos bases, de sensibilisation des populations pour une meilleure appropriation de l'accord et surtout rehausser la confiance presque émoussée des populations du fait des retards cumulés quant à sa mise en œuvre. Une mission similaire qui rentre dans le cadre du programme a été effectuée par son homologue Billal AG ACHERIF, Secrétaire Général du MNLA dans la Région de Tombouctou.

Suite à ces deux visites, la CMA a enregistré avec satisfaction, l'adhésion des nombreuses populations des régions concernées à ces idéaux sans tenir compte de leurs obédiences d'origines.

La CMA dément formellement toute allégation faisant état de rencontre du Secrétaire Général du HCUA avec des groupes armés terroristes.

Les cadres des rencontres tenues publiquement, élargies aux autorités locales témoignaient suffisamment du contenu de la mission qui a été

notifiée le jour du départ au bureau régional de la Minusma à Kidal en coordination permanente avec le bureau régional de la Minusma à Ménaka.

Le nombre de véhicules, les armements, le nombre d'éléments, les chefs de bord ont été consignés du départ jusqu'au retour. Les étapes étaient constamment signalées aux bureaux régionaux jusqu'à la réception de la délégation à Ménaka par le Contingent de la Minusma, en présence du Gouverneur de la Région, des éléments des forces Barkhane et des autorités civiles.

L'évolution croissante du nombre des véhicules constatée s'explique par le fait qu'à chaque étape les responsables de la base concernée se joignent à la mission jusqu'à l'étape suivante.

Le Gouverneur de la Région de Ménaka a présidé en personne à la première rencontre en présence de ses collaborateurs et de toutes les autorités locales.

La seconde rencontre dédiée aux ONG locales et les Organisation de la Société Civile a été présidée par le Président de l'Autorité Régionale en présence du Gouverneur et des représentants de l'Etat.

Quant au Maire de Talataye, Mr Salah AG AHMED, membre du HCUA résidant à Kidal depuis 2013, cité dans le rapport comme étant agent de liaison de l'EIGS, il importe de signaler qu'il a été chargé le 17 Novembre 2017 par la CMA de préparer la visite du Secrétaire Général du HCUA dans son fief d'origine.

Il faut rappeler que la première date retenue était le 20 Novembre 2017.

A son arrivée, il a animé une assemblée dans les locaux de l'école de Talataye pour le renouvellement de l'ASACO (Association de Santé Communautaire) de la dite Commune. Par manque de consensus, le renouvellement n'a malheureusement pas eu lieu.

L'information à caractère publique peut être confirmée par tous les notables et les intervenants dans le domaine de la santé.

Le 18 du même mois, il a coordonné les différents préparatifs de la visite dans le cadre de sa mission initiale (achat d'animaux, produits alimentaires,

location des tentes) en symbiose avec les opérateurs intervenant dans ces derniers domaines.

Durant tout son séjour prolongé à cause du décalage de la visite annoncée, Salah AG AHMED, était constamment sous les feux des projecteurs locaux en tant qu'organisateur d'une visite attendue. Les témoignages sont donc nombreux.

Il est aberrant de l'indexer sur simples informations douteuses comme étant lié de près ou de loin à un certain Abdallah AG Albakaye nommé dans le rapport, avec lequel il avoue ne partager aucune affinité encore moins qu'avec Iyad AG Aghaly.

Son influence relative en tant que Maire de la Commune de Talataye issu du clan Dawsahak et son adhésion à la CMA à travers le HCUA lui valent des antipathies de ses « frères » du MSA.D avec lesquels il ne partage pas les idéaux claniques, régulièrement exprimées à travers divers canaux de propagande et autres actes d'intimidation.

Son adhésion au HCUA et celle récente de nombreux notables également cités, issu de son clan sont à l'origine de cette stigmatisation calomnieuse, de dénonciation abusive et de règlements de compte directs et indirects qui anime certains esprits revanchards.

La CMA qui inscrit son combat dans le cadre de la protection et de l'amélioration des conditions de vie de toutes les populations civiles ne peut que saluer toute nouvelle adhésion en faveur de l'une de ses composantes.

Toutes insinuations tendant à faire croire que ces nouvelles adhésions sont dictées par des milieux djihadistes ou des pressions externes sont pernicieuses et totalement infondées.

La CMA estime que les experts sont par essence suffisamment prémunis contre toutes manipulations tendancieuses, précautions nécessaires afin de ne pas entacher la crédibilité de la mission en puisant sur son capital d'impartialité objective jusqu'établissement de la vérité et son corollaire, la distribution de la justice.

La CMA estime avoir pleinement joué sa partition dans la mise en œuvre de l'Accord pour la Paix et la Réconciliation issu du processus d'Alger en assumant ses engagements malgré toutes les contraintes. Elle n'endosse pas la responsabilité des retards accusés, qu'elle n'a eu cesse de dénoncer, dus essentiellement à des ajournements de la partie gouvernementale dont l'évolution dans un environnement globalement difficile et instable ne dédouane guère de sa responsabilité régaliennne.

La CMA reste entièrement disponible pour éclaircir toute zone d'ombre susceptible de porter préjudice à ses engagements et responsabilités.

Le Président de la CMA

P/O Le Chef de la Délégation CSA

2 : Coordination des mouvements de l'entente (CME)¹⁴

¹⁴ Letter available at <http://malijet.co/nord-mali/le-president-en-exercice-de-la-cme-repond-au-rapport-du-groupe-dexperts-onusien>.



**COORDINATION DES MOUVEMENTS DE
L'ENTENTE (CME)
(MSA, CPA, FPA, CJA, MPSA)**

**A Monsieur Le Représentant Spécial du Secrétaire Général des
Nations Unies au Mali (Chef de la MINUSMA)**

Objet : Droit de réponse au (Rapport final du Groupe d'expert créé en application de la résolution 2374/2017 du Conseil de sécurité sur le MALI)

Monsieur le Représentant Spécial,
Nous avons lu avec beaucoup d'intérêt, le rapport final du Groupe d'expert cité en référence et nous vous félicitons pour l'initiative qui ne peut que contribuer à la consolidation de la paix et la stabilisation au Mali objet de votre mission.

Nous avons constaté que le rapport a brassé la situation de l'accord pour la paix et la réconciliation au Mali issu du processus d'Alger ainsi que ses parties signataires dans le moindre détail. Nous en félicitons les experts pour le travail abattu et nous souhaitons qu'il contribuera efficacement à lever les blocages à cet accord.

Dans ce cadre nous avons remarqué que certains paragraphes du rapport indexe la CME comme facteur de blocage de l'APR. Nous nous réjouissons que l'argument avancé par ce rapport est le fait que la CME est exclu de l'accord. Le rapport indique clairement que le combat de la CME est légitime car c'est un combat d'inclusion et cela est conforme avec l'esprit de l'accord d'Alger signé le 15 mai 2015 et parachevé le 20 juin 2015 (l'accord étant le seul outil juridique dans le conflit inter-malien). Je rappelle que la CME est composé de cinq mouvements (CPA, MSA, CJA, FPA et MPSA), tous ces mouvements ont un seul facteur commun qui est l'exclusion. Bien qu'en grande majorité ces mouvements existent bien avant la signature de l'accord et appartenaient soit à la CMA ou à la plateforme ils ont été exclu de l'accord juste après sa signature. Le seul objectif de leurs adhésion à la CME est de recouvrer leur droits en tant que signataires aux seins des parties dans les différentes structure de l'accord.

En lisant entre les lignes du rapport l'ont se rend compte qu'il considère que la CME n'est qu'un seul mouvement tout en ignorant les autres composantes de la CME ou de qualifier d'autres comme petits groupes. Des Groupes qui compte plus de huit cent combattants ne peuvent être considérés comme petits ni ignoré dans un processus. En tant que membre de cette coordinateur secrétaire général d'un mouvement et actuellement président en exercice de la coordination à aucun

moment durant leur mission, les experts indépendants n'ont essayé de prendre contact avec moi, aucun échange ni discussion n'a eu lieu entre nous.

Malgré que notre combat est légitime, les rapporteurs se sont basés dans le paragraphe 97 sur les allégations des responsables d'une des parties qui n'a jamais caché son hostilité à l'inclusion des mouvements de la CME aux différentes structures de l'accord. Les propos d'un adversaire ne peuvent être utilisés pour condamner un autre dans un conflit aussi complexe que celui du Mali.

Le rapport a été soigneusement rédigé mais il a fondé certaines accusations sur des arguments fragiles car ils proviennent de ceux mêmes qui sont à l'origine de cette exclusion (La CMA) donc qui constitue réellement le vrai facteur de blocage.

Nous en sommes convaincus que le blocage de l'accord est un acte grave qui complique le conflit et met en danger la vie des populations. Il est bon à rappeler que la CME ne peut être plus facteur de blocage que les parties elle-mêmes (CMA, plateforme et gouvernement) qui ont les moyens de se faire valoir dans différentes structures tels que : Le CSA et ses sous-comités. Jamais la CME n'a été à l'origine d'un report d'une réunion du CSA, jamais la CME n'a été à l'origine d'un report d'une mise en place d'un MOC, jamais la CME n'a été à l'origine d'un blocage d'une autorité intérimaire de Région ou de Cercle. Ceux qui bloquent et continuent de bloquer sont les parties à l'accord qui sont suffisamment représentées aux seins des structures pour le faire et dont certaines continuent impunément à violer le principe de son exclusivité et à méconnaître qu'ils ne sont pas les seuls signataires.

Les éléments de la CME au sein du MOC de Gao ou du DDR dont les rapporteurs font référence dans leur paragraphe 98, sont le fruit d'un quota que le gouvernement a donné au mouvement exclus dont la CME représente la grande partie. Parmi les mouvements qui ont reçu ce quota l'on peut citer à titre d'exemple le MSA Dosshak, la CMFPR2, Le Gandaizo, le Gandalassalizo et bien d'autres mouvements. Le quota en question a fait l'objet d'un consensus à la suite d'une longue négociation entre les parties signataires et la médiation internationale. Ce quota n'est pas le fruit d'une action de violence de la CME. Mais d'une réclamation de droit de tous les mouvements exclus.

Le rapport a mis l'accent sur un grand nombre de points qui sont parmi les facteurs réels du blocage de l'accord et qui n'ont aucun lien avec la CME. Il a été également question dans ce rapport de différentes violations de droit humain ainsi que des violations de cessez-le-feu qui sont directement liés au non-respect des clauses de l'accord. Au moment de la rédaction du rapport et jusqu'à cet instant le MOC de Tombouctou n'est toujours pas opérationnel peut-on nous dire, par la faute desquelles des parties du moment que nous sommes certains que ce n'est pas la CME qui le retarde comme le prétend le paragraphe 98 du rapport ? La CME n'a jamais focalisé son action sur la création d'une quatrième partie à l'accord.. Aucun document constituant la CME ne mentionne son aspiration à

devenir quatrième parties. Le combat des mouvements de la CME a toujours été l'inclusion conformément à l'esprit de l'accord et de toutes les résolutions du Conseil de sécurité des Nations Unies concernant le Mali qui recommande à chaque fois l'application inclusif de l'accord pour la paix et la réconciliation au Mali issu du processus d'Alger.

L'objectif de ce rapport tant attendu est d'identifier les parties à l'origine du blocage afin de proposer des sanctions des sanctions à leurs encontre et diligenter son application de manière inclusif et efficace. La CME est tellement crédible et sincère dans ses actions qu'elle ne peut devenir le bouc émissaire dans cette affaire et ne peut assumer la responsabilité d'une telle accusation.

Le paragraphe 111 du Rapport du Groupe des Experts accuse le Chef d'état Major de la CPA (Mouvements membre de la CME), Alkassoum Ag Abdoulaye par des soit disant informations crédibles recueillis pour sa participation à deux attaques contre les forces armées maliennes les 24 octobre 2017 et 27 janvier 2018. La CME à pris acte de cette grave accusation qui ne peut parvenir que de ses adversaires en particulier ceux là que les experts ont cité dans le paragraphe 98 (commentaire 121) de leur rapport. La CME s'inscrit en faux contre cette accusation. Toutes fois, tout en restant disponible et déterminer en toute transparence à faire la lumière sur cette question elle suggère aux enquêteurs d'approfondir leurs investigations en cherchant des sources plus crédibles.

Monsieur le représentant spécial,
La CME fonde un grand espoir sur l'accord pour la paix et la réconciliation au Mali issu du processus d'Alger et demande son application intégrale.

La CME ne demande que son inclusion dans la mise en œuvre de l'accord qui est un droit garantit, les options à l'inclusion sont nombreuses. Devenir une quatrième partie n'est qu'une option que nous n'avons jamais exigée mais qui est toujours évoquée par la CMA.

Monsieur le représentant spécial,
La CME est reconnaissante pour tous les efforts que votre institution fournie pour la sécurisation et la stabilisation du Mali. La CME se réjouit également de votre assistance sans faille pour le redéploiement de l'administration malienne dans le nord ainsi que l'assistance constante aux populations dans le domaine de la santé, l'éducation ainsi que dans le domaine de l'accès à l'eau potable, renforcement du cheptel pour n'en citer que ceci parmi tant d'autres services.

Enfin la CME réitère toute sa reconnaissance au Comité de Suivi de l'Accord en particulier son Président l'Ambassadeur Ahmed Boutach, qui n'a ménagé aucun effort pour préserver et garantir le caractère inclusif de cet accord.

Restant à votre entière disposition pour l'accompagnement dans l'accomplissement de votre noble mission, Veuillez, agréer, Monsieur le représentant spécial, l'expression de notre haute distinction.

Bamako le 30 aout 2018

Le Président en Exercice de la CME

Boubacar Sidigh Ould Taleb



A handwritten signature in blue ink, appearing to read 'Boubacar Sidigh Ould Taleb', is written over the seal.

3 : Congrès Pour la Justice dans l'Azawad (CJA) – CME¹⁵

Actualité : Congrès Pour La Justice Dans L'Azawad

31 August 2018 ·

[#Minusma](#) [#gouvernement](#) du Mali, [#Barkane](#) [#CMA](#) [#plateforme](#)

Le récent rapport de l'ONU sur la situation au Mali intitulé "Lettre datée du 8 août 2018, adressée à la Présidente du Conseil de sécurité par le Groupe d'experts créé en application de la résolution 2374 (2017) du Conseil de sécurité sur le Mali" en sa page 26 parle d'une réintégration du CJA à la CMA suite à une rencontre intercommunautaire à Zarho le 31 Mars 2018 par le biais du chef Abdoul Majid Ag Med Ahmad dit Nasser. Le CJA, en attendant sa réaction détaillée qui est en cours par son président Azarok Ag Inaborchad attire déjà l'attention des acteurs de l'APR issu du processus d'Alger sur l'inexactitude de ce passage du rapport et profite pour demander à l'ONU et à ses experts de fournir désormais plus d'efforts pour avoir la bonne information au lieu de se contenter du surplace et des allégations tendacieuses dénuées de toute objectivité! Juste pour rappel:

1) la rencontre de ZARHO du 31 Mars 2018 était une rencontre d'une partie de kel antessar et alliés(côté Est de Tombouctou) à l'image de la tournée de Nasser côté Ouest de Tombouctou en Octobre 2017 donc ne concernait en rien le CJA en tant que mouvement et il n'a jamais été évoqué au cours de ladite rencontre.
2) le chef Abdoul Majid Ag Med Ahmad dit Nasser évoqué dans ce rapport n'est pas le président du CJA et ne fait même pas partie de la direction politique du Congrès pour la Justice dans l'Azawad CJA donc ne peut aucunement se prononcer sur la politique du mouvement.
3) Le CJA est régit par des statuts et règlements issus de son 1er congrès statutaire de Décembre 2016 à Razelma et donc seul sur la base de ces dispositions réglementaires peuvent se prendre les décisions sur sa politique.

3) La direction politique et militaire du CJA n'a jamais convoqué de congrès extraordinaire après celui ordinaire de Razelma pour que des experts de l'ONU tirent des conclusions quelconques sur ce qu'il devient ou pas.

4) Le communiqué ci-dessous émanant de la direction politique du CJA a été publié dans la presse et soumis à l'ensemble des chancelleries à Bamako ainsi qu'aux autres parties de l'APR immédiatement après la rencontre de ZARHO pour démentir les rumeurs sur sa dissolution où étiez vous monsieurs les experts! Aviez-vous sollicité les responsables politiques du CJA pour recueillir la bonne information? Sinon quel est le sens de votre rapport!?!?.

Hamatta Ag ELMAHDY chargé communication du CJA.

¹⁵ Facebook post available at <https://www.facebook.com/684105261757440/photos/a.690006014500698/1034742633360366/?type=3>.

4: Ganda Izo – CMFPR I**Mouvement Ganda Izo**

tél. 77 44 00 44/71 96 47 98/

mél:hammasidibes@gmail.com

Bamako, le 30 Août 2018

*Il**Monsieur**Le Représentant spécial du secrétaire général de l'ONU au Mali, chef de la
MOSQUIS***Objet: Mise au point relative au rapport du groupe d'experts de l'ONU publié le 9 août 2018(réf.S/2018/581)**

Monsieur,

En réponse à des allégations le concernant, publiées dans le rapport indiqué à l'objet de cette lettre, le mouvement Ganda Izo de la Plateforme, dirigé depuis sa création par Mohamed Attaïb Sidibé, a l'honneur d'apporter les précisions suivantes.

D'abord que Mohamed Attaïb Sidibé reste le président du Ganda Izo de la CMFPR1, membre de la Plateforme d'Alger du 14 juin 2014, bien différent de l'ex-Ganda Izo fondu dans la CMFPR2 et affilié à la CMA. Et qui depuis ne s'appelle plus d'ailleurs Ganda Izo mais simplement CMFPR2.

En effet, si l'identité de nom a pu tromper même certains médias étrangers sur l'existence de deux "Ganda Izo", les organismes des Nations unies avec lesquelles nous entretenons des rapports de travail réguliers ne peuvent persister à confondre deux mouvements affiliés l'un(le nôtre)à la Plateforme, et l'autre à la CMA.

Deuxièmement, le Ganda Izo donc n'a jamais eu aucune base ni aucun combattant à Nbouna. Et n'a aucun lien avec la CPA ou le HCUA.

Troisièmement, la direction de Ganda Izo rejette les affirmations annonçant l'arrestation "par les armées maliennes le 15 février 2018 d'un individu peut-être (sic) lié à Ganda Izo..." avec huit autres personnes impliquées dans le trafic de migrants à Gao. Car là déjà, les auteurs du rapport onusien, qui sont censés connaître assez bien les groupes armés, non seulement ne disent pas quel "Ganda Izo" était concerné mais surtout ont enlevé toute force à leurs propos en les diluant dans un "peut-être" qui finalement entretient la confusion.

Dans un précédent rapport, le mouvement Ganda Izo avait été accusé à tort d'utiliser des enfants soldats alors que les détails renvoyaient plutôt à la CMFPR2.

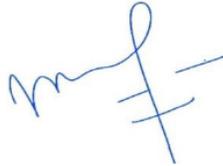
Enfin, tout en réitérant notre disponibilité à collaborer avec les Nations unies et tous leurs représentants à la mise en œuvre de l'Accord d'Alger dont nous sommes signataires, nous les exhortons à faire preuve de plus de rigueur et de clarté notamment dans l'identification des acteurs du processus de paix, et de l'Accord d'Alger en particulier.

Veillez agréer, Monsieur le Représentant spécial, l'expression de notre très haute considération.

Pour le mouvement

Ganda Izo

Le président



Mohamed Attaïb Sidibé

Ampliations:

1. Le Haut Représentant du président de la République
2. Le Chef de file de la Médiation
3. La Primature
4. Le Ministère de la Défense
5. L'Observatoire indépendant
6. Les Archives

Annex 12: Narcotics trafficking through the East of Burkina Faso

The visit to Burkina Faso (7-9 January 2019) compels the Panel to regard trafficking of narcotics via the east, entering Mali mostly via Markoye in the northeast of Burkina Faso, for expedition along the same route as that of cannabis resin towards Libya.

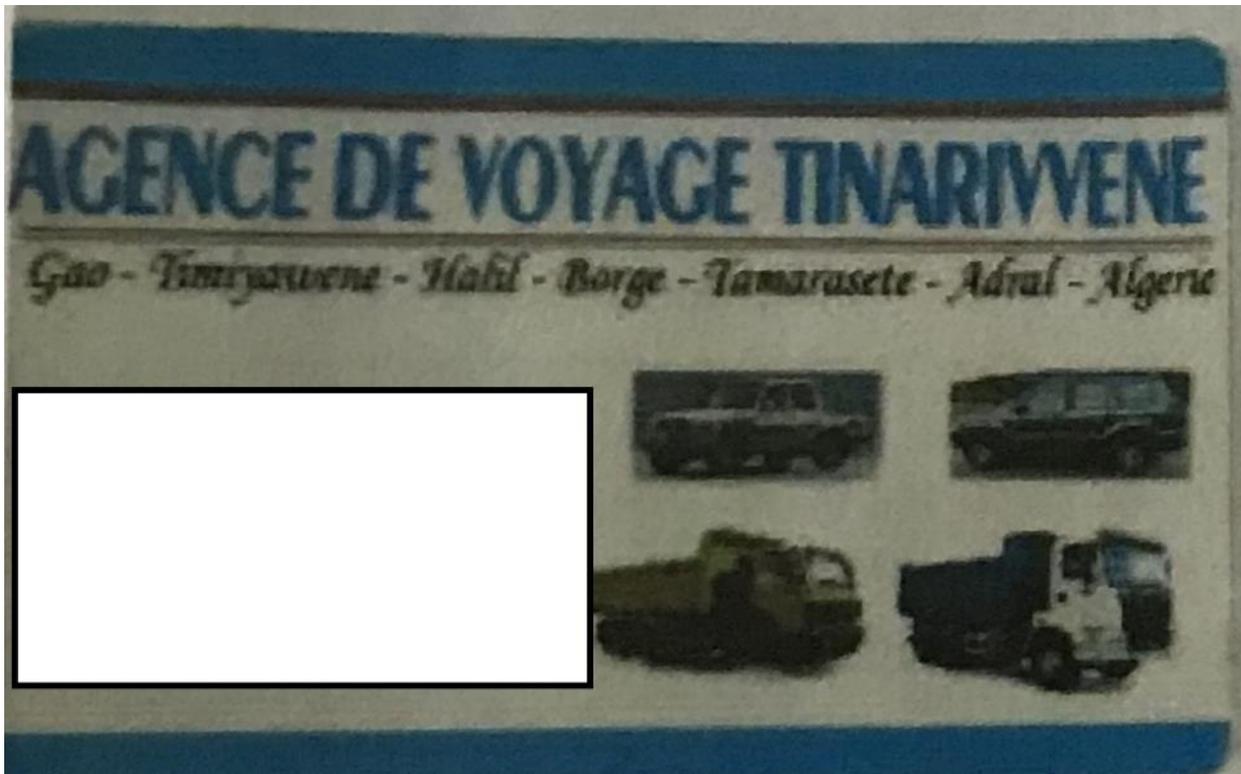
Narcotic products include synthetic drugs, notably the recreational drug tramadol and methamphetamine, as well as cocaine entering West African ports. Produced in India, tramadol enters West Africa mostly through Nigeria. Methamphetamines trafficked northwards through the Sahara are mostly produced in Nigeria, and are destined to Southeast Asia.¹⁶ Narcotics enter Burkina Faso via official border crossing of Cinkanse in Togo or pass through illicit crossings east of it through Burkina Faso's national parks part of the W-Arly-Pendjari Complex shared between Burkina Faso, Niger and Benin.¹⁷

According to Burkinabé authorities, certain attacks against customs and police authorities perpetrated in the east are meant to free trafficking corridors from interference.

¹⁶ Meeting with diplomatic source, Ouagadougou, 10 January 2010; see also <https://www.theguardian.com/world/2013/mar/29/crystal-meth-west-africa-crime>.

¹⁷ Meeting with Burkina Faso customs authorities, Ouagadougou, 8 January 2019; confidential report, undated, shared by diplomatic source with the Panel on 12 December 2018, archived at the Secretariat.

Annex 13: business card of TINARIWENE employee, drawn from confidential document dated 16 august 2016.

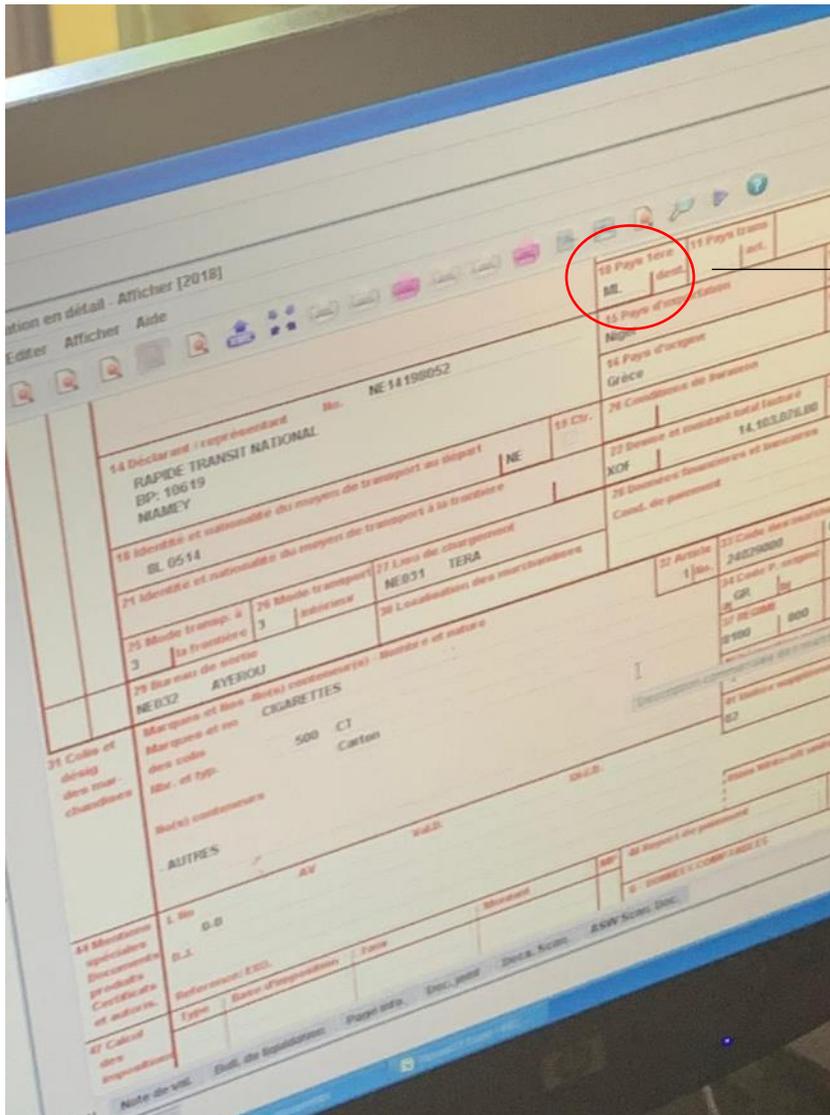


Annex 14: Photo and records of truck transporting American Legend boxes seized in Labbezanga on 1 June 2018.

1: Photo of truck with licence plate number 8L-0514-RN taken at Labbezanga included in the Process Verbal, shared with the Panel on 30 October 2018 by a confidential source



2 : Ayerou (Niger) customs registration of boxes of cigarettes transported by truck with licence plate number 8L-0514-RN passing, photograph taken by the Panel on site on 11 December 2018.



Mali indicated as destination

3: Niger customs statistics of cigarettes in transit destined to Mali and Algeria, shared by the Directorate General of customs with the Panel on 12 December 2018

SITUATION T1 CIGARETTES A DESTINATION DU MALI/ALGERIE													
PERIODE : 1ER JANVIER 2017 AU 11 DECEMBRE 2018													
A	COD	BUREAU DEPART	DECLT	REPE	N° T1	PRODUJ	LIBELLE	COD	BUREAU DESTINATION	NIF	IDDEPAF	Poids	NbC
2018	NE037	Niamey rive droite	NE1325304	0215	40	24029000	CIGARETTES	NE032	Ayerou	14648	8 Q3844RN	5,680	300
2018	NE031	Tera	NE1419805	116	61	24029000	CIGARETTES	NE032	Ayerou	14648	8L0514	7,700	500
2018	NE031	Tera	NE1419805	156	266	24029000	CIGARETTES	NE032	Ayerou	14648	8P 3826 RN	1,771	115

Annex 15: Decree number 050/MC/PSP/DGC/DCI/LCVC of 12 June 2017 issued by the ministry of commerce of Niger



REPUBLIQUE DU NIGER
 MINISTRE DU COMMERCE ET DE LA
 PROMOTION DU SECTEUR PRIVE
 DIRECTION GENERALE DU COMMERCE
 DIRECTION DU COMMERCE INTERIEUR ET DE LA
 LUTTE CONTRE LA VIE CHERE

Arrêté N°...../MC/PSP/DGC/DCI/LCVC
 du 02 JUILLET 2017
 Instituant un agrément pour le Commerce de
 tabacs et cigarettes destinés à la
 réexportation

LE MINISTRE DU COMMERCE ET DE LA PROMOTION DU SECTEUR PRIVE

- Vu la Constitution du 25 novembre 2010 ;
- Vu la Convention cadre de lutte antitabac ;
- Vu l'Acte Uniforme relatif aux sociétés commerciales et au groupement d'intérêt économique ;
- Vu le Décret n°2016-161/PRN du 02 Avril 2016, portant nomination du Premier Ministre, Chef du Gouvernement ;
- Vu le Décret n°2016-622/PRN du 14 novembre 2016, portant remaniement du Gouvernement ;
- Vu le Décret N°2016-623/PRN du 14 Novembre 2016, portant organisation du Gouvernement et fixant les attributions des Ministres d'Etat, des Ministres et des Ministres Délégués ;
- Vu le Décret N°2016-624/PRN du 14 Novembre 2016, précisant les attributions des membres du Gouvernement ;

Sur proposition de la Secrétaire Générale.

ARRETE :

Article premier: Il est institué un agrément pour la commercialisation des tabacs et cigarettes destinés à la réexportation.

Article 2 : Le Commerce des tabacs et cigarettes destinés à la réexportation est soumis à l'agrément préalable du Ministre chargé du Commerce.

Article 3 : Ne peuvent être agréées, pour exercer la profession de commerçant de tabacs et cigarettes destinés à la réexportation, que les personnes morales, localisées par une adresse ou une indication géographique suffisamment précise.

Article 4 : Le requérant est tenu à l'appui de sa demande de présenter les pièces suivantes :

- un exemplaire des statuts de la société ;
- une copie du certificat d'inscription au registre du commerce et du crédit mobilier ;
- une attestation de régularité fiscale (ASF) ;
- une copie de l'autorisation d'exercice d'activités professionnelles non salariées encours de validité pour les étrangers ;
- un contrat passé avec un transitaire agréé pour l'accomplissement des formalités en douanes ou une attestation d'emploi d'un personnel recruté à cet effet ;
- une attestation de domiciliation des opérations auprès d'une banque installée au Niger ;
- une liste indiquant la marque de tabacs et cigarettes accompagnée des échantillons des produits concernés conformément aux dispositions de l'article 7 ci-dessous ;
- un timbre fiscal de vingt cinq mille (25.000) Francs CFA.

Article 5 : Le Ministre chargé du Commerce après instruction du dossier, notifie par lettre la décision d'acceptation ou de rejet de la demande d'agrément.

L'instruction du dossier complet ne saurait excéder quinze (15) jours ouvrables.

Article 6 : L'agrément est personnel et ne peut en aucun cas faire l'objet de cession ou de toute autre transaction spéculative pour le compte d'autrui. L'agrément est délivré pour une période de un (1) an renouvelable.

Article 7 : Tous les paquets et cartouches des produits de tabacs destinés à la réexportation doivent porter les mentions obligatoires du pays de destination finale.

Article 8 : Toutes infractions aux dispositions de l'article 7 ci-dessus entraînent la saisie et la destruction du produit mis en cause.

Article 9 : Le renouvellement de l'agrément devra faire l'objet, quarante cinq (45) jours avant son expiration, d'une demande adressée au Ministre chargé du Commerce accompagnée des pièces suivantes :

- une copie de l'agrément en cours de validité ;
- une attestation de régularité fiscale (ASF) ;
- une attestation de la banque auprès de laquelle les précédentes opérations ont été domiciliées ;
- une copie de l'autorisation d'exercice d'activités professionnelles non salariés en cours de validité pour les étrangers ;
- un contrat passé avec un transitaire agréé pour l'accomplissement des formalités en douanes ;
- un timbre fiscal de 25.000 F CFA ;
- un relevé des transactions douanières menées avec l'agrément en cours.

Article 10 La notification de la décision d'acceptation ou de rejet de la demande de renouvellement de l'agrément est adressée par lettre au requérant, par le Ministre chargé du Commerce, dans un délai de quarante cinq (45) jours après le dépôt du dossier complet.

Article 11 : Le défaut de l'agrément de commerce de tabacs et cigarettes destinés à la réexportation ou le non renouvellement constituent des infractions punies conformément aux mêmes peines prévues pour l'exercice d'activités professionnelles non salariées par les étrangers (amende allant de 100.000 F à 10 000 000 F).

Article 12 : Toutes infractions relatives au commerce de tabacs et cigarettes dûment constatées entraînent la suspension de l'agrément pendant une durée de cinq (5) ans sans préjudice des poursuites judiciaires conformément à la réglementation en vigueur.

Article 13 : Les agréments de commerce de tabacs et cigarettes délivrés, antérieurement à la signature du présent Arrêté, sont valables jusqu'à leur terme.

Article 14 : Les agents assermentés du Ministère chargé du Commerce et les agents des douanes, sont habilités à constater et à réprimer les infractions aux dispositions du présent Arrêté.

Article 15 : Sont abrogées toutes dispositions antérieures contraires à celles du présent arrêté notamment l'arrêté N°078/MC/PSP/DGC/DCI/LCVC du 02 Novembre 2011, instituant un agrément pour le commerce des tabacs et cigarettes destinés à la réexportation.

Article 16 : la Secrétaire Générale et le Secrétaire Général Adjoint du Ministère du Commerce et de la Promotion du Secteur Privé, le Directeur Général de la Douane sont chargés, chacun en ce qui le concerne, de l'application du présent Arrêté qui sera publié au Journal Officiel de la République du Niger.



AMPLIATIONS :

- PRN
- PM
- Tts Ministères
- DG/DOUANE
- Ttes DRCI/LCVC
- CCIN
- JO

Article 10 La notification de la décision d'acceptation ou de rejet de la demande de renouvellement de l'agrément est adressée par lettre au requérant, par le Ministre chargé du Commerce, dans un délai de quarante cinq (45) jours après le dépôt du dossier complet.

Article 11 : Le défaut de l'agrément de commerce de tabacs et cigarettes destinés à la réexportation ou le non renouvellement constitue des infractions punies conformément aux mêmes peines prévues pour l'exercice d'activités professionnelles non salariées par les étrangers (amende allant de 100.000 F à 10 000 000 F).

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Article 13 : Les agréments de commerce de tabacs et cigarettes délivrés, antérieurement à la signature du présent Arrêté, sont valables jusqu'à leur terme.

Article 14 : Les agents assermentés du Ministère chargé du Commerce et les agents des douanes, sont habilités à constater et à réprimer les infractions aux dispositions du présent Arrêté.

Article 15 : Sont abrogées toutes dispositions antérieures contraires à celles du présent arrêté notamment l'arrêté N°078/MC/PSP/DGC/DCI/LCVC du 02 Novembre 2011, instituant un agrément pour le commerce des tabacs et cigarettes destinés à la réexportation.

Article 16 : la Secrétaire Générale et le Secrétaire Général Adjoint du Ministère du Commerce et de la Promotion du Secteur Privé, le Directeur Général de la Douane sont chargés, chacun en ce qui le concerne, de l'application du présent Arrêté qui sera publié au Journal Officiel de la République du Niger.



AMPLIATIONS :

- PRN
- PM
- Tts Ministères
- DG/DOUANE
- Ttes DRCI/LCVC
- CCIN
- JO

Annex 16: American legend package from the batch traded by Agdal Import and Export. Photos taken by the Panel in Agdal office in Niamey on 14 December 2018.



Annex 17: Bill of Lading of 17 March of 10.000 boxes of American Legend cigarettes to Soburex in Ouagadougou (leaving final destination unspecified), obtained from Karelia Tobacco on 16 January 2019.

SHIPPER KARELIA TOBACCO COMPANY INC. ATHINON STREET 24100 KALAMATA GREECE		ORIGINAL BILL OF LADING		VOYAGE NUMBER 254NNW BILL OF LADING NUMBER PIR0147704	
CONSIGNEE SOBUREX SARL 01 BP 1871 QUAGADOUGOU BURKINA FASO TEL:00226 78000006 EMAIL: PLANORAFRIQUE@YAHOO.FR		EXPORT REFERENCES			
NOTIFY PARTY , Carrier not to be responsible for failure to notify. SOBUREX SARL 01 BP 1871 QUAGADOUGOU BURKINA FASO TEL:00226 78000006 EMAIL: PLANORAFRIQUE@YAHOO.FR					
		CARRIER: CMA CGM Société Anonyme au Capital de 234 988 330 Euros Head Office: 4, quai d'Arènes - 13002 Marseille - France Tel: (33) 4 88 91 90 00 - Fax: (33) 4 88 91 90 95 562 024 422 R.C.S. Marseille			
PRE CARRIAGE BY*		PLACE OF RECEIPT*		FREIGHT TO BE PAID AT	
		PIRAEUS		THREE (3)	
VESSEL AL KHARJ		PORT OF LOADING PIRAEUS		PORT OF DISCHARGE ABIDJAN	
		FINAL PLACE OF DELIVERY*			
MARKS AND NOS CONTAINER AND SEALS		NO AND KIND OF PACKAGES		DESCRIPTION OF PACKAGES AND GOODS AS STATED BY SHIPPER SHIPPER'S LOAD STOW AND COUNT SAID TO CONTAIN	
CRSU9186839 SEAL F4680899		1 x 40HC		1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	
FSCU8373972 SEAL F4680885		1 x 40HC		1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	
TEMU8443510 SEAL F4680871		1 x 40HC		1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES	
					
				Continued on Next Sheet Sheet 1 of 3	
ABOVE PARTICULARS DECLARED BY SHIPPER, CARRIER NOT RESPONSIBLE.					
ADDITIONAL CLAUSES					
4. Cargo at port is at merchant risk, expenses and responsibility 5. FCL 77. THC at destination payable by consignee as per line/port tariff 194. For the purpose of the present carriage, clause 14(2) shall exclude the application of the York/Antwerp rules, 2004. 202. Demurrage and detention shall be calculated and paid as per general tariff available on the web site www.cma-cgm.com, or in any of CMA CGM agency. However if special free time conditions are granted, then rates applicable as per general tariff grid shall start from the day following the last free day. 216. Mis-declaration of cargo weight endangers crew, port workers and vessels' safety. Your cargo may be weighed at any place and time of carriage and any mis-declaration will expose you to claims for all losses, expenses or damages whatsoever resulting thereof and be subject to freight surcharge. 225. The shipper acknowledges that the Carrier may carry the goods identified in this bill of lading on the deck of any vessel and in taking remittance of this bill of lading the Merchant (including the shipper, the		consignee and the holder of the bill of lading, as the case may be) confirms his express acceptance of all the terms and conditions of this bill of lading and expressly confirms his unconditional and irrevocable consent to the possible carriage of the goods on the deck of any vessel. 274. The Merchant is responsible for returning any empty container, with interior clean, free of any dangerous goods placards, labels or markings, at the designated place, and within 60 days following to the date of release, failing which the container shall be construed as lost. The Merchant shall be liable to indemnify the Carrier for any loss or expense whatsoever arising out of the foregoing, including but not limited to liquidated damages equivalent to the sound market value - or the depreciated value due by the Carrier to a container lessor. The Carrier is entitled to collect a deposit from the Merchant at the time of release of the container which shall be remitted as security for payment of any sums due to the Carrier, in particular for payment of all detention and demurrage and/or container indemnity as referred above.			
RECEIVED by the carrier from the shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of Containers or other packages or units indicated above stated by the shipper to comprise the cargo specified above for transportation subject to all the terms hereof (including the terms on page one) from the place of receipt or the port of loading, whichever is applicable, to the port of discharge or the place of delivery, whichever is applicable. Delivery of the Goods will only be made on payment of all Freight and charges. On presentation of this document (duly endorsed) to the Carrier, by or on behalf of the holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statutes rendering them binding upon the shipper, holder and carrier) become binding in all respects between the Carrier and Holder as though the contract contained herein or evidenced hereby had been made between them. All claims and actions arising between the Carrier and the Merchant in relation with the contract of Carriage evidenced by this Bill of Lading shall exclusively be brought before the Tribunal de Commerce de Marseille and no other Court shall have jurisdiction with regards to any such claim or action. Notwithstanding the above, the Carrier is also entitled to bring the claim or action before the Court of the place where the defendant has his registered office. In witness whereof three (3) original Bills of Lading, unless otherwise stated above, have been issued, one of which being accomplished, the others to be void. (OTHER TERMS AND CONDITIONS OF THE CONTRACT ON PAGE ONE)					
PLACE AND DATE OF ISSUE		PIRAEUS 17 MAR 2018		SIGNED FOR THE CARRIER CMA CGM S.A. BY CMA CGM GREECE S.A. as agents for the carrier CMA CGM S. A.	
SIGNED FOR THE SHIPPER: *APPLICABLE ONLY WHEN THIS DOCUMENT IS USED AS A COMBINED TRANSPORT BILL OF LADING					
EL LADY CMA CGM - DEFENSE WWW.CMA-CGM.COM - 0514					



**ORIGINAL
BILL OF LADING**

VOYAGE NUMBER	254NNW
BILL OF LADING NUMBER	PIR0147704

PRE CARRIAGE BY*	PLACE OF RECEIPT*	FREIGHT TO BE PAID AT	NUMBER OF ORIGINAL BILLS OF LADING
		PIRAEUS	THREE (3)
VESSEL	PORT OF LOADING	PORT OF DISCHARGE	FINAL PLACE OF DELIVERY*
AL KHARJ	PIRAEUS	ABIDJAN	

MARKS AND NOS CONTAINER AND SEALS	NO AND KIND OF PACKAGES	DESCRIPTION OF PACKAGES AND GOODS AS STATED BY SHIPPER SHIPPER'S LOAD STOW AND COUNT SAID TO CONTAIN	GROSS WEIGHT CARGO	TARE	MEASUREMENT
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		NET WEIGHT: 14000.00 KGS			
CMAU7135492 SEAL F4680875	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3700	55.000
TRLU7469152 SEAL F4680862	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3890	55.000
BMOU5423959 SEAL F4680861	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3850	55.000
TCLU1878914 SEAL F4680866	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3840	55.000
CMAU4356308 SEAL F4680863	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES	15000.000	3860	55.000



Continued From Previous Sheet Sheet 2 of 3
ABOVE PARTICULARS DECLARED BY SHIPPER. CARRIER NOT RESPONSIBLE.

PLACE AND DATE OF ISSUE	PIRAEUS	17 MAR 2018	SIGNED FOR THE CARRIER CMA CGM S.A. BY CMA CGM GREECE S.A. as agents for the carrier CMA CGM S. A.
SIGNED FOR THE SHIPPER *APPLICABLE ONLY WHEN THIS DOCUMENT IS USED AS A COMBINED TRANSPORT BILL OF LADING			



**ORIGINAL
BILL OF LADING**

VOYAGE NUMBER	254NNW
BILL OF LADING NUMBER	PIR0147704

PRE CARRIAGE BY*	PLACE OF RECEIPT*	FREIGHT TO BE PAID AT	NUMBER OF ORIGINAL BILLS OF LADING
	PIRAEUS		THREE (3)
VESSEL	PORT OF LOADING	PORT OF DISCHARGE	FINAL PLACE OF DELIVERY*
AL KHARJ	PIRAEUS	ABIDJAN	

MARKS AND NOS CONTAINER AND SEALS	NO AND KIND OF PACKAGES	DESCRIPTION OF PACKAGES AND GOODS AS STATED BY SHIPPER SHIPPER'S LOAD STOW AND COUNT SAID TO CONTAIN	GROSS WEIGHT CARGO	TARE	MEASUREMENT
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NET WEIGHT: 14000.00 KGS

TEMU7447629 SEAL F4680865	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3890	55.000
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DVRU0632875 SEAL F4680853	1 x 40HC	1000 CASES 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WEIGHT: 14000.00 KGS	15000.000	3910	55.000
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CARGO IN TRANSIT TO BURKINA AT RECEIVER'S RISKS, CARE AND EXPENSES. CARRIER'S LIABILITY CEASES AT PORT OF DISCHARGE ABIDJAN"

FREIGHT PREPAID

DISCHARGE PORT AGENT:
CMA CGM COTE D'IVOIRE
VRIDI ZONE PORTUAIRE
BOULEVARD DU PORT
01 BP 3749
ABIDJAN
COTE D'IVOIRE
TEL: +225 21235900 FAX: +225 21235990



Shipped on Board AL KHARJ 17-MAR-2018 CMA CGM GREECE S.A. as agents for the Carrier

Weight in Kgs Total: 10 CONTAINER(S); Continued From Previous Sheet Sheet 3 of 3 150000.000 38570 550.000
ABOVE PARTICULARS DECLARED BY SHIPPER. CARRIER NOT RESPONSIBLE.

PLACE AND DATE OF ISSUE PIRAEUS 17 MAR 2018

SIGNED FOR THE CARRIER CMA CGM S.A.
BY CMA CGM GREECE S.A.
as agents for the carrier CMA CGM S. A.

SIGNED FOR THE SHIPPER
*APPLICABLE ONLY WHEN THIS DOCUMENT IS USED AS A COMBINED
TRANSPORT BILL OF LADING



Annex 18: Authorization dated 7 February 2018 for transit to Burkina Faso of 10.000 boxes American Legend issued by Directorate General of Customs of Ivory Coast prior to shipping, document obtained from Karelia Tobacco on 16 January 2019

CGI
SECRETARIAT D'ETAT AUPRES DU PREMIER MINISTRE
CHARGE DU BUDGET ET DU PORTEFEUILLE DE L'ETAT
.....
DIRECTION GENERALE DES DOUANES
.....
N° 9 16 /SEPMBPE/DGD/DRC-2018



REPUBLIQUE DE CÔTE D'IVOIRE
UNION - DISCIPLINE - TRAVAIL

Abidjan, le 07 FEV. 2018

LE DIRECTEUR GENERAL
/-)
Monsieur le Gérant de la
société SOBUREX
01 BP 1871 OUAGADOUGOU 01

Objet: Autorisation de mise
en transit

Réf: VL n° 2018/004/DG/BB/SOBUR

Monsieur le Gérant,

Par courrier visé en référence, vous sollicitez l'autorisation de l'Administration des Douanes à l'effet de faire transiter en Côte d'Ivoire, par le port Autonome d'Abidjan, vos importations de cigarettes destinées au Burkina Faso.

Vous indiquez que ces cigarettes de marque « American Legend » fabriquées par la société Karelia Tobacco Company basée en Grèce.

Vous précisez que vous envisagez importer à chaque commande dix (10) conteneurs de 40 pieds soit 10 000 cartons de cigarettes.

En réponse, j'ai l'honneur de vous faire connaître que **je réserve une suite favorable à votre requête, sous réserve de vous conformer aux dispositions de ma circulaire N°1530/MEF/DGD du 19 avril 2012, portant mise en œuvre du module Informatique T1 de gestion du transit.**

Veillez agréer, **Monsieur le Gérant**, l'assurance de ma considération distinguée.

Ampliation: - Direction des Régimes Economiques
- Direction des Enquêtes Douanières


Le Directeur
Général
Col. Maj. DA Pierre A.

Abidjan Plateau, Place de la République • BP V 25 Abidjan
Tél.: +225 20 25 15 00 • Fax : +225 20 25 15 14 • N° vert : 800 800 70 • www.douanes.ci

Annex 19: Code KFDAGCIG0 on a package of cigarettes from the batch traded by Agdal Import and Export. Photos taken by the panel in Agdal office in Niamey on 14 December 2018.



Annex 20: Decree no. 2017/0281/MCIA/MINEFID of 27 July 2017 issued by the ministry of commerce of Burkina Faso

ARRETEMENT :

TITRE I :

DISPOSITIONS GENERALES

Article 1^{er}: Le présent arrêté fixe les conditions de transit et de mise à la consommation des cigarettes et autres produits du tabac.

Il vise à renforcer le contrôle des cigarettes et autres produits du tabac déclarés en régime de transit ou importés pour la mise à la consommation au Burkina Faso, afin de réduire le commerce transfrontalier illicite et les déversements frauduleux de ces produits sur le territoire national.

Article 2 : au sens du présent arrêté, on entend par :

- **Paquet :** le récipient, réceptacle ou papier d'emballage dans lequel un produit du tabac est vendu ou exposé à la vente au détail ;
- **Cartouche :** le récipient, réceptacle ou papier d'emballage où il y a plusieurs paquets de cigarettes ou autres produits du tabac ;
- **Cigarettes :** les fragments de tabac agglomérés sous forme de tige enroulés dans du papier dont l'une des extrémités est accolée ou non à un filtre ;
- **Produits du tabac :** les produits fabriqués entièrement ou partiellement à partir du tabac comme matière première et destinés à être fumés, sucés, chiqués, prisés, mâchés ou consommés de quelque manière que ce soit ;
- **Principal obligé :** la personne physique ou morale qui, par une déclaration en douane, demande à effectuer une opération de transit et répond ainsi, vis-à-vis des autorités compétentes, de l'exécution régulière de cette opération.

TITRE II :

DISPOSITIONS APPLICABLES AUX CIGARETTES ET AUTRES PRODUITS DU TABAC TRANSITANT PAR LE BURKINA FASO A DESTINATION D'AUTRES PAYS

Article 3 : Les cartons, cartouches et paquets des cigarettes et autres produits du tabac déclarés pour le transit devront impérativement porter les marquages sanitaires et autres mentions requises en matière d'étiquetage du pays de destination déclaré.

Annex 21: First pages of (1) bill of lading of 10.000 boxes shipment from Karelia Tobacco to Soburex on 17 April 2016 and related (2) Burkina Faso customs issued transit documents, obtained by the Panel from a confidential source on 20 December 2018.

 MEDITERRANEAN SHIPPING COMPANY S.A. 12-14, chemin Reu, 1209 GENEVA, Switzerland Website: www.msccva.ch SCAC Code: MSCU		BILL OF LADING No. MSCUPT427522 ORIGINAL "Port-to-Port" or "Combined Transport" (see Clause 1) NO. & SEQUENCE OF ORIGINAL B/L's: _____ NO. OF RIDER PAGES: _____	
SHIPPER: KARELIA TOBACCO COMPANY INC. ATHINON STREET 24100 KALAMATA, GREECE		CARRIER'S AGENTS ENDORSEMENTS: (include Agent(s) at POD) FCL/FCL Lloyd's / IMO Number = 9181651 Importer License No. 1. PORT OF DISCHARGE AGENT MSC LOME Mediterranean Shipping Company Togo S.A. Zone Portuaire Route A3 d'Akodessewa Tel: +228 22 23 76 76, Fax: +228 22 23 76 79 EMAIL: info@msctg.msccva.ch	
CONSIGNEE: This B/L is not negotiable unless marked "To Order" or "To Order of..." here. SOBUREX SARL 01 BP 1871 OUAJADOUGOU BURKINA FASO Tel: +22650304161		NOTIFY PARTIES: (No responsibility shall attach to the Carrier or to his Agent for failure to notify - see Clause 20) SOBUREX SARL 01 BP 1871 OUAJADOUGOU BURKINA FASO TEL: +22650304161	
VESSEL & VOYAGE NO. (see Clauses 8 & 9) MSC INGRID V. NC614R		PORT OF LOADING PERAEUS	
BOOKING REF. 101GR1602833		SHIPPER'S REF. XXXXX	
PORT OF DISCHARGE LOME		PLACE OF RECEIPT: (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX	
PLACE OF DELIVERY: (Combined Transport ONLY - see Clauses 1 & 5.2) XXXXXXXX		WATT-CENTER Vista PERE 3094 0864 LCT	
PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Clause 14)			
Container Numbers, Seal Numbers and Marks	Description of Packages and Goods (Continued on attached Bill of Lading Rider page(s), if applicable)	Gross Cargo Weight KGS	Measurement
TCMU7227352/40HC SEAL/EU08294125 Tare Wt.: 13900 MEDU769206/40HC SEAL/EU08294195 Tare Wt.: 13940 MEDU8335467/40HC SEAL/EU08294194 Tare Wt.: 13940 TEMU7643658/40HC SEAL/EU08294306 Tare Wt.: 13890 INKU6524120/40HC SEAL/EU08294372 Tare Wt.: 13900 TCU7228515/40HC SEAL/EU08294305 Tare Wt.: 13980 BNOU5500968/40HC SEAL/EU08294371 Tare Wt.: 13950	10X40' CNTR(S) S.T.C SHIPPER'S LOAD STOW COUNT - CARGO IN TRANSIT LOME TO BURKINA FASO ON CONSIGNEE'S ACCOUNT, RISK, AND EXPENSES 21 DAYS FREE OF DEMURRAGES AT DESTINATION 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WGT: 14000KGS 1000 SHIPPING CASES AMERICAN LEGEND FILTER CIGARETTES NET WGT: 14000KGS	15000.000 15000.000 15000.000 15000.000 15000.000 15000.000 15000.000 15000.000	Measurement
REIGHT & CHARGES Cargo shall not be delivered unless Freight & Charges are paid (see Clause 16).			
FREIGHT PREPAID		RECEIVED by the Carrier in apparent good order and condition (unless otherwise stated herein) the total number or quantity of Containers or other packages or units indicated in the box entitled Carrier's Receipt for carriage subject to all the terms and conditions hereof from the Place of Receipt or Port of Loading to the Port of Discharge or Place of Delivery, whichever is applicable, IN ACCEPTING THIS BILL OF LADING THE MERCHANT EXPRESSLY ACCEPTS AND AGREES TO ALL THE TERMS AND CONDITIONS, WHETHER PRINTED, STAMPED OR OTHERWISE INCORPORATED ON THIS SIDE AND ON THE REVERSE SIDE OF CARRIER'S APPLICABLE TARIFF AS IF THEY WERE ALL SIGNED BY THE MERCHANT.	
CLAREO VALUE (only applicable if Ad Valorem cargo paid - see Clause 7.3) XXXX		CARRIER'S RECEIPT (No. of Cntrs or Pkgs rovd by Carrier - see Clause 14.1) 10 CNTRS	
DATE AND DATE OF ISSUE PERAEUS 17-APR-2016		SHIPPED ON BOARD DATE 17-APR-2016	
27		SIGNED on behalf of the Carrier MSC Mediterranean Shipping Company S.A. MEDITERRANEAN SHIPPING CO GREECE S.A. AS AGENTS ONLY	

2 Expéditeur/ Exportateur SOBUREX SARL BAMAKO MALI		T1		BFE03 CINKANSE	
3 Formul 1 1		4 List. 00		7 Numéro de référence 2016 105	
5 Article 1		6 Total colis 1 667		7 Numéro de référence 2016 105	
8 Destinataire SOBUREX SARL BAMAKO MALI		Numéro d'enregistrement D 35393 24/05/2016			
14 Déclarant GBTT OUAGA		052		15 Pays d'expédition/d'exportation Grèce	
				15 C.P. Export a GR b	
				17 C.P. Dest. a BF b	
		17 Pays de destination Burkina Faso			
18 Identité et nationalité du moyen de transport au départ 02 GM 9540/9541 BF		19 Ctr BF		false	
21 Identité et nationalité du moyen de transport franchissant la frontière 02 GM 9540/9541 BF		BF			
25 Moyen trans. 3		27 Lieu de charg./décharg. la frontière			
31 Colis et désignation des marchand.		32 Article 1		33 Code des marchandises No. 24022000	
Marques et numéros - N°(s) conteneur(s) - Nombre et nature des colis CIGARETTES AMERICAN LEGEND Nbr et 1667 CT Carton				35 Poids brut (kg) 23 338,00	
Conteneurs No CIGARETTES CONTENANT DU TABAC				36 Poids net (kg) 23 338,00	
		40 déclaration sommaire / Document précédent IM8/BFE03-2016-S-35380/1			
44 Documents joints Certificats & Autorisation		Code M.			
Transbordement		Lieu et pays		Lieu et pays	
		Ident. et nat. nouv. moyen		Ident. et nat. nouv. moyen	
C... (1) Ident. nouveau		Ctr (1) Ident. nouveau conteneur			
(1) Entrer 1 si OUI, 0 si NON		(1) Entrer 1 si OUI, 0 si NON			
F VISA DES AUTORITES COMPETENTES		Nouveaux scellés: Marque		Nouveaux scellés: Marque	
Signature: Cachet:		Signature: Cachet:		Signature: Cachet:	
50 Principal obligé		No.		Signature	
				C - BUREAU DE DEPART	
51 Bureaux des passages prévus (et pays)		Représenté par lieu et date GBTT CKSE 24/05/2016			
52 Garantie non valide pour				Code 53 Bureau de destination (et pays) BFN05 MARKOYE	
D CONTRÔLE PAR LE BUREAU DE DEPART		Cachet:			
Résultat: AC					
Scellés apposés: 0 Marques: X		délai: 27/05/2016 13:			
Inspecteur des PALENFO SIE		Signature et nom du déclarant/représentant 052			

Annex 22: Certificate issued by the commercial tribunal of Bamako stating Soburex Sarl is not registered in Mali, document obtained by the Panel from a confidential source on 15 December 2018.

COUR D'APPEL DE BAMAKO
TRIBUNAL DE COMMERCE
DE BAMAKO

RÉPUBLIQUE DU MALI
Un Peuple – Un But – Une Foi

GREFFE DU TRIBUNAL DE COMMERCE DE BAMAKO

L'An Deux Mille Seize
Et le Huit Juillet

CERTIFICAT DE NON IMMATRICULATION

**NOUS Boubacar SANOGO Greffier en Chef du Tribunal
de Commerce de Bamako ;**

**VÉRIFICATIONS FAITES dans nos registres et répertoires tenus
à cet effet au Greffe du Tribunal de céans :**

CERTIFIONS

Qu'il n'a été trouvé dans nos registres et répertoires tenus
à cet effet aucune immatriculation concernant la société
dénommée : **SOBUREX-SARL.**

En foi de quoi, NOUS délivrons le présent certificat pour servir et
valoir ce que de droit.



Fait à Bamako, le 08/07/2016
LE GREFFIER EN CHEF

Boubacar SANOGO
Médaille du Mérite National

Annex 23: Documents related to an October 2016 shipment from Karelia to Soburex, obtained by the Panel from confidential source on 3 January 2019

2 Exportateur SOBUREX SARL 01 BP. 1871 OUAGA B.FASO		No. TG1000329549		DECLARATION TG121 BUREAU DE LOME PORT 09 07943		T 42613 14/10/2016 Manifester ATP00021070-003	
8 Destinataire IMPORTATEUR/EXPORTATEUR OCCASIONNEL TOGO		No. TG2010175107		14 Déclarant / représentant SOCIETE WATT CENTER LOME		15 Pays d'exportation Grèce	
18 Identité et nationalité du moyen de transport à l'arrivée/au départ CELINA STAR DU 14/10/2016		19 Ctr. LR NO		20 Conditions de livraison		16 Pays p. dest GR	
21 Identité et nationalité du moyen de transport à la frontière CELINA STAR DU 14/10/2016		22 Devise et montant total facturé XOF 105 000 000,00		23 Taux de change 1,000		24 Nature de la transaction	
25 Mode transp. à la frontière		26 Mode transport Intérieur		27 Lieu de chargement/déchargement BFOUA OUAGADOUGOU		28 Données financières et bancaires Conf. de paiement	
29 Bureau d'entrée/sortie TG62 BUREAU DE		30 Localisation des marchandises		31 Colles et des marchandises Marques et Nos. No(s) conteneur(s) - Nombre et nature Marques et no CIGARETTES AMERICAN LEGEND FILTER des colis Nombre et 3 000 CT Nature Carton Chassis No Cigarettes contenant du tabac		32 Article 1	
44 Mémoire spécial Documente produits Certificats et autres No de Licence EXEMPTÉ 0+0+0+0 D.J.		Val.D. Le 17/10/2016		33 Code des marchandises 24022000 000		34 Code P. origine a GR b 45 000	
47 Calcul des impositions		48 Report de paiement		49 Identification de l'entrepôt		35 Poids brut (kg) 45 000	
Type Base d'imposition Taux Montant		MP		B - DONNEES COMPTABLES Mode de paiement Numéro de liquidation Numéro de quittance Garantie Taxes globales Total déclaration		36 Préfer. 37 RÉGIME 8000 000 44 100 38 Poids net (kg) 39 Conting. 40 Déclaration sommaire/ Document précédent PIRD139565 41 Unités supplément. 02 7 000 42 Prix article 105 000 000 43 Code M.E. 44 Ajustement 1,000 45 Valeur statistique 105 000 000	
50 Principal obligé		Signature		C - BUREAU DE DÉPART Cyrille N. AMELET Chef Section Brigade Opérations Douanières Lomé-Port		51 Bureaux de passage prévus (et pays)	
52 Garantie non applicable		Maratino TORO Vérificateur Grade 4		Vérificateur MARATINA TORO		53 Bureau de destination (et pays) TRANSIT WATT CENTER Commissionnaire agréé en Douane DE LA SUBVENTION NOUVEAU MATEAU DE LA SUBVENTION TEL: 22 21 13 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00	
D - CONTRÔLE PAR LE BUREAU DE DESTINATION		Cachet:		Signature et nom du NOUVEAU MATEAU DE LA SUBVENTION TEL: 22 21 13 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00		54 Lieu et date	

Customs declaration by port authorities in Lomé dated 17 October 2016

7 Exportateur SOBUREX SARL 01 BP. 1871 OUAGA B.FASO		No. 0907955 8		DECLARATION TG121 BUREAU DE LOME PORT		OTR 13/10/2016 Manifeste ATP00021360-003																										
8 Destinataire No. TG10003284 IMPORTATEUR/EXPORTATEUR OCCASIONNEL TOGO		9 Responsable financier No.		10 Pays p. dest GR		11 Pays trans GR																										
14 Déclarant / représentant No. TG2010175107 SOCIETE WATT CENTER LOME		15 Pays d'exportation Grèce		16 Code pays exp. GR		17 Code pays dest. GR																										
18 Identité et nationalité du moyen de transport à l'arrivée/au départ PORT GDYNIA DU 07/10/2016		19 Ctr. LR		20 Conditions de livraison XOF		21 Identité et nationalité du moyen de transport à la frontière PORT GDYNIA DU 07/10/2016																										
22 Devise XOF		23 Taux de change 245 000 000 000		24 Code P. origine GR		25 Poids brut (kg) 105 000																										
26 Mode transp. Intérieur		27 Lieu de chargement/déchargement BFOUA OUAGADOUGOU		28 Données fiscales et douanes Cond. de paiement		29 Régime 8000 000 102 900																										
29 Bureau d'entrée/sortie TG62 BUREAU DE		30 Localisation des marchandises		31 Article 1		32 Code des marchandises 24022000 000																										
31 Clés et documents marchandises Marque et No. (s) conteneur(s) - Nombre et nature des colis Marque et no. CIGARETTES AMERICAN LEGEND FILTER Nombre et Nature 7 000 CT Chassis No Cigarettes contenant du tabac		33 Code des marchandises 24022000 000		34 Code P. origine GR		35 Poids net (kg) 102 900																										
44 Mentions spéciales Documents produits, Certificats et autres. No de Licence EXEMPTÉ 0+0+0+0-0 D.J.		40 Déclaration sommaire/ Document précédent PIR0139514		41 Unités supplément. 02 7 000		42 Prix article 245 000 000																										
47 Coût de marchandises <table border="1"> <thead> <tr> <th>Type</th> <th>Base d'imposition</th> <th>Taux</th> <th>Montant</th> <th>MP</th> </tr> </thead> <tbody> <tr> <td>RS</td> <td>245 000 000</td> <td>0,00</td> <td>0,00</td> <td>1</td> </tr> <tr> <td>PEA</td> <td>105</td> <td>200,00</td> <td>21 000</td> <td>1</td> </tr> <tr> <td>FDG</td> <td>245 000 000</td> <td>0,25</td> <td>612 500</td> <td>1</td> </tr> <tr> <td colspan="3">Total</td> <td>633 500</td> <td>1</td> </tr> </tbody> </table>		Type	Base d'imposition	Taux	Montant	MP	RS	245 000 000	0,00	0,00	1	PEA	105	200,00	21 000	1	FDG	245 000 000	0,25	612 500	1	Total			633 500	1	43 Coût m.e.		44 Déclaration sommaire/ Document précédent PIR0139514		45 Ajustement 1,000	
Type	Base d'imposition	Taux	Montant	MP																												
RS	245 000 000	0,00	0,00	1																												
PEA	105	200,00	21 000	1																												
FDG	245 000 000	0,25	612 500	1																												
Total			633 500	1																												
50 Principale étiquette Signature		48 Report de paiement B - DONNÉES COMPTABLES Mode de paiement COMPTANT Numéro de liquidation L 85263 Numéro de quittance Garantie 0 Taxes globales 5 840 Total déclaration 639 340		49 Identification de l'entrepôt Date 14/10/16 Date Date		46 Valeur statistique 245 000 000																										
51 Bureau de passage prius (et pays) Représenté par Lieu et date		52 Garantie non valable		53 Bureau de destination (et pays)		54 Lieu de destination TRANSIT WATT-CENTER Lomé Commissionnaire agréé en Douanes 08 BP 2357 LOME TOGO NOUVEAU MATIÈRE DE LA LIBERATION TEL: 228 22 21 13 53 FAX 22 20 31 26																										



SOCIETE GROUPE WATT-CENTER

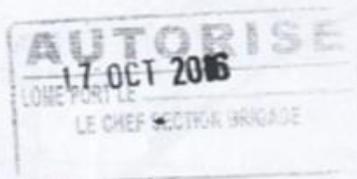
Commissionnaire agréé en Douanes
Consignation - Transit Aérien - Maritime - Terrestre
tranwatt_2005@yahoo.fr

N/Réf :
V/Réf.



Lomé, le 17/10/ 2016

A
Monsieur le Chef Brigade des Douanes
Lomé - Port



Objet : Demande d'autorisation
de lettres de voiture.

Monsieur le Chef Division,

Nous vous prions de bien vouloir nous autoriser l'établissement des
déclarations :

- IM8 T 42357 du 13/10/2016 comportant 7000 cartons cigarettes.
- IM8 T 42613 du 14/10/2016 comportant 3000 cartons cigarettes
lesquelles seront fractionnées par sept (07) lettres de voitures dont
sept (07) véhicules .

Nous nous engageons à payer tous les frais afférents à ce travail.

Veuillez agréer, Monsieur le Chef Brigade l'expression de nos meilleures

salutations.



Cyrille N. AMELETE
Chef Section Brigade
Opérations Douanières Lomé-Port



Tchalla ADJ
Chef Section Vérification
N° M^{is} : 0284-A-OTI

TRANSIT WATT-CENTER
Commissionnaire agréé en Douanes
Lomé - Port
TEL: 22 22 22 22
E-mail: tranwatt_2005@yahoo.fr

Av. de la Libération / 68 BP 8357 Lomé-TOGO / Tél. (228) 221 13 53 / Fax. (228) 220 31 26
Compte bancaire : BTCL : 01030000455900179 / 9030464370122 CCP : 010010000000193 - 99
R.C. N° 9474 - COE N° 9951366A

Request for consignment letter for onward transport of 10.000 boxes of cigarettes,
dated 17 October 2016

DEPOTAGAGE AU 13

OFFICE TOGOLAIS DES RECETTES
COMMISSARIAT GENERAL

REPUBLIQUE TOGOLAISE
Travail Liberté patrie

COMMISSARIAT DES DOUANES ET DROITS INDIRECTS
DIVISION DES OPERATIONS DOUANIERES DE LOME PORT
SECTION DE LA BRIGADE DE LOME-PORT

ORDRE D'EXECUTION

Il est ordonné aux Agents..... **IBAMONDO**

Avec toutes responsabilités d'assister effectivement à l'opération de **DEPOTAGAGE**

Dates : **17 OCT 2016**

Lieu : **DB**

Tchalla ADJI
Chef Section Vérification
N. M. : 0284-A-GTR

OBSERVATIONS OU CONSIGNES

Le **1er fev 2017** de **10 h 23**

Nous soussignés : **IBAMONDO**

En service à la Section de la Brigade des Douanes de Lomé-Port, reconnaissons avoir exécuté l'ordre ci-dessus. Nous faisons état de ce qui suit :

In depot au TP 310 Tax 40. A l'issue du dépotage nous avons compté 10000 cartons Cigarettes américain Legend FILTER. Cette marchandise fait l'objet de Imst 42613 du 14/10/16. Elle est chargée dans les camions. En point de liste des camions et la liste des Tcs. entachés sur BF via Ck chauffeur Convoyeur SA WADOGO. Cel 9153 4613.

NB N. Imst 42357 du 13/10/16.

LIBT

Execution order for unpacking containers issued on 17 October 2016 but executed only 1 February 2017

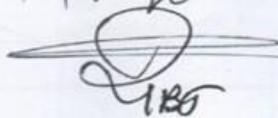
Le 1^{er} - 02 - 17

La liste des camions .

- 10 HP 3324 / 4472 BF
- 10 HP 3325 / 3326 BF
- TG 073 AL / 1714 K
- TG 6552 AG / 4785 Y.
- TG 3470 AL / 6551 AG
- TG 6339 X / 6540 X
- TG 4784 AG / 4785 AG

La la liste de Fcs.

CMAU 415781/5
 CMAU 435177/5
 CMAU 560021/3
 CMAU 511125/4
 CMAU 880614/3
 ECMU 064263/1
 SEGU 461694/5
 TEMU 738844/4
 CMAU 516277/1
 SEGU 534476/0



Seven trucks assigned to transport goods two of which are Burkina Faso registered and five Togo

Annex 24: Letter dated 30 June 2016 from Malian Director General of customs to his homologue in Togo, document obtained by the Panel from a confidential source on 16 December 2018¹⁸

MINISTRE DE L'ECONOMIE
ET DES FINANCES

Direction Générale
Des Douanes

N° 2 9 1 3 - 5 /MEF-DGD

REPUBLICQUE DU MALI
Un Peuple - Un but - Une Foi

Bamako, le 30 JUIN 2016

Le Directeur Général des Douanes

(-)

**Monsieur le Commissaire des Douanes et Droits
Indirects du Togo** Lomé

Objet : Transit de cigarettes à destination du Mali

Référence : Convention d'assistance administrative mutuelle CEDEAO
Arrêté Interministériel N°007/MCIPSPT/MEFPD du 16 février 2016

Monsieur le Commissaire et cher frère

Je voudrais tout d'abord me réjouir des termes de l'Arrêté, ci-dessus cité en référence, relatif au renforcement des mesures de contrôle des cigarettes sous régime de transit par la République togolaise.

En effet, les dispositions dudit texte sont d'une portée qui va au delà des frontières de votre pays car elles sont de nature à circonscrire la fraude sur les cigarettes dans toute la sous région.

Pour contenir cette fraude les administrations des douanes de la région se doivent de liquer leurs efforts pour apporter une réplique appropriée afin de sauvegarder la sécurité et la santé publiques des populations et garantir les recettes budgétaires des Etats.

Ainsi, j'ai l'honneur de porter à votre connaissance que la Société Nationale des Tabacs et Allumettes du Mali (SONATAM), sise Route de Sotuba zone industrielle BP 59 Bamako, est le seul opérateur économique habilité à importer des cigarettes au Mali.

Les importations sont soumises à l'inscription de marquages sanitaires et d'étiquettes « vente au Mali ».

¹⁸ The same letters were sent to the Director Generals of Burkina Faso, Benin and Niger, archived at the secretariat.

Annex 25: Letter dated 12 May 2017 from Director General of Customs in Mali to his homologue in Burkina Faso, obtained by the Panel from a confidential source on 14 December 2018.



MINISTRE DE L'ECONOMIE
ET DES FINANCES
DIRECTION GENERALE DES DOUANES

REPUBLIQUE DU MALI
Un Peuple-Un But-Une Foi

N° 2070 MEF-DGD

Bamako, le 12 MAI 2017

Le Directeur General des Douanes

A

Monsieur le Directeur General des Douanes
du Burkina Faso
Ouagadougou

Objet : Transit de cigarettes par le Burkina Faso à destination du Mali

Réf. : Ma lettre en date du 30/06/ 2016.

Monsieur le Directeur Général et Cher collègue,

Par lettre ci-dessus citée en référence, j'attirai votre attention sur des opérations de transit de cargaisons de cigarettes à partir de votre pays à destination du Mali et je vous informai que la Société Nationale des Tabacs et allumettes du Mali (SONATAM) détient l'exclusivité de la production et de l'importation des cigarettes au Mali. Cette correspondance faisait suite à l'introduction sur le territoire malien, à partir du poste de douane burkinabé de Markoye, le 23 mai 2016 d'une cargaison de 100 millions de tiges de cigarettes de marque American Legend. (Cf. documents de transit joints à la présente).

En outre, il m'a été donné de constater que le 11 février 2017, une autre cargaison de 100 millions de tiges de cigarettes de la même marque a été illégalement introduite sur le territoire malien à partir du même poste de Markoye car la douane du Mali n'a aucun poste de douane ouvert au transit vis-à-vis du poste burkinabé de Markoye.

Ainsi, par la présente, j'attire votre attention sur le fait que ces opérations de transit de cigarettes se font en violation des dispositions réglementaires en vigueur au Mali sur le commerce des produits du tabac.

Au-delà du fait que ces opérations de transit alimentent un courant de fraude portant sur les cigarettes, elles pourraient constituer des sources de financement de réseaux criminels et terroristes en activité dans nos pays alors que la lutte contre le

terrorisme et la criminalité transnationale organisée constitue une des missions essentielles de nos deux administrations.

Au regard de ce qui précède, je vous saurais gré de bien vouloir faire prendre toutes les dispositions utiles en vue de mettre fin à toute opération de transit de cigarettes depuis votre pays à destination du Mali qui ne serait pas requise par la SONATM, seul opérateur habilité en matière de production et d'importation de cigarettes au Mali.

Sachant compter sur votre collaboration habituelle, je vous prie d'agréer, Monsieur le Directeur Général, l'expression de ma très haute considération.

Ampliations :
-MEF.....P/CR
-Archives.....01

Le Directeur Général des Douanes,



Annex 26: Response letter dated 31 May 2017 from Director General of Customs in Burkina Faso to his homologue in Mali, obtained by the Panel from a confidential source on 14 December 2018.

MINISTRE DE L'ECONOMIE, DES FINANCES
ET DU DEVELOPPEMENT

SECRETARIAT GENERAL

DIRECTION GENERALE
DES DOUANES



BURKINA FASO
Unité-Progress-Justice

N° 2017-080836 /MINEFID/SG/DGD/OUR

080836
TIAZY

**Le Directeur Général
des Douanes**

Direction Générale des Douanes

du Mali
Arrivée le 31 MAY 2017

Sous le N° 7579

A

**Monsieur le Directeur Général
des Douanes du Mali
BAMAKO**



Objet : transit de cigarettes par le Burkina Faso à destination
du Mali.

Réf. : V/L n°2070/MEF-DGD du 12 mai 2017.

Monsieur le Directeur Général

Par lettre citée en référence, vous attirez mon attention sur un trafic illicite de cigarettes à destination du Mali, à partir du bureau de douane burkinabé de Markoye. Deux opérations de transit sont particulièrement visées dont l'une se serait déroulée le 23 mai 2016 et l'autre, le 11 février 2017 et porteraient chacune sur 100 millions de tiges de cigarettes de marque American Legend.

Vous précisez qu'au Mali, seule la Société Nationale des Tabacs et Allumettes du Mali (SANATAM) détient l'exclusivité de la production et de l'importation des cigarettes au Mali.

Direction Générale des Douanes
01 BP 506 Ouagadougou 01 BURKINA FASO Tél : + 226-25-37-40-29 /25-37-40-39
Fax + 226-25-37-40-23
e-mail : dgd@douanes.bf
web : www.douanes.bf

Votre lettre a fait l'objet d'une attention particulière de ma part, et je tiens à vous assurer de l'engagement de l'Administration des Douanes du Burkina Faso à mettre fin à cette pratique nuisible à nos économies et qui met à mal l'effort que nos Etats déploient pour sécuriser la sous-région.

A cet effet, des mesures sont en train d'être prises dont notamment l'adoption de nouveaux textes, pour renforcer le dispositif de contrôle des cigarettes déclarées en transit par le Burkina Faso ou depuis le Burkina Faso, à destination d'autres pays de la sous-région.

Veillez agréer, **Monsieur le Directeur Général**, l'assurance de ma parfaite considération.

P. Le Directeur Général des Douanes,
la Directrice Générale Adjointe



S Micheline ILBOUD/DIALLO

Annex 27: Excerpt from Greek law No. 4419 of 20 September 2016 adapting to EU Directive 2014/40/EC,¹⁹ not adopting articles 14 and 16 of the latter.

Unofficial Translation

8632

GOVERNMENT GAZETTE

Issue A' 174/20.09.2016

packaging. Each verbal wording appears, as much as possible, in equal number on each brand of these products. The verbal warnings appear on the next more visible surface of the packaging unit and every external packaging. In the packaging units of case type, the next more visible surface is the one shown when the packet is opened.

2. The general warning pursuant to paragraph 1 covers 30% of the relevant surface of the packaging unit and of each external packaging.

C3) The verbal warning pursuant to paragraph 1 covers 40% of the relevant surface of the packaging unit and of each external packaging.

4. When the health warnings mentioned in paragraph 1 must appear on a surface that exceeds 150 cm², the warnings cover an area of 45 cm².

5. The health warnings mentioned in paragraph 1 meet the requirements defined in paragraph 4 of article 9. The text of the health warnings is parallel to the main text on the surface intended for these warnings. The health warnings are surrounded by a black outline of thickness at least 3 and at most 4 mm. Said outline appears outside the surface intended for the health warnings.

Article 12
Labelling of non-smoked tobacco products
(Article 12 of the Directive 2014/40)

1. Each packaging unit and every external packaging of the non-smoked tobacco products bears the following health warning: "This tobacco product is harmful to your health and it is addictive."

2. The health warning mentioned in paragraph 1 meets the requirements defined in the article 9, paragraph 4. The text of the warnings is parallel to the main text in the surface intended for these warnings. In addition: a) it appears on the two larger surfaces of the packaging unit and every external packaging, b) covers 30% of the surfaces of the packaging unit and every external packaging.

Article 13
Product presentation
(Article 13 of the Directive 2014/40)

1. The labelling of the packaging units and every external packaging, as well as the tobacco product itself do not include any element or characteristic which:

- a) promotes the tobacco product or encourages its consumption creating the wrong impression concerning its characteristics, its effects on health, the risks or the emissions; the labelling does not include information related with the content in nicotine, tar, or carbon monoxide of the tobacco product,
- b) suggests that a specific tobacco product is less harmful than others or tends to reduce the effects of certain harmful ingredients of tobacco or it has revitalizing

properties, properties that provide energy or therapeutic, rejuvenating, physical or biological properties or it offers other benefits for health or to social behavior,

c) refers to taste, smell, aromatic substances or other additives or points out their absence,

d) is similar to food product or to cosmetics,

e) suggests that a specific tobacco product has an improved biodegradability or other environmental benefits.

2. The packaging units and every external packaging do not suggest financial benefits having printed coupons, offering discount or free distribution or including offers of they type "two for the price of one" or similar offers.

3. The prohibited details and characteristics pursuant to paragraphs 1 and 2 may include texts, symbols, names, trademarks, images or other signs, without being exhausted to these.

Article 14
Appearance and content of the packaging units
(Article 14 of the Directive 2014/40)

1. The cigarette packaging units have a rectangular shape. The tobacco packaging units for rolled cigarettes have a rectangular shape or cylindrical or pouch shape. The cigarette packaging units contain at least 20 cigarettes. The tobacco for rolled cigarettes packaging units contain tobacco weighing at least 30 gr.

2. The cigarette packaging units may consist of cardboard or of soft material and they do not have an opening that can be closed again or resealed after the first opening, except the packets with joint cap and the case type packets. In the packets with joint cap and in the case packets to cap is jointed only with the rear part of the packaging unit.

CHAPTER III
TOBACCO TAKEN ORALLY AND NEW PRODUCTS

Article 15
Tobacco taken orally
(Article 17 of the Directive 2014/40)

It is prohibited to circulate in the market tobacco taken orally.

Article 16
Cross-border distance sales of electronic cigarettes and refill containers
(Article 18 and 20 par. 6 of the Directive 2014/40)

1. The cross-border distance sales from abroad to Greece of electronic cigarettes and refill containers is prohibited. Nevertheless, the cross-border distance sales from Greece to abroad of electronic cigarettes and refill containers is allowed on condition that the member – states in the

¹⁹ Available at <https://www.tobaccocontrolaws.org/files/live/Greece/Greece%20-%20Law%20No.%204419.pdf>.

Annex 28: Fuel case study

Since 2012, imports of fuel in Mali from Algeria and Niger are not taxed due to a combination of factors, namely the prevailing security situation, minimal deployment of state authorities along borders, and a tacit agreement between the government and armed movements to help the north recover economically from the crisis.²⁰

The Panel in its final report (S/2018/581, paragraph 146) reported about the upheaval instigated by legal fuel importers in Gao in October 2017 after the Government attempted to subject imports to the national taxation regime of 320 CFA and 270 CFA per liter²¹ for petrol and diesel respectively. Despite the presence of customs authorities at Labbezanga, where fuel tankers from Niger enter and are registered, regular taxation practices have, apart from a small registration fee, not resumed.²²

Based on the export figures shared by Niger customs authorities, of close to 80 million liters of fuel in 2018,²³ the Panel calculates that the Malian government misses out on about \$ 40 million in unpaid taxes of fuel imports from Niger alone. Despite relatively low fuel prices compared to elsewhere Southern Mali, non-payment of taxes provides for significant margins of profit for Gao based importers. In Gao fuel is sold at regular gas stations but part is also unregularly redistributed in 200 liter jars and transported and sold as far south as Sévaré.²⁴ Fuel trucks, on their way from Labbezanga to Gao, are among those illegally taxed by MSA and GATIA around Ménaka.²⁵ The Panel continues to investigate the actors controlling this organized criminal activity, which as shown in 2017, is protected, if necessary, with the use of violence when formally challenged (see S.2017/581, paragraph 146).

Illegal fuel trafficking of Nigerian origin between Niger and Mali is also of particular concern to the Panel, considering alleged supplies to terrorist armed groups in the border region. At Terbiat, just north of Abala, Nigerian nationals run a depot from which 200 liter jars are transported northwards to the Mali border.²⁶ Specialized mixed patrols regularly intercept petrol at Sanam on its way to Terbiat, on board of pickups carrying between up to 3.000 liters of fuel.²⁷

²⁰ Confidential report, 15 October 2017.

²¹ Le Flambeau “ Secteur des produits pétroliers au Mali : le frelatage du supercarburant bientôt terminé,” 11 January 2016, available at <https://www.maliweb.net/economie/petrole/secteur-des-produits-petroliers-au-mali-le-frelatage-du-supercarburant-bientot-terme-1339082.html>.

²² Telephone interview with government official previously based in Labbezanga.

²³ Official government data shared with the Panel by the Niger customs authority on 12 December 2018, archived at the Secretariat.

²⁴ Ibid (footnote 3).

²⁵ Confidential report, 3 December 2019.

²⁶ Meeting with Niger authorities, Niamey, 8 May 2017.

²⁷ Official government data shared with the Panel by the Niger Gendarmerie on 14 January 2018, archived at the Secretariat. During 2018 a total of 11.300 liters were seized at Sanam.

Annex 29: Violence in Mopti region.

As reported in the Panel's final report (S/2018/518), in 2018 there was an increase in violations of human rights and international humanitarian law in the Mopti region.

For the most part, violence resulted from intercommunal violence, which, has been characteristic of the region in the past in a much lower scale and recently exacerbated by factors related to the conflict in the north of the country. "Easy access to firearms, including military assault weapons contributed to the growth and militarization of the self-defence groups, making already existing communal tensions increasingly deadly."²⁸

According to the International Federation of Human Rights (FIDH) in 2018, 40% of all violent incidents in the country have taken place in the centre of the country with more than 500 civilians killed from January to August.²⁹ Data collected by the Panel indicates that from June to December 2018, more than 42% of the violent incidents in the country have taken place in Mopti. The Secretary General's report of September 2018 (S/2018/866) recorded the highest number of civilian casualties in the centre of the country, since the deployment of MINUSMA in April 2013, 287 civilians were killed, including 14 women and 10 children.³⁰ In the December Secretary General report (S/2018/1174) recorded a slight decrease in the trends, with "109 incidents in the central region, killing 108 civilians, including one child, and 43 injured including five children and one woman."³¹

Killings of civilians, destruction of civilian property, including water points, crops and markets, displacement, robberies and abductions are some of the most recurring incidents which have disrupted trade and agricultural activities and destroyed livelihoods with consequences for entire generations.

Violence has affected both Fulani and Dogon communities, however some of the most serious incidents in the reporting period have been committed against Fulani communities. The Secretary General's Report of September 2018 indicated that "the main perpetrators of recent violence are self-proclaimed self-defence groups, namely Dan Nan Ambassagou and Dogon Ambassagou. Both emerged from dozos (traditional hunter societies) claiming to protect the Dogon community, and the *Alliance pour le Salut du Sahel*, which claims to protect the Fulani community"³² Human Rights Watch has conducted investigations that point to accuse members of Dogon self-defence groups as perpetrators of the most serious crimes in recent months.³³

The Government of Mali has been responsible by action or omission for the abuses committed. According to the most recent Human Rights Watch report "the Malian government has largely failed to fulfil pledges made in early 2018 to conduct criminal investigations into the allegations of serious abuses, to adequately protect communities vulnerable to communal violence, and to disarm abusive self-defence groups. They have also not impartially applied the 2017 and 2018 bans on using motorcycles for transportation between villages in Mopti region (...) Leaders from all communities raised concerns about the slow or lack of response by Malian security forces to attacks on their communities, even when alerted to attacks ahead of time. They also claimed to have communicated the whereabouts of members or bases of abusive armed group as well as their command structure but said scant action was taken."³⁴

²⁸ HRW "We Used to Be Brothers", December 7, 2018, available at: <https://www.hrw.org/report/2018/12/07/we-used-be-brothers/self-defense-group-abuses-central-mali#>.

²⁹ FIDH "Central Mali: Population caught between terrorism and anti-terrorism" November 20, 2018, available at: <https://www.fidh.org/fr/regions/afrique/mali/centre-mali-les-populations-prises-au-piege-du-terrorisme-et-du>.

³⁰ S/2018/866, paragraph 41.

³¹ S/2018/1174, paragraph 30.

³² S/2018/866, paragraph 42.

³³ HRW "Mali: Des milices ont tué plus de 75 civils" December 18, 2018, available at: <https://www.hrw.org/fr/news/2018/12/18/mali-des-milices-ont-tue-plus-de-75-civils>.

³⁴ HRW "We Used to Be Brothers", December 7, 2018, available at: <https://www.hrw.org/report/2018/12/07/we-used-be-brothers/self-defense-group-abuses-central-mali#>.

The Panel reported in its final report (S/2018/581)³⁵ how the Malian Defense and Security Forces had also committed human rights violations in the Mopti region. In the reporting period, although reduced, the commission of human rights violation has continued. The 28 December 2018 Secretary General report on the situation in Mali reported one case of human rights violations attributable to Malian members of the Joint Force. On 20 October in Boulikessi, Mopti, near the border with Burkina Faso, unidentified armed men attacked a Malian armed forces vehicle carrying members of the Malian contingent of the Joint Force, killing one soldier and wounding several others. In response, Malian armed forces detained a group of 15 individuals suspected of being associated with the attack. One individual died in custody, and the remaining 14 individuals were subjected to ill treatment and torture during their detention by the Malian armed forces.³⁶ On 15 January, in Douentza town, FAMA soldiers conducted a sweeping operation in search of individuals that had assaulted and injured a FAMA element the day before. According to several community and humanitarian sources consulted by the Panel, FAMA elements searched houses without warrants, assaulted and injured several civilians, most of them bystanders, allegedly with whip and belts and destroyed civilian property in a disproportionate response to the incident.

Abductions have also increased, in 2018, the Panel recorded 53 cases of abduction of civilians. More than one third of the cases were abductions of local elites, local officials (traditional and government), community leaders, religious leaders, education and health workers, affecting the entire structure of the communities. Abductions are, in most of the cases, against alleged collaborators of security forces, international and Malian.³⁷

Displaced population has significantly increased in 2018, from 2,151 persons in December 2017 to 49,171 in November 2018, almost half of the IDPs in the country.³⁸ The majority of the IDPs are from Fulani communities.³⁹ Humanitarian agencies report 972,000 persons in need of aid, which is the highest in the country. Moreover, Children have been seriously affected by violence in different ways, closure of schools being one of the main problems, as of October 2018, UNICEF reports that 62% of the schools in the Mopti area remain closed due to insecurity, attacks and threats.⁴⁰

The deterioration of security in the centre has hindered the delivery of aid to populations in need, according to information obtained by the Panel, the centre region has seen the highest increase of attacks against aid workers in the country in 2018.⁴¹ Most of the incidents are related to criminality, however intimidation and threats in check points and during programme implementation have also been increasing, in some cases due to perceptions of association of humanitarian organizations with MINUSMA and international forces.

Mopti is the region where humanitarian operations have increased the most over the past two years in response to the augmented needs of population. As seen in other complex humanitarian crisis, the increase in presence of aid organizations has been followed by increase of security incidents. A six-fold increase in security incidents was reported in 2017 compared to 2016.⁴² While incidents occurred in the whole region, Douentza and Koro *cercles* reported the majority. Tenekou and Youwarou *cercles* were strongly marked by intimidations, irregular checks and temporary detentions of humanitarian personnel. The distrust of radical armed groups in these zones vis-à-vis

³⁵ S/2018/581, paragraph 161.

³⁶ S/2018/1174, paragraph 37.

³⁷ Panel of Experts Database archived at the Secretariat.

³⁸ UNHCR Operational Update. November 30, 2018, available at: <https://data2.unhcr.org/en/documents/details/67427>.

³⁹ Telephone interview with confidential source on January 2019.

⁴⁰ United Nations Children's Fund. Humanitarian Situation Report. October 2018, available at: https://www.unicef.org/appeals/files/UNICEF_Mali_Humanitarian_Situation_Report_Oct_2018.pdf; FIDH. "Central Mali: Population caught between terrorism and anti-terrorism" November 20, 2018, available at: <https://www.fidh.org/fr/regions/afrique/mali/centre-mali-les-populations-prises-au-piege-du-terrorisme-et-du>.

⁴¹ Telephone interviews with confidential sources on January 2019.

⁴² Telephone interviews with confidential sources on January 2019 and Panel of experts database, archived at Secretariat.

humanitarians was reinforced at the end of the year following the strengthening of military presence and the wrongly perceived association between humanitarian organizations and military forces.⁴³

In 2018, incidents of diversion of humanitarian aid affecting IDPs were reported. The Panel received information of four incidents in the reporting period allegedly perpetrated by Dozo traditional hunter societies and Dogon militias, four of them in the Koro *cercle* and one in Douentza. On 18 November, armed elements, allegedly Dozo traditional hunters, intercepted two World Food Programme contracted trucks between Boni and Hombori villages in Douentza Cercle. The assailants blindfolded the passengers, took them to an unknown destination, before releasing them in the afternoon and looting the trucks. The aid was intended for IDPs in Boni, 90 Km east of Douentza. On 10 December, presumed Dozo traditional hunters intercepted and looted seven trucks carrying INGO supplies near Bondo village, Koro *Cercle*. Aid was aimed at IDP and host population. On 15 December, Dogon militias armed with hunting rifles and AK47 intercepted two INGO trucks carrying food for Fulani population in Binedama and Diankabou, Koro *cercle*. The militias looted the food and obliged the drivers to leave. The INGO was able to recover the food of one truck through local negotiations but the rest was taken by the militias and allegedly some was sold in local markets. Just a few days after, on 21 December in the outskirts of Madougou, Koro *cercle*, another INGO truck was intercepted by Dan Nan Ambassagou militias who looted the food intended for population in Binedama and Diankabou, most of them IDPs.⁴⁴ By January 2019 food shortages were reported in the Bankass and Koro *cercles* which could be a consequence of the frequent aid diversion in the area combined with increased displacement.⁴⁵

Although underreported, cases of gender and sexual based violence were also reported in the Mopti region. In June, four women were reportedly abducted from Dialloubé village taken to the bush and raped by the *Front pour la Libération du Macina* (FLM) elements. Subsequently, they were brought back to the village, where community members were threatened and asked to not reveal the incident. The victims were consequently unable to seek medical treatment.⁴⁶ On 22 June, in Koro Cercle, a woman was allegedly raped by five unidentified armed men. The following day, she died while being evacuated to the hospital.⁴⁷ On 9 November, a group of five unidentified armed men abducted a 30-year-old woman between Tiguila and Isseye villages, north of Mondoro town, Douentza Cercle. Reportedly, the abductors sexually abused the victim before releasing her on 10 November.⁴⁸

Additional to the three incidents mentioned in the Mopti section of the report that resulted in the killing of at least 75 civilians, the Panel received information of another four incidents that follow the same pattern, alleged Dozo traditional hunter societies or Dogon militias attacking Fulani civilians which resulted in at least 35 deaths, destruction of property and displacement.

On 15 October unidentified armed elements stormed Telleye village, approximately 30 km west of Tenenkou town, Tenenkou Cercle, and killed, at least, 12 Fulani and injured several others. On 06 December, Dozo traditional hunters coming from several communes of Macina *Cercle*, Segou Region, reportedly attacked the Fulani village of Mamba, 45 km south of Tenenkou town, Tenenkou *Cercle*. The attack resulted in the death of seven people. Two others were seriously injured, and several villagers forcibly displaced. On 27 December, unidentified armed men reportedly opened fire on a group travelling for a funeral ceremony between Ogossaye and Derou Na villages, respectively 10 km and 25 km south-east of Koro town, Koro Cercle, killing nine individuals. On 28 December, Dozo traditional hunters opened fire on a group of traders in the weekly market of Tori village, approximately, 60 km south-west of Bankass town, Bankass Cercle, killing seven Fulani and seriously injuring one. Malian Defence and Security Forces were dispatched after the incidents to secure the areas.⁴⁹

⁴³ Interviews with confidential sources, December 2018 and January 2019.

⁴⁴ Email correspondence received January 4, 2019, archived at Secretariat.

⁴⁵ UN confidential report, January 10, 2019, archived at Secretariat.

⁴⁶ Email correspondence received in December 21, 2018, archived at Secretariat.

⁴⁷ Confidential document received by email on January 15, 2019, archived at Secretariat.

⁴⁸ UN confidential report, November 16, 2018, archived at Secretariat.

⁴⁹ Panel of Experts database archived at Secretariat.

The resurgence of violence in Mopti has reached alarming levels that have to be urgently addressed by the Government of Mali as the primary responsible for protecting rights of civilians in the country, increasing security measures to prevent further attacks, killings and displacement, assuring the presence of Government officials and guaranteeing that those responsible for the commission of crimes are held properly accountable.

Annex 30: Violations of the rights of the child and sexual violence

Children continued to be affected by conflict and violence during the reporting period, attacks and improvised explosive devices (IEDs) resulted in children casualties. Fear among the population and forced displacement caused by conflict continue to affect children's access to food, education and healthcare. From April to December 2018, 373 grave violations against 223 children were documented by the Country Task Force on Monitoring and Reporting (CTFMR), which represents an increase compared to previous reporting period of January – March.⁵⁰

In 2013, the Secretary-General listed parties to the conflict in Mali, including *MNLA*, *MUJAO*, *ANSAR EDINE*,⁵¹ and *Plateforme* in 2018⁵² for the commission of the six grave violations. During 2018, the CTFMR has continued dialogue with CMA in the framework of implementation of the Action Plan signed in March 2017. Dialogue with *Plateforme* resumed after it had been suspended for a few months after their listing.

There are no precise estimates regarding the total number of children associated with armed groups, but there was an increase in allegations of recruitment and use of children. From April to December, the CTFMR documented 98 children (including two girls) recruited by armed groups, as combatants (19), cooks, domestics, porters and couriers. Children were associated to GATIA (26), Ganda Lassal Izo (24), MNLA (14), HCUA (9), MAA (1), MAA-Plateforme (5), Dan Na Ambassagou (1), GSIM (1), MUJAO (1), ISGS (1), Al Furqan (1) and thirteen children were associated to unidentified armed groups. Children were transferred to child protection structures after being captured or arrested and others self-demobilized approaching local non-governmental organizations.⁵³

From April to December, 105 cases of killings and maiming of children were documented since April in the North and Centre of Mali. 60 children (including eight girls) were killed and 44 children (including 13 girls) were injured during 35 incidents.⁵⁴

Targeted attacks in the form of intimidations, abductions and the killing of protected personnel⁵⁵ continued to be reported. From April to December, 63 attacks against schools and protected personnel were recorded. At the end of 2018, 807 schools remained closed due to insecurity, direct threats and absence of teachers, compared to 735 reported closed in March 2018. The closure of schools affects at least 42% of communities in the North. Since April, 11 incidents of attacks against hospitals and protected personnel have been reported.⁵⁶

Conflict – related sexual based violence continued to take place in the country but remains highly underreported. Sociocultural barriers, absence of support services for victims and lack of proper prosecution of cases are some of the factors preventing victims from seeking help. In 2018, MINUSMA reported 22 cases, 17 committed by unidentified armed men, four by elements from *Front de libération des régions du Nord* (FLN), and one by an element from the *Groupe d'Autodéfense Touareg, Imghad et Alliés* (GATIA). All victims were female, two of them were victims of rape and 20 of gang-rape. 12 cases took place in Gao, five in Mopti, four in Timbuktu and one in Ménaka.⁵⁷

⁵⁰ Confidential document received by email on January 15, 2019, archived at Secretariat.

⁵¹ S/2014/339, paragraph 100.

⁵² S/2018/465, paragraph 261.

⁵³ Confidential document received by email on January 15, 2019, archived at Secretariat.

⁵⁴ Confidential document received by email on January 15, 2019, archived at Secretariat.

⁵⁵ School officials and healthcare providers.

⁵⁶ Confidential document received by email on January 15, 2019, archived at Secretariat.

⁵⁷ Confidential document received by email on December 22, 2018, archived at Secretariat.

Annex 31: Obstruction of humanitarian assistance

Insecurity, presence of explosive devices along roads, illegal check points and taxation, intimidation, threats, attempts of manipulation on operating procedures (procurement and recruitment), restriction of movements (including prohibition of circulation of motorbikes and pick-up trucks due to security regulations), military operations and blockage of access are some of the difficulties faced by aid workers and organizations to fulfil their mandate in the country.

According to UNOCHA, in 2018, 215 security incidents were reported affecting humanitarian actors in the country,⁵⁸ significantly exceeding the 133 incidents for the whole of 2017. Similarly, the International NGO Safety Organisation (INSO) recorded 216 incidents affecting NGOs during 2018.⁵⁹ In December 2018, 21 incidents were reported (two in Gao, four in Kidal, two in Ménaka, six in Mopti, one in Koulikoro and five in Timbuktu and one in Bamako), compared to 15 in November.

Available data indicates that humanitarian actors were mainly victims of criminality, mostly vehicle thefts. Four cases involved diversion of aid in Mopti, where trucks with humanitarian aid were intercepted by armed men and goods confiscated. Three local aid workers were killed, one in Gao in February; one in Timbuktu in August; and one aid worker from Caritas Mali in September near Tassiga, Gao region.⁶⁰

⁵⁸ Telephone interview with confidential source January 4, 2019.

⁵⁹ International NGO Safety Organization available at: <https://www.ngosafety.org/country/mali>.

⁶⁰ UN confidential report, September 26, 2018, archived at Secretariat. International NGO Safety Organization available at: <https://www.ngosafety.org/country/mali>.

Annex 32: Regional country context

Niger

During the reporting period, the security situation remained challenging in Niger, with terrorist attacks and particularly on the border with Burkina Faso and in the Tillabéri region along the Malian border, where the cycle of inter-community violence mostly between Daoussaks and Fulanis continue.⁶¹ On 7 December 2018, the Government of Niger declared state of emergency in several departments, including Gotheye on the border with Burkina Faso, which came under state of emergency for the first time. On 10 December 2018, the Nigerien Parliament adopted a law extending all previously declared states of emergency for another three months.⁶²

The Government of Niger has a two-tracks strategy against security threats linked to the conflict in Mali.⁶³ On the one hand, the government continues military operations, including with international partners.⁶⁴ From 18 to 30 December 2018, Niger security and defence forces participated in Barkhane operation Koufra 7, this time without involvement of the Malian armed groups MSA-GATIA (see S/2018/581, paragraph 184). The government insisted that participation of these Malian armed groups in military operations on its territory was exacerbating inter-communities tensions.⁶⁵ On the other hand, the Government of Niger has initiated a track of dialogue and social inclusion, notably with local communities and some compliant Malian armed groups that occasionally operate on its territory.⁶⁶ The Panel was also informed of a targeted army recruitment scheme⁶⁷ for young people with combat experience who defected from terrorist groups.⁶⁸

Burkina Faso

Among the neighbouring countries of Mali, Burkina Faso has been the hardest hit by armed attacks and acts of violence during this reporting period. The Panel received from the Government of

⁶¹ Meeting with security service of Niger in Tillaberi on 12 December 2018. Numerous cases of attacks were presented to the Panel, including the killing of 12 members of security and defense forces in Ayorou and several inter-communal attacks and reprisals between Daoussaks and Peuls (Fulanis).

⁶² In 2017, the Government had already declared state of emergency in five other départements of Tillaberi Region. On 30 November 2018 the departments of Say, Torodi and Tera in Tillaberi region were added to the list; and on 7 December 2018, Ouallam, Ayorou, Bankilaré, Abala, and Banibongou (Tillaberi region) and Tassara and Tillia (Tahoua Region) were added.

⁶³ Meeting with government officials of Niger on 12 December 2018.

⁶⁴ On Saturday 29 December 2018, the Barkahne and the Niger army undertook joint operation in Tongo Tongo, available at <https://thedefensepost.com/2018/12/30/niger-france-air-ground-operation-tongo-tongo-kills-15-terrorists/>. In November 2018, the Government of Niger launched new Dongo operations in the Tillaberi region; meeting with Niger military deputy chief of staff, Niamey, 6 December 2018; meeting with government official, Tillaberi, 12 December 2018.

⁶⁵ Meeting with Niger military deputy chief of staff, Niamey, 6 December 2018, indicating that Fulanis or Peuls communities accused GATIA and MSA-D of attacks during operations with Niger security and defense forces.

⁶⁶ The Government of Niger holds regular contacts with Malian armed groups GATIA and MSA-D. This was confirmed to the Panel by a Nigerien Government official on 10 December 2018 in Niamey. These two complaint Malian armed groups operate occasionally on Nigerien territory.

⁶⁷ The Panel learned from Niger officials of pilot initiative that consists of recruiting, into Niger defense and security forces, of people from various communities on the border between Niger and Mali. Meeting with Government officials in Niamey on 10 December 2018 and 12 December 2018.

⁶⁸ International Crisis Group, EU Watch List No.10, 2018, available at <https://www.crisisgroup.org/global/10-watch-list-2018> Most of the initiatives taken by the Niger Government to address the gun culture within local communities are done through the Haute Autorité pour la Consolidation de la Paix (HACP), instituted in 1995 as one of the follow-up mechanisms for the 1995 peace accord; meeting with President of the HACP, Niamey, 6 and 10 December 2018.

Burkina Faso a list of over 100 cases of recorded incidents in the last two years.⁶⁹ Noticeable recent incidents include the killing of 46 civilians in Yirghou on the night of 31 December 2018 to 1 January 2019 and that of 12 police officers in Gasseleki, Soum Province close to border with Mali on 31 December 2018, prompting the President to declare the state of emergency in 6 out of 12 regions. Initially targeting mostly North of Burkina Faso, along the border with Mali, violence and attacks have recently spread to the east, along the borders with Togo, Ghana and Benin, which some analysts call a “new jihadist hotbed.”⁷⁰

Scaled-up attacks on Burkina Faso is partly due to sustained military pressure on actors of violence in north Mali who are now forced to spread southward, in search for new strongholds or hideouts and expanded trafficking routes towards the Gulf of Guinea. Burkina Faso is also not benefitting as much as the other countries from the French Barkhane operations, whose capacities could be too stretched if it went further south.⁷¹ Yet, within the region, Burkina Faso appears the less prepared, equipped and with experience in dealing with such situations.

The East of Burkina Faso has been known for proliferating organised crime.⁷² The spree of apparent, and at time claimed terrorist attacks against Burkinabé security and defense along the eastern trafficking corridor in recent months could, according to Burkinabé authorities and other experts consulted by the Panel, very well be conducted for the same reasons, terrorist and criminal interest overlapping (see annex x summarizing noticeable recent incidents). Claims by terrorists, certainly those of JNIM in the Southeast of Burkina Faso should, as elsewhere, not be taken for granted.

Burkina Faso is actively working with its neighbouring countries to address the security challenge. As part of the Accra Initiative,⁷³ from 15 to 18 May 2018 the Governments of Burkina Faso, Togo, Benin and Ghana undertook a joint security operation called “Koudalgou I” that led to arrest of over 200 individuals in the four countries. In November 2018, Burkina Faso, Ivory Coast and Ghana undertook operation Koudalgou II. And on 25 October 2018, armies Chiefs of staff from Burkina Faso, Niger, Benin and Togo met in Cotonou to discuss joint efforts against the spread of terrorism and violence in the sub-region.

Mauritania

Mauritania is much affected by the situation in Mali and the Sahel region. It hosts the biggest camp of Malian refugees in Mbera and plays an important role in the G5 Sahel, including hosting of a recent donor conference on 6 December 2018. Mauritanian battalions carried out a G5 Sahel Joint Force military operation known as EL Emel on the border with Mali from 1 to 12 July 2018.

The Panel had previously received information regarding possible presence in and access of armed individuals and groups to Mbera refugee camp.¹⁸ The Panel has also received information regarding traffic of Syrian migrants passing through Mauritania to reach Europe, with the help of Malian nationals involved in the conflict.¹⁹ The Panel will seek to visit Mauritania in a near future.

Algeria

Algeria continues to release information regarding seizures of weapons, smuggled goods and other military equipment through its border with Mali. Some of those released information denote specific cases of arrests of cross-borders smugglers and discoveries on its border with Mali of weapon caches

⁶⁹ Meeting with security and defense forces of Burkina Faso that provided a list of over 100 attacks and acts of violence suffered by the country in 2017 and 2018.

⁷⁰ Africa Confidential, 21 December 2019, “The G5 force is mired in problems. It is all supposed to go right in the new year but there are still doubts”, available at <https://www.africa-confidential.com>.

⁷¹ The Economist, available at <https://www.economist.com/middle-east-and-africa/2018/09/20/france-may-take-the-lead-in-fighting-jihadists>.

⁷² France24 available at: <https://www.france24.com/en/20180908-burkina-faso-terrorism-threat-spreading-east-g5-sahel-mali-aqim-gsim-al-qaeda-jihad>.

⁷³ Accra Initiative is a regional agreement on trans-border security, terrorism and trafficking signed between Togo, Burkina Faso, Ghana, Ivory-Coast and Benin signed in November 2017.

containing machine guns, semi-automatic rifles, over 3,000 of ammunitions cartridges, 70 kilogrammes of cannabis, 41 anti-tank shells, anti-tank rockets, vehicles, motorbikes and many other goods suspected of being part of cross-border trafficking.²⁰

The Government of Algeria has been releasing this type of information almost every week over the last trimester of 2018. During its last mandate, the Panel requested unsuccessfully a mission to Algeria. The Panel will renew its mission request during the current mandate in to gather more information and assess any relevance of such information to the Agreement on Peace and Reconciliation in Mali

Morocco

The Panel has not focused its analysis on Morocco before; but its last report has referred to cases on Moroccan trafficking routes, goods and individuals linked to conflict in Mali.²¹ Morocco re-joined the African Union in January 2017; in December 2018, it pledged to support the G5 Sahel Priority Investment Program;²² and from 11 to 12 December 2018, the country hosted the Intergovernmental Conference that adopted the United Nations Global Compact on Migration.²³ The Panel plans to visit Morocco soon in order to collect more information relevant to its mandate.
