

Advance unedited version

Distr.: General
14 March 2024

Original: English

Human Rights Council**Fifty-fifth session**

26 February–5 April 2024

Agenda item 4

Human rights situations that require the Council's attention**Situation of human rights in Myanmar****Report of the Special Rapporteur on the situation of human rights in Myanmar, Thomas H. Andrews****Summary*

The human rights and humanitarian crisis precipitated by the 2021 military coup has continued to worsen in Myanmar. The military junta has responded to mounting losses of troops and territory by escalating its aerial attacks on villages, blocking humanitarian aid, and announcing plans to draft thousands of young people into the military. Many have gone into hiding, fled the country, or joined resistance forces.

The people of Myanmar have responded with courage, resolve, and defiance. Armed resistance forces are steadily gaining ground, securing territory as they hand junta forces stunning losses. Civil Disobedience Movement health care workers are working tirelessly to serve those in need even as clinics and hospitals are attacked. "Citizen sanctions" persist as people refuse to purchase goods or services that are linked to the junta. Silent strikes and "pop-up" protests demonstrate defiance and encourage a weary population.

Many in Myanmar express deep disappointment in the international community's response to the crisis. They are frustrated by the failure of the UN Security Council to act and see clear signals that Myanmar lacks significance to UN and world leaders, their rhetoric notwithstanding.

In this report, the Special Rapporteur identifies opportunities for the international community to support the people of Myanmar. Member States should strengthen coordinated action to deprive a weakened junta of weapons, money, and legitimacy, take steps to ensure accountability for the perpetrators of atrocity crimes, and support the efforts of leaders forging a political framework for a just, peaceful, and democratic Myanmar. Donors and humanitarian organizations must ensure that desperately needed humanitarian aid reaches those with the greatest needs, including displaced populations in conflict areas.

The Special Rapporteur urges the international community to seize these opportunities.

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

I. Introduction

1. Three years after launching a military coup in Myanmar, the military junta, or State Administration Council (SAC), is facing an existential crisis. Over the past five months, opposition groups have notched stunning victories over SAC forces in coordinated offensives impacting many regions in Myanmar. There is evidence that the SAC's base of political support is also weakening, including public calls for the resignation of Senior General Min Aung Hlaing by nationalist monks and military propagandists. The SAC's rapid loss of territory, bases, and personnel is shifting the balance of power in Myanmar, underscoring SAC vulnerabilities.

2. While daring to hope that these developments represent the beginning of the end of the SAC's violent, corrupt, and illegal reign of terror, the people of Myanmar continue to face grave dangers. As it continues to lose territory and forces, the SAC is using its robust supply of sophisticated weapons of war to double down on its attacks on civilians.

3. These attacks are made possible by weapons and weapons materials that the SAC continues to obtain from abroad. The good news is that some notable progress has been made in slowing this deadly trade. Last year the Special Rapporteur published a conference room paper, "The Billion Dollar Death Trade," that provided details of more than USD 1 billion of transfers of arms and related materials to the junta military. The government of Singapore subsequently launched an investigation into weapons transfers by Singapore-based entities, and there was an 80 percent drop in such transfers in 2023.

4. With troop losses and recruitment challenges mounting—some estimates indicate that the SAC's troop levels have decreased by up to 60,000 since the coup—the SAC announced that it will begin military conscription in April, leading young people to seek ways to escape being compelled to participate in the junta's reign of terror.

5. On 31 January, the SAC extended for six months the nationwide "state of emergency" established at the time of the February 2021 coup. Senior General Min Aung Hlaing said the extension was needed to ensure "peace and stability, the rule of law, and the successful holding of multiparty democratic elections" and to promote the "socioeconomic status of the people."

6. The notion that the SAC is committed to—or capable of delivering—peace, stability, prosperity, or the rule of law, is the height of absurdity. Indeed, the SAC is the principal driver of violence, instability, economic decline, and lawlessness in Myanmar. Armed conflict has displaced more than 2.4 million people since the coup, and the SAC's attacks have killed more than 4,600 civilians. Half the population has fallen into poverty; the health care system is in shambles; thousands of children are suffering from severe acute malnutrition; untold numbers have no access to education; and 18.6 million people in Myanmar require humanitarian aid.

7. The SAC poses a threat not only to Myanmar's people but to the region and the world. SAC fighter jets have violated the airspace of its neighbors, SAC bombs have landed across borders, and SAC soldiers have fled into neighboring countries in the face of attacks by resistance forces. Refugees fleeing armed conflict, the SAC's attacks on civilians, and the threat of military conscription have crossed into neighboring countries.

8. International criminal networks have found safe haven in Myanmar. Tens of thousands of human trafficking victims from more than forty countries are being held in prison-like conditions in compounds located just inside Myanmar's borders, where they are forced to steal millions from unsuspecting scam victims living in countries around the world. In 2023, Myanmar became the world's top opium producer.

9. The deteriorating conditions within Myanmar require a new level of coordinated action by UN Member States. The failure to act decisively will put millions at risk. The growing number of those victimized by the crisis in Myanmar require stronger humanitarian support. UN agencies and donors must ensure that aid reaches those with the greatest needs, including internally displaced persons in areas controlled by opposition groups.

10. Governments, UN bodies, and donors must also support the institutions and actors that are laying the foundation for a democratic and rights-respecting nation, including the National Unity Government, National Unity Consultative Council, ethnic resistance organizations, and civil society groups.

11. Conditions within Myanmar, and the dangers posed to those outside of Myanmar, present the international community with an imperative to act. The tenacity and courageous resistance of the people of Myanmar has created an opportunity for UN Member States to strike a decisive blow for human rights. There is no time to lose in seizing this opportunity.

II. Background: Operation 1027 and SAC losses

12. On 27 October 2023, the Three Brotherhood Alliance—comprised of the Arakan Army, Ta'ang National Liberation Army (TNLA), and Myanmar National Democratic Alliance Army (MNDAA)—launched Operation 1027, targeting SAC bases in the region. In announcing the offensive, the Alliance cited the need to protect civilian lives in the face of SAC attacks and committed to “eradicating the oppressive military dictatorship” and “combating the widespread online gambling fraud” along the China-Myanmar border.

13. Since the start of the offensive, the Three Brotherhood Alliance has captured hundreds of military posts and more than a dozen towns in northern Shan State. The Alliance has seized control of key crossings on the China border as well as the highways vital to trade with China. In early January, approximately 2,400 SAC soldiers, including six brigadier generals, surrendered to the MNDAA at the SAC's Regional Operation Command in Laukkaing, giving the MNDAA control over the Kokang Self-Administered Zone. The TNLA has likewise claimed control of the Pa'laung Self-Administered Zone.

14. Other opposition groups, sensing the SAC's vulnerability, have launched offensives elsewhere. Karenni resistance forces have since cleared the SAC from many parts of Kayah Region and now control much of Loikaw, the regional capital. The Arakan Army has reportedly captured more than a hundred military posts in Rakhine State and gained control of large swathes of Rakhine State and Paletwa Township in southern Chin State. Resistance forces have also made headway in Chin, Kachin, and Kayin States and Bago, Magway, and Sagaing Regions.

15. A ceasefire brokered by China in mid-January cooled fighting in northern Shan State, but the Alliance has accused the SAC of repeatedly violating its terms. The ceasefire does not bind the Arakan Army in Rakhine State or other resistance groups operating in Shan State or elsewhere.

16. The recent offensives by resistance forces mark an unprecedented challenge to the Myanmar military. The SAC is increasingly on its back foot, attempting to defend its positions and prevent further deterioration of its already limited territorial control. Dwindling troop levels, following casualties, surrenders, defections, and recruitment challenges, have emerged as an existential threat to the SAC. The SAC's desperation is evidenced by the announcement of plans for military conscription, widespread allegations of forced recruitment, and reports of police officers, civil servants, soldiers' family members, and jailed deserters being pressed into service.

17. The events of the past five months demonstrate conclusively that the SAC, after having overthrown a government with a democratic mandate, is unable to unify Myanmar by force. Instead, as its control slips away, the junta has escalated its campaign of brutality, further cementing the commitment of the Myanmar people to ending military dictatorship once and for all.

III. Attacks on civilians and other conflict-related human rights violations

18. SAC actions since the coup likely constitute crimes against humanity and war crimes. More than 4,600 civilians have been killed by the military and its allies since the coup,

including more than 700 since the start of Operation 1027. Reports from regional human rights organization indicate that the total number of civilian deaths could be much higher.

19. The success of opposition offensives has changed the nature of armed conflict in Myanmar. In many parts of the country, fighting has moved into towns and cities, increasing civilian casualties and the destruction of civilian property. On the defensive and stretched thin, the SAC appears to be reducing its ground operations in some areas in favor of reliance on airstrikes and shelling with heavy artillery.

A. Airstrikes and shelling

20. SAC forces have escalated attacks against villages and towns, striking churches, temples, monasteries, schools, and medical clinics with airstrikes and heavy artillery. These attacks impede opposition groups' ability to set up civilian administrations and provide services to residents. The Armed Conflict Location & Event Data Project recorded an average of 50 military airstrikes on civilian targets in the four months following the launch of Operation 1027, compared with an average of ten such airstrikes in the first ten months of 2023.

21. A doctor told the Special Rapporteur that the SAC uses an "annihilation method" in Magway Region, targeting both civilians and medical facilities. Another doctor from Magway Region said:

They target not only resistance forces. They target everyone except for themselves. They attack everyone that is in their way. We have a lot of civilians dead in airstrikes. Their point is not to attack the resistance forces. ...They don't target the people that can attack them. They attack infants, babies, and the mentally disabled.

22. A humanitarian worker from Sagaing Region told the Special Rapporteur how the SAC used howitzers to repeatedly shell a town after SAC forces had been driven out: "They want to show that even if [the opposition] captures the township, they will not give away anything. ...The community could not live peacefully, even though [the SAC] doesn't control that area."

23. On 7 January 2024, SAC planes reportedly bombed Kanan village in Sagaing Region, striking a church and school and killing 17 people, including at least eight children. The SAC has denied responsibility for the attack, but open-source researchers found evidence that the attack was carried out by a Chinese-manufactured Q-5 ground attack jet, an aircraft known to be used by the Myanmar military.

24. The SAC often targets sites for internally displaced persons. Local humanitarian workers and community leaders have told the Special Rapporteur that many communities have been repeatedly displaced by airstrikes and shelling, with civilians being forced to relocate multiple times to avoid SAC attacks. On 9 October 2023, the SAC attacked Munglai Hkyet IDP camp in Kachin State, reportedly killing at least 29 people, including 12 children. Weapons experts indicated that much of the damage was likely caused by a large unguided aerial bomb known to be used by the Myanmar military. The blast destroyed dozens of buildings including a church and preschool. The SAC also reportedly fired mortars into the area.

B. Killings

25. SAC soldiers continue to kill civilians during ground operations throughout the country. The Special Rapporteur has reviewed credible reports of dozens of mass killings of civilians and non-combatants.

26. In November 2023, the Arakan Army briefly seized Pauktaw, a port town in Rakhine State. The SAC soon began shelling Pauktaw from ships and helicopters before sending in ground troops. Most of the civilian population fled in advance of the arrival of SAC soldiers. However, some who were unable to flee, including elderly and disabled persons, remained

behind. The SAC reportedly killed 10 or more people during its assault on the town. A pregnant woman, female teachers, and an elderly monk were among the dead.

27. SAC soldiers have continued to behead and desecrate the bodies of those they kill. The military's notorious "Ogre Column" has been linked to a number of gruesome killings in Sagaing Region, with victims beheaded or disemboweled, and their bodies mutilated. Myanmar Witness, which conducts open-source investigations of atrocities in Myanmar, collected evidence of 146 cases involving the burning of bodies. The researchers identified 444 victims killed in these incidents and noted that some of the victims appear to have been burned alive.¹

C. Conflict-related sexual violence

28. The Special Rapporteur continues to receive credible reports of conflict-related sexual violence committed by SAC forces and is gravely concerned that they may be only the tip of the iceberg. Displacement, security risks, internet shutdowns, social stigmas, disinterest by police, and the lack of a functioning judiciary all inhibit the reporting of rape and sexual violence. Women's rights organizations researching gender-based violence often have scarce resources and limited access to conflict areas.

29. Operation 1027 has severely constrained the documentation of sexual violence in northern Shan State. Women human rights defenders have often been displaced themselves, and opposition groups have ordered civilians not to travel into areas affected by conflict. Some women's groups have decided to halt documentation efforts to focus on emergency humanitarian assistance.

30. Cruelty and dehumanization are the hallmark of cases of sexual violence perpetrated by the Myanmar military. Reports of gang rape are common. The Special Rapporteur has received credible reports of the rape of pregnant women and children by soldiers. Victims have reportedly been killed after they were raped. The Special Rapporteur has received multiple accounts of rape victims being burned alive.

D. Landmines and cluster munitions

31. There has been a dramatic increase in deaths and injuries caused by landmines. In the first nine months of 2023—the latest period for which data is available—UNICEF recorded 858 deaths and injuries from landmines and unexploded ordnance, more than twice the number of deaths and injuries recorded in all of 2022.

32. Both the Myanmar military and opposition armed groups use landmines extensively in Myanmar. However, the military has intentionally used landmines to harm or displace civilian populations. Community members told the Special Rapporteur that the SAC has planted landmines in homes, civilian plots, rice fields, plantations, around churches and schools, and on roads used by civilians. A local humanitarian worker operating in Kayah State told the Special Rapporteur that soldiers planted landmines in the trenches that villagers used to protect themselves from SAC airstrikes.

33. In at least one instance, the military reportedly attempted to increase the explosive force of a landmine by placing a mortar underneath. Soldiers have at times used villagers as human minesweepers, forcing them to walk in front of their units in areas where landmines are suspected to be present. Soldiers have reportedly demanded that villagers compensate SAC units for the cost of landmines when they are detonated by the villagers' livestock.

34. Landmines not only kill and injure civilians, they cause long-term suffering by causing food shortages and reducing livelihood opportunities. A local humanitarian worker from Kayah State told the Special Rapporteur:

¹ Myanmar Witness, "Stories left behind in the ashes: An analysis of events involving burnt remains of victims in the Myanmar conflict from March 2022 to September 2023," 24 December 2024, <https://myanmarwitness.org/reports/stories-left-behind-in-the-ashes>.

There is not enough food because the civilians can't farm since the operations began. Even though some people have already [planted crops], they can't harvest [because] there are landmines everywhere. For the villagers or civilians, they cannot go back to their house or their farms to look after their paddy. ...[P]eople can't travel from one place to another. Because the landmines are everywhere it is very difficult for the civilians to move around.

35. Landmines are causing an increase in the number of people with disabilities. The lack of adequate rehabilitation services and discrimination driven by social stigma adds to the difficulties that they face.

36. Photograph and video evidence suggests the Myanmar military's continued use of cluster munitions, including during Operation 1027. The military's use of cluster munitions, which are inherently indiscriminate weapons, in areas inhabited by civilians likely constitutes a war crime.

E. Conscription and forced recruitment

37. On 10 February 2024, the junta issued an order bringing the 2010 People's Military Service Law into force. Under the law, citizen men aged 18 to 35 and citizen women aged 18 to 27 are eligible to be conscripted, though "professional" men and women can be conscripted up to the ages of 45 and 35, respectively. Those who evade military service or help others to do so are subject to up to five years imprisonment.

38. The SAC has announced plans to conscript 5,000 individuals per month beginning in April. SAC spokespersons have indicated that women, students, civil servants, caretakers of elderly parents, and others will be exempt from conscription.

39. Not surprisingly, the conscription announcement was followed by a sharp increase in visa applications by Myanmar nationals, particularly at the Thai embassy. The Special Rapporteur was told that young people are also seeking irregular routes out of the country, "disappearing" inside of Myanmar, or joining resistance forces.

40. The invocation of the conscription law comes amid widespread reports of unlawful forced recruitment by the SAC. Local bureaucrats and military commanders have reportedly been tasked with meeting recruitment quotas. At times these demands have been passed on to villagers or families, who are required to contribute recruits. Threats of violence, including threats to destroy entire villages, are used to enforce these demands. Young men have been lured by false job advertisements and threatened with imprisonment if they do not agree to join the military. Abductions of young men for military purposes appear to be increasingly common. Local SAC officials have also forced community members to join pro-junta militias.

41. The Special Rapporteur has received disturbing reports that hundreds of Rohingya men in Rakhine State have been forced to undergo military training, provide labor for military units, and act as human shield. SAC officers have reportedly threatened Rohingya with violence and cuts to food rations and have offered citizenship scrutiny cards to Rohingya in exchange for military services, leveraging the Rohingya's statelessness and vulnerability against them. The Special Rapporteur is concerned about potential retaliation by the Arakan Army against Rohingya populations, despite the involuntary nature of the Rohingya's service to SAC forces.

42. Recent reports indicate that children have been among those caught up in recent forced recruitment drives, including the Secretary-General's annual report on children and armed conflict, released in mid-2023.

F. Abuses by resistance forces

43. The SAC sets itself apart from other armed actors in Myanmar by its systematic targeting of civilians and the immense scale and brutality of its human rights violations. However, the Special Rapporteur has also received credible reports of serious human rights

abuses by resistance forces. While the National Unity Government and other armed actors have taken steps to address misconduct, more must be done to ensure accountability and protect people from abuses by opposition groups.

44. In general, abuses by resistance forces are underreported, making it hard to ascertain the scale of misconduct. One local analyst told the Special Rapporteur:

Everyone is collecting information about human rights violations committed by the military. ... But if it's our side, it's a whole different thing. Basically, no one really wants to talk about it. Human rights defenders know that this is wrong also, but how do we approach this because ... we have to rely on the same groups for our safety and security.

45. The Special Rapporteur has received several credible reports of the killing of villagers by ethnic resistance organizations and People's Defense Forces. The victims included individuals accused of being SAC informants and villagers suspected of being aligned with SAC or pro-military forces. The Special Rapporteur has also received credible reports of the extrajudicial killing of resistance fighters accused of misconduct. Opposition forces have also been accused of rape, including the gang rape of women in their custody.

46. The Special Rapporteur spoke to several young women who received military training with People's Defense Forces. They described an environment of persistent sexual harassment, including by commanding officers. Some resistance forces are being trained on their human rights obligations, but greater education efforts are needed. "The NUG policy and Code of Conduct is not a reality on the ground. ... We have so many young people from different backgrounds. Sometimes there are violations because they don't have awareness and sometimes don't know the norms and standards," said one of the women.

47. The Special Rapporteur has also received reports of forced recruitment by People's Defense Forces and ethnic resistance organizations. Last year, the UN Secretary-General reported that the People's Defense Forces and seven ethnic resistance organizations had recruited and used children. The Special Rapporteur has received additional reports about child recruitment by resistance groups. These practices are unacceptable and should be stopped immediately.

48. The Special Rapporteur spoke with a young woman who underwent training with a People's Defense Force after the coup and described abuses by resistance forces, including killings of both SAC soldiers and resistance fighters and persistent sexual harassment. She said:

Our revolution started in 2021, and it has been almost three years. Many young people are still on the front line and in the jungle. And with this prolonged resistance movement, we are facing a lot of human rights violations, even from our own side. ... So this is having a very big impact on the revolution. ... Many young people joined the revolution to fight against the SAC, to restore democracy. But they are facing this kind of problem on a day-to-day basis. If their energy is going to address this issue, it will affect the morale of the young people in the revolution, and the revolution will take a lot longer.

IV. Humanitarian crisis

A. Displacement

49. Nearly 800,000 people are estimated to have been displaced since late October when fighting escalated with the launch of coordinated military resistance operations, bringing the total number of displaced persons in Myanmar to 2.7 million. The UN expects displacement to rise to 3.6 million in 2024. Estimates of displacement provided to the Special Rapporteur by local groups are much higher.

50. Displacement has followed the escalation of fighting in cities and towns. Whereas previously people have often fled rural areas to seek safety in towns and cities, the opposite is now true in many places. The emptying out of towns has also cut off access to markets that

were supplying basic necessities to nearby populations, including IDPs. Both the SAC and resistance forces have destroyed bridges in several parts of the country, impacting the price and accessibility of goods.

B. Humanitarian needs

51. Humanitarian needs in Myanmar are immense and growing. The UN estimates that 18.6 million people, including six million children, require humanitarian assistance in 2024.² By comparison, in 2020, one million people required humanitarian assistance.

52. Myanmar is facing a mounting food crisis that is sure to grow worse in the coming months. Economic collapse and protracted displacement have left 12.9 million people in need of food assistance. People have been driven from their farms and plantations, disrupting planting and harvest cycles. In areas such as Kayah State or Sagaing Region, where intense conflict has been ongoing for months or years, food stores and community resources have already been exhausted. In other areas where conflict has escalated, such as northern Shan State, food reserves and community resources are being depleted rapidly. Cyclone Mocha, which made landfall in Rakhine State in May 2023, massively disrupted farming in affected regions. Many families in Yangon, Mandalay, and other urban areas are grappling with income loss and crushing inflation and struggle to put food on the table.

53. Humanitarian aid, including from the UN, is meeting only a fraction of the need, for reasons explained below. In 2024, the UN has targeted for support only 2.3 million of the 12.9 million people requiring food aid. While there have been no nationwide surveys of malnutrition since the coup, anecdotal evidence suggests that it is increasing rapidly. The UN warned that female-headed households are especially vulnerable because of aggravating protection concerns.

54. A local civil society leader told the Special Rapporteur that UN programs are not reaching civilians in Kayah State, who are relying on assistance from local organizations with severe budget constraints:

They are depending entirely on humanitarian aid. ...The biggest crisis that we are facing is food. Yes, they need everything, but food is number one. The only thing we can support them with is rice, salt, and some beans. ...The children are facing malnutrition. The children and older people need nutrition, but we can't provide it for everyone.

55. Displaced populations face additional grave challenges relating to shelter and sanitation. Some have been displaced to hiding places in the forest and are exposed to the elements with little or no access to assistance. Others are in overcrowded camps, facing unsanitary conditions, a lack of clean drinking water, and enhanced protection risks.

C. Access to health care

56. Access to health care remains extremely restricted in Myanmar. The SAC continues to systematically attack healthcare workers and facilities. There have been over 1,100 attacks on health care since the coup, including the bombing of medical facilities and the killing and arrest of health care workers. The Special Rapporteur has spoken with many health care workers who described repeated SAC attacks targeting their clinics, disrupting care and causing repeated displacement. A doctor providing treatment to displaced people in Sagaing Region told the Special Rapporteur:

Because of the SAC airstrikes, the medical teams have to relocate all the time while they try to save the lives of the people. It is not just the kids that have fear. All the people in the rural areas cannot sleep very well. They cannot sleep peacefully. They

² UN OCHA, Myanmar Humanitarian Needs and Response Plan 2024, 18 December 2023, <https://www.unocha.org/publications/report/myanmar/myanmar-humanitarian-needs-and-response-plan-2024-december-2023>.

are scared all the time. ... They see not just health care workers, but also the civilians, as their enemy. If they are approaching, we have to relocate.

57. Many of the doctors and nurses who participated in the Civil Disobedience Movement have shifted to private practice or joined humanitarian groups providing care to displaced and vulnerable populations. However, the price of private care is out of reach for most people in Myanmar, and the reach of humanitarian health programs is limited by funding and access to medicine and equipment. Doctors treating displaced communities in central Myanmar told the Special Rapporteur that because prices for medicines and other supplies are high and rising, they are having trouble purchasing what they need. Health care providers are working through humanitarian networks to bring in medicine and supplies from neighboring countries.

58. Many women, especially those who have been displaced, have not received adequate pre-natal and post-natal care since the coup, with severe impacts on themselves and their children. Nurses working in areas controlled by resistance groups reported that a majority of women now give birth in non-clinical settings, often in camps for internally displaced persons. Some women do not travel to a hospital or clinic when they go into labor because of fear of being stopped at military checkpoints or because they worry the facility will be attacked by the SAC. The nurses noted a marked increase in miscarriages and both maternal and infant mortality. Some pregnancy complications are related to malnutrition and post-traumatic stress disorder. Contraception and routine tests, such as for Hepatitis B and C, are usually unavailable.

59. When speaking with health care workers and community leaders, the Special Rapporteur regularly heard concerns about access to immunizations for children. The UN has warned of “dangerously low routine immunizations with potential regional implications.” The National Unity Government’s Minister of Women, Children and Youth told the Special Rapporteur, “When I visit IDP camps, the first thing parents are asking about is immunization. Since the coup they cannot get any immunization for their children. It’s been 3 years. This is very critical for them.” Treatment of those with HIV and tuberculosis has also been severely disrupted.

D. Humanitarian aid

60. Accessing humanitarian aid is increasingly difficult for growing numbers of people in need, particularly those living in conflict areas. People with disabilities face particular difficulties accessing humanitarian assistance. Security risks, communications restrictions, and physical obstacles to movement often mean the those with disabilities are often unable to access aid programs.

61. Escalating conflict is driving the rapidly growing need for humanitarian aid. Those living in conflict areas are the least likely to have access to humanitarian aid, making a bad situation horribly worse for millions.

62. The UN relies on the SAC for access to those who receive most of its humanitarian aid. With the SAC losing more and more territory, its refusal to allow aid delivery to areas controlled by opposition groups means that fewer and fewer have access to UN aid. The UN reported 1,300 “access-related incidents,” impacting every state and region except Naypyidaw in 2023.

63. Even within areas administered by the SAC, UN agencies face numerous obstacles to the delivery of aid, including checkpoints and unnecessary and intentionally burdensome bureaucratic impediments such as requirements for registration, letters of agreement, and travel authorization. The SAC has used access as a means of forcing UN agencies to publicly engage junta officials and serve as props for propaganda aimed at projecting an image of legitimacy.

64. While the need for humanitarian aid is spiking, the availability of UN funding has fallen far short, with a 68 percent funding shortfall in 2023. Given that humanitarian aid funding levels will almost certainly be unable to keep pace with the escalating demand, it is imperative that humanitarian funds be targeted at those with the greatest needs and delivered

with maximum efficiency. This means getting more aid to local civil society organizations operating in conflict areas.

65. According to those providing cross-border aid to areas impacted by conflict, villages that are difficult to access from SAC administered areas are often much easier to access from the border and through ethnic-administered areas.

66. Local civil society organizations are playing an ever-increasing role in the delivery of life-saving assistance to displaced and vulnerable communities. However, these groups often lack institutional financial support and must get by on shoestring budgets supported by local communities and the Myanmar diaspora.

67. The Special Rapporteur believes that these conditions require a reassessment and recalibration of humanitarian aid and its delivery. It is imperative that humanitarian aid for those in conflict areas not controlled by the SAC receive greater priority. To do so, donors and humanitarian agencies should coordinate aid with ethnic revolutionary organizations while increasing funding for those able to funnel border-based aid delivery through local civil society organizations and networks.

V. Political prisoners and targeting of political opponents

68. The number of political prisoners in Myanmar remains staggeringly high and continues to grow. Many of those detained by junta forces have been tortured or have died in custody. The SAC is now attempting to extend its repression into neighboring countries by searching for and punishing perceived political opponents.

A. Political prisoners

69. According to the Assistance Association for Political Prisoners (AAPP), as of 6 March 2024, 20,124 political prisoners were being detained by the SAC. In 2023, Myanmar became the second greatest jailer of journalists in the world, according to the Committee to Protect Journalists. Open-source researchers examining satellite imagery identified 27 prisons in Myanmar that had been expanded since the coup, almost certainly reflecting the increase in the prison population and the SAC's intention to continue to detain political prisoners.

70. Many political prisoners have been tried in military tribunals or courts set up within prisons. The sentences handed down have been extremely harsh. Among convicted prisoners for whom AAPP has sentencing data, over 40 percent have received sentences in excess of 10 years. 369 have received life sentences and 166 have been sentenced to death. Many political prisoners have been sentenced to hard labor, and evidence suggests that prisoners are being put to work in quarries and agricultural camps.

71. On 4 January 2024, Myanmar's Independence Day, 9,652 prisoners were released as part of an amnesty. However, only roughly 100 of those released were political prisoners, most of whom were nearing the end of their sentences. Despite touting its regular amnesties as "humanitarian and compassionate" measures aimed at promoting "public peace," to date, the SAC has not made any significant good faith effort to release political prisoners.

B. Torture and deaths in custody

72. The Special Rapporteur continues to receive reports of torture and ill-treatment of political prisoners with tactics described in the Special Rapporteur's previous reports (A/78/527). Evidence available to the Special Rapporteur indicates that acts of torture and ill-treatment by the SAC are widespread and systematic and likely constitute crimes against humanity.

73. In addition to suffering beatings and other forms of torture experienced by other political prisoners, women and people with diverse gender identities regularly experience forms of abuse and deprivation linked to their gender and sexual orientations while in SAC custody. During interrogation, women have often been subject to sexually explicit

harassment, questioning, and threats. Women political prisoners have experienced sexual violence, groping, demands for sexual acts, strip searches, and invasive body searches. The lack of privacy in women's prison facilities is so great that former political prisoners have suggested that SAC officials arrange prison facilities to make women feel more vulnerable. Women are often denied requests for basic hygiene products.

74. LGBTQ+ political prisoners are disproportionately targeted with ill-treatment and are often singled-out for forms of abuse that are related to their sexuality. For example, officials have anally raped gay men and used forms of torture targeting the breasts of trans women. Gay men and trans women in men's facilities are vulnerable to abuse by both prison officials and other detainees.

75. According to AAPP, at least 78 political prisoners have died in prison since the coup. Some political prisoners appear to have been summarily executed or have died from abuses by SAC authorities. Many have died after being denied necessary medical care.

C. Transnational repression

76. The SAC's increasing international isolation has not stopped it from trying to extend its oppression to Myanmar nationals who have fled to other countries.

77. The Special Rapporteur has received reports of the SAC cancelling the passports of perceived political opponents residing abroad, disrupting their ability to travel and raising concerns about their legal status in other countries. Many Myanmar nationals abroad are fearful of interacting with officials at SAC-controlled embassies and are therefore unable to renew their passports. The SAC has also used the ability to refuse to renew passports as an enforcement mechanism to force exiles to pay new SAC taxes on expatriates' earnings.

78. Known activists and opposition figures face grave security risks even outside Myanmar. In 2021, United States authorities arrested two Myanmar nationals involved in a plot to assassinate Kyaw Moe Tun, Myanmar's ambassador to the United Nations, in New York. Ambassador Kyaw Moe Tun was appointed by Myanmar's previous civilian government and is aligned with the opposition National Unity Government. In July 2023, NUG-linked activist Thuzar Maung was reportedly kidnapped from her home in Kuala Lumpur, Malaysia, along with her husband and three children. Their whereabouts remain unknown. While many of the details relating to these cases remain unknown, they raise serious protection concerns for those who continue their activism and support for democracy in Myanmar while abroad. The Special Rapporteur has frequently heard concerns about the operations of SAC intelligence agents operating in other countries.

79. Given the SAC's limited options to directly target political opponents abroad, the SAC has at times arrested or harassed family members remaining in Myanmar. Activists and human rights defenders who have fled Myanmar have frequently told the Special Rapporteur about their concerns for their family members at home. The Special Rapporteur has previously reported on the SAC's practice of arresting family members, including children, as "hostages" to pressure opposition figures (A/HRC/50/CRP.1). The SAC has also seized the homes and assets of those who have fled abroad and has frozen their bank accounts.

VI. The Rohingya

80. The Rohingya face oppression, hardship, and danger that is seemingly without end, regardless of their location. In Rakhine State, renewed armed conflict has introduced a new set of risks. In Bangladesh, the Rohingya face continued deprivation, spiraling violence, and exploitation. Many of the thousands who have risked their lives to seek safety and shelter elsewhere have perished or suffered unspeakable horrors.

A. Oppression and violence in Rakhine State

81. In previous reports, the Special Rapporteur has described how the SAC has continued its repression of Rohingya in Rakhine State, including the approximately 140,000 Rohingya

confined to de facto internment camps (A/77/494). The Rohingya remain under an apartheid regime enforced by the SAC, highlighted by the systematic denial of citizenship, severe movement restrictions, and denial of access to livelihoods, education, and health care. Rohingya women and girls are especially isolated, suffering both from official repression and from discriminatory practices within the Rohingya community. In a September statement during the 54th Session of the Human Rights Council, the National Unity Government committed to replacing the 1982 Citizenship Law and abolishing the National Verification Card process, important steps towards addressing the statelessness of the Rohingya people.

82. The reigniting of armed conflict in Rakhine State has made a horrendous situation much worse. Rohingya have repeatedly been caught in the crossfire between the Arakan Army and SAC, suffering human rights violations at the hands of both. The Special Rapporteur has received reports of Rohingya people being killed or injured by Myanmar military shelling. Rohingya leaders report that the Arakan Army has often set up camps inside or beside Rohingya villages, leading to military shelling that endangers Rohingya lives as SAC forces make no effort to distinguish between civilians and military targets.

83. The Rohingya have accused both SAC forces and the Arakan Army of detaining Rohingya civilians for alleged cooperation with their opponents. SAC officials continue to arrest hundreds of Rohingya for unauthorized travel within Myanmar.

84. The intense conflict between the SAC and Arakan Army has severely impeded the delivery of humanitarian aid to vulnerable people in Rakhine State, including both Rohingya and Rakhine communities. Some humanitarian organizations report that the SAC has stopped approving their travel authorizations in Rakhine State since late 2023. A Rohingya activist who researched the situation in IDP camps told the Special Rapporteur, “[Rohingya people] are finding it difficult to get food regularly. Many people are actually starving or eating less. In the past they were eating two times a day and now they are eating once. There are some that are not eating at all.”

B. Deprivation and danger for the Rohingya of Myanmar in Bangladesh

85. Bangladesh has saved the lives of untold numbers of Rohingya by opening its borders to those fleeing violence and oppression in Myanmar, most recently during genocidal attacks in 2017, and now hosts roughly one million Rohingya refugees. The situation for Rohingya refugees in Bangladesh, however, remains grim. Bangladesh authorities continue to severely restrict refugees’ livelihood opportunities and access to education, leaving Rohingya entirely dependent on international assistance. In a rare piece of good news, the World Food Programme was able to increase the value of food rations from USD 8 to USD 10 per day beginning in January 2024. However, this increase only offsets half of the cuts to rations that were made last year because of a severe funding shortfall, and inflation has further diminished the value of the rations. Rates of acute malnutrition and the adoption of harmful coping mechanisms spiked in 2023 because of the rations cuts and are unlikely to return to the previous levels without the full restoration of rations and additional remedial action.

86. Violence is spiraling out of control in the refugee camps as Rohingya are caught in the middle of clashes between the Arakan Rohingya Salvation Army and Rohingya Solidarity Organization, two Rohingya militant groups. Militant groups have victimized the civilian population, including by torturing and killing Rohingya religious and community leaders. Dozens of Rohingya were murdered in the camps in 2023.

87. SAC officials and Bangladesh authorities have continued to signal their intention to initiate a repatriation “pilot project,” which would send Rohingya refugees back to newly constructed “villages” in Maungdaw Township—but not to their original villages. The recent resumption of conflict between the Arakan Army and the SAC has seemingly caused the SAC and Bangladesh to back away from any timetable for refugee returns. Even a halt to armed conflict in Rakhine State, however, would not create the conditions necessary for a safe, dignified, and voluntary return of Rohingya refugees.

C. Deadly journeys at sea

88. Stuck between a rock and a hard place, many Rohingya have decided to risk their lives making perilous journeys at sea, hopeful of finding safety and opportunity elsewhere in the region. Rohingya men, women, and children have paid large sums of money to smugglers who promised to facilitate their journey. According to statistics compiled by the UN, in 2023 nearly 4,500 Rohingya—66 percent of whom were women and children—attempted to cross the Bay of Bengal and Andaman Sea, the largest number since 2014. The majority disembarked in Indonesia, but 569 are believed to have died from drowning or deprivation at sea.

89. The Special Rapporteur visited Banda Aceh, Indonesia where he met with survivors who described harrowing journeys—of being abused by smugglers, of sharing a single onion with everyone onboard an only marginally seaworthy vessel, of throwing those who had perished on the journey overboard, and of the rape and sexual assault of women and girls on board ships.

90. The Indonesian government has saved lives by approving the disembarkation of boats carrying Rohingya refugees. Indonesia authorities also worked with UN agencies to set up shelters and meet the immediate needs of new arrivals. Local authorities and communities at times acted to prevent the disembarkation of boats. In December, a mob broke into a site sheltering more than 100 Rohingya refugees in Banda Aceh city and forced them to move to another location. UN officials raised concerns that a coordinated online campaign to disseminate hate speech against Rohingya refugees might have contributed to actions taken against the new arrivals.

91. The Special Rapporteur has repeatedly warned about the potential loss of Rohingya lives at sea and reiterates his call for coordination among regional governments to facilitate search and rescue operations at sea and safe disembarkation of refugees. The loss of hundreds of lives at sea in recent months was sadly a predictable and preventable tragedy.

VII. SAC chaos spills across borders

92. Tens of thousands of refugees have entered Thailand and India since the coup seeking refuge from SAC attacks. In recent months, thousands of people have crossed into China, fleeing clashes and attacks in northern Shan State. Bangladesh has closed its borders to Rohingya fleeing conflict in Rakhine State and has pushed back people to Myanmar.

93. Since November 2023, bombs have reportedly landed in China on several occasions, killing at least one Chinese national and injuring others. In February 2024, two people were reportedly killed when mortars landed in Bangladesh. Bombs have also reportedly landed in India, and SAC planes have violated Thai airspace and bombed villages along the border. SAC soldiers and border guard personnel have reportedly also fled into India, China, Thailand, and Bangladesh. On 23 January 2024, a SAC plane crashed while landing in Mizoram State, India during a mission to bring back soldiers that had escaped into India.

94. Since the coup, criminal enterprises have mushroomed in Myanmar. The UN estimates that 120,000 people from dozens of countries have been trafficked into “scam compounds,” which function as prisons where victims face sexual assault and torture while being forced to carry out cyber-scam schemes.³ These compounds generate billions of dollars for armed groups and companies with close links to the SAC. Those held in scam centers, as well as the victims of the online scams, are primarily foreign nationals, many from neighboring countries. According to China state media, more than 40,000 people involved in scam operations were handed over to China in 2023.

95. Narcotics production and trafficking has also dramatically increased since the coup. In 2023, UNODC reported that opium production reached its highest level since 2001, with

³ OHCHR, Online Scam Operations and Trafficking into Forced Criminality in Southeast Asia: Recommendations for a Human Rights Response, August 2023, <https://bangkok.ohchr.org/wp-content/uploads/2023/08/ONLINE-SCAM-OPERATIONS-2582023.pdf>.

yields increasing by 36 percent over the previous year. Myanmar is now the world's largest source of opium.

VIII. International response

96. As the people of Myanmar continue their resistance to what is tantamount to a military occupation of their country, they have looked to the UN, ASEAN, and the international community for support. Many described their bitter disappointment to the Special Rapporteur.

97. UN bodies, including the Security Council, Human Rights Council, and General Assembly have passed resolutions and issued statements that raised expectations and hopes within Myanmar, hopes that were dashed by inaction. A UN General Assembly resolution in 2021 condemned the coup and called for UN Member States to prevent the flow of weapons into Myanmar. Some heeded the call while others transferred powerful weapons of war to the junta that were used to commit probable war crimes and crimes against humanity.

98. Promoting its favored approach of engagement and consensus, ASEAN negotiated a "Five Point Consensus" to address the crisis in Myanmar in April 2021 in Jakarta, Indonesia. The meeting of ASEAN states included junta leader Min Aung Hliang and ASEAN heads of state. Min Aung Hliang returned to Myanmar and immediately proceeded to violate the first of the five points—to end the violence—by resuming the killing of peaceful protesters, dismissing the Five Point Consensus as mere "suggestions." Attacks on civilians with weapons of war and systematic violations of human rights continue to this day.

99. It should surprise no one that the people of Myanmar are bitterly disappointed with the international response to the crisis, a crisis that has largely been forgotten as others take center stage. They deserve more from the international community.

100. In light of the failure of the Security Council and ASEAN to act, individual Member States have been left to coordinate efforts to address the crisis and protect the people of Myanmar. The good news is that some states have taken steps to deprive the junta of weapons, money, and legitimacy and to promote accountability for crimes in Myanmar. The bad news is that others have continued to legitimize the SAC and abet its attacks on the people of Myanmar.

A. Weapons

101. In May 2023, the Special Rapporteur published a conference room paper, "The Billion Dollar Death Trade," which provided details of more than USD 1 billion of transfers of arms and related materials to the military between February 2021 and December 2022. The report also identified the arms dealers and networks that facilitated those trades and the jurisdictions in which they operate.

102. Since the publication of the report, weapons and related materials have continued to flow to the Myanmar military, in some cases with the knowledge and approval of governments. However, fresh sanctions, sanctions enforcement, and the diplomatic efforts of some Member States have disputed the flow of some goods to the Myanmar military.

103. In his report, the Special Rapporteur revealed that 138 Singapore-based firms were involved in the transfer of USD 254 million worth of weapons materials to Myanmar's military junta from 2021 to 2022. He noted that there was no evidence that the Singaporean government had any knowledge of these transfers. Shortly after the report was published, and following diplomatic efforts, the Singapore government launched an investigation into these findings and welcomed the Special Rapporteur to Singapore, where he provided further information to assist with the investigation. The transfer of weapons and weapons materials by Singapore-registered entities to the military junta of Myanmar decreased by over 80 percent in 2023 compared to 2022, according to credible reports received by the Special Rapporteur. Most of that trade occurred in the first half of the year.

104. In 2023, aviation fuel imports were reportedly halted for several months on two separate occasions in the wake of multiple rounds of international sanctions and pressure.⁴ However, the junta has been able to shift import strategies to partially evade these sanctions, with aviation fuel purchases now masked by multiple sales and passing through different jurisdictions. These developments suggest both how efficacious sanctions can be while also demonstrating the need for regimes to be proactively monitored and updated to keep pace with shifting supply chains.

B. Money

105. Even if the SAC is able to find channels through which to purchase weapons, it will need money to do so. It is therefore imperative to cut off the SAC's key sources of revenues and make it more difficult to access the international financial system. Important steps have been taken on this front in the past year. Sanctions on Myanmar Foreign Trade Bank and Myanmar Investment and Commercial Bank, both state-owned banks controlled by the SAC, have disrupted the SAC's ability to receive foreign revenues and make payments, including for the purchase of weapons. Sanctions on SAC-controlled state-owned enterprises and a ban on financial transactions benefitting Myanmar Oil and Gas Enterprise have also shut off sources of revenues and left money frozen in overseas bank accounts.

106. Overall, 2023 represented a significant step forward in efforts to cut the junta's access to weapons and funding, both via coordinated sanctions and regulatory pressure from Member States. Still, gaps exist and coordination remains imperfect. More effort and better information sharing is needed to ensure consistency and maximize the impact of sanctions regimes.

C. Legitimacy

107. As described in the Special Rapporteur's conference room paper, "Illegal and Illegitimate," the SAC has no legitimate claim to be the government of Myanmar, and the international community has, by and large, refused to accept the SAC's claims to the contrary (A/HRC/52/CRP.2). Many governments have cut off or downgraded diplomatic relations, leaving the SAC isolated on the world stage.

108. However, some governments and institutions have continued to engage with the SAC as if it were the legitimate government of Myanmar. In the year since the publication of "Illegal and Illegitimate," SAC-controlled media have reported on hundreds of meetings between SAC and foreign officials and the participation of SAC officials in regional and international fora.

109. ASEAN has continued to bar high ranking junta officials from the ASEAN Summit and Foreign Ministers' Meetings, and ASEAN leaders have agreed that Myanmar will not serve as ASEAN chair in 2026. Myanmar was not included in the ASEAN Defence Ministers' Meeting in Indonesia in December 2023. However, junta officials have continued to attend dozens of other ASEAN gatherings. The new ASEAN Special Envoy's visit to Myanmar in January, which was carefully stage managed by the SAC, provided the junta with ample propaganda opportunities.

D. Accountability

110. High among the people of Myanmar's frustrations with the international community is the failure to pursue avenues to hold the SAC and military to account. This failure is not

⁴ Amnesty International, "Myanmar: New data suggests military still importing fuel for deadly air strikes despite sanctions," 31 January 2024, <https://www.amnesty.org/en/latest/news/2024/01/myanmar-new-data-suggests-military-still-importing-fuel-for-deadly-air-strikes-despite-sanctions/>.

only relevant to the atrocities of the past, but those of the future, as perpetrators are assured that atrocity crimes can continue with impunity.

111. There are opportunities for Member States to address this failure and pursue justice and accountability.

112. Article 14 of the Rome Statute offers a potential path to hold SAC and military leaders accountable at the International Criminal Court (ICC) for crimes committed within Myanmar both before and after the coup. In 2021, the National Unity Government lodged a declaration with the Court under Article 12(3) of the Rome Statute accepting its jurisdiction over crimes committed in Myanmar since July 2002. The Prosecutor has confirmed receipt of the declaration but has neither commented on its validity nor opened an investigation into alleged crimes committed entirely within Myanmar. Further to Article 14, one or more state parties to the ICC could refer the situation in Myanmar to the ICC Prosecutor, requesting that he investigate potential crimes in Myanmar.

113. Member States and human rights defenders are pursuing other avenues for ensuring accountability for gross human rights violations. In November 2023, Canada, Denmark, France, Germany, the Netherlands, the United Kingdom, and the Maldives intervened in the genocide case against Myanmar brought by Gambia at the International Court of Justice. Finally, activists and lawyers continue to pursue criminal cases against Myanmar military officials in countries with universal jurisdiction laws.

IX. Selected activities of the Special Rapporteur

114. The Special Rapporteur is deeply grateful to the governments of Japan and Indonesia, which welcomed him on formal missions in April and June 2023, respectively.⁵

115. The Special Rapporteur very much appreciates the invitation of the Australian government to conduct a mission this year and looks forward to his visit. He has also reached out to the governments of Thailand, India, and China and looks forward to engaging with these governments about potential missions.

116. In May 2023, the Special Rapporteur published a conference room paper, “The Billion Dollar Death Trade,” and he continues to monitor the sales of weapons and related materials to the Myanmar military. He is additionally examining the ways in which the SAC accesses the international finance system, both to procure weapons and to repatriate foreign revenues. The Special Rapporteur has written to over 100 international financial institutions and the governments where they are located about their relationships with SAC-controlled banks in Myanmar. He continues to conduct research into these issues.

117. The Special Rapporteur submitted a report to the UN General Assembly last autumn and presented its findings to the UNGA’s Third Committee in October. In November, he published a call for submissions on the gendered impacts of the coup and conflict in Myanmar.⁶ He has additionally conducted consultations with human rights and civil society organizations about the situation of women, girls, and LGBTQ+ persons in Myanmar. Preliminary findings highlight grave concerns about sexual violence at online scam compounds in Myanmar’s border regions, dramatic increases in domestic violence, the vulnerability of displaced women and girls, disproportionate impacts of Myanmar’s

⁵ End of Mission Statement, Thomas Andrews, United Nations Special Rapporteur on the situation of human rights in Myanmar, Tokyo, Japan, 28 April 2023, <https://www.ohchr.org/sites/default/files/documents/issues/srmyanmar/statements/20230427-eom-japan-sr-myanmar-en.pdf>; End of Mission Statement, Thomas Andrews, United Nations Special Rapporteur on the situation of human rights in Myanmar, Jakarta, Indonesia, 21 June 2023, <https://bangkok.ohchr.org/wp-content/uploads/2023/06/ENG-21.06.2023-UNSR-Myanmar-EoM-Statement-FINAL.pdf>.

⁶ Call for submissions: The gendered impacts of the coup and conflict in Myanmar, 22 December 2023, <https://www.ohchr.org/en/calls-for-input/2023/call-submissions-gendered-impacts-coup-and-conflict-myanmar-also-available>.

economic crisis, and women's and LGBTQ+ persons' roles in revolutionary bodies. These and other issues will be highlighted in a forthcoming conference room paper.

X. Recommendations

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

119. The Special Rapporteur calls on all parties to armed conflict in Myanmar to halt the use of anti-personnel landmines.

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

121. In order to promote future peace, stability, and respect for human rights in Myanmar, the Special Rapporteur urges Member States, UN agencies, international donors, and international humanitarian organizations to:

(a) Recognize the National Unity Government as the legitimate representative of the people of Myanmar;

(b) Formally and publicly engage the National Unity Government, National Unity Consultative Council, ethnic resistance organizations, and Myanmar civil society leaders; and

(c) Provide the National Unity Government, National Unity Consultative Council, ethnic resistance organizations, and Myanmar civil society with financial, technical, and diplomatic support, including support to enhance dialogue between themselves and to advance the political framework for a future peaceful and democratic Myanmar.

122. To end impunity and ensure accountability for international crimes committed in Myanmar, the Special Rapporteur urges Member States to:

(a) Refer the situation in Myanmar to the Prosecutor of the International Criminal Court under Article 14 of the Rome Statute, requesting an investigation into alleged crimes that have been committed against the people of Myanmar; and

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

123. In order to isolate the SAC and degrade its ability to attack the people of Myanmar, the Special Rapporteur urges Member States to:

(a) Convene a coalition of Member States to identify the most effective strategic targets for sanctions that will deny the SAC the weapons and money that it requires to sustain its attacks, and coordinate the implementation of these sanctions;

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

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

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

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

(f) Sanction companies selling aviation fuel to the junta, classify aviation fuel as a dual-use technology under applicable local laws, and prevent its transshipment to SAC forces;

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

(h) Provide clear guidance to banks in their jurisdictions on the need for enhanced due diligence on all transactions involving Myanmar and about the risks of engaging in financial transactions with the SAC or its representatives, or of depositing money into or transferring money out of bank accounts owned by the Government of Myanmar but that are currently under the control of the SAC; and

(i) Refuse the SAC recognition before international bodies, including the United Nations, and disinvite junta officials from international forums and functions.

124. In order to increase humanitarian support to the people of Myanmar, the Special Rapporteur calls on Member States, UN agencies, international donors, and international humanitarian organizations to:

(a) Immediately provide the funding necessary to fully restore the food rations of Rohingya refugees in Bangladesh and fully fund the Rohingya Humanitarian Crisis Joint Response Plan;

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

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

(d) Accept refugees from Myanmar, provide them with the support required under international standards, expand opportunities for resettlement and other durable solutions, and respect the principle of non-refoulement.

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

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

(b) Cease efforts to promote "dialogue" between the SAC and democracy forces that are not premised on the SAC ending its attacks on civilians and other grave human rights violations and ceding power to a civilian government with democratic legitimacy;

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

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

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

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

(a) Immediately sever relationships with SAC-controlled banks and any other institutions that finance or otherwise aid and abet the Myanmar junta's atrocities;

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

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

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

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

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

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