



The Exploitation of Natural Resources in the Financing of Terrorism: The Case of Syria and Iraq

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Abstract: As terrorist groups proliferate worldwide, a worrisome phenomenon is being increasingly observed: the tendency of terrorist actors to exploit natural resources in order to finance their activities, given the advantages that this source of revenue offers vis-à-vis the available alternatives. Confronted with this phenomenon, it becomes imperative to advance the discussion on terrorists' exploitation of natural resources in the framework of a broader effort to counter the financing of terrorism. This paper has thus a three-fold aim: shed light on the under-investigated phenomenon of how terrorism finances itself through the illegal exploitation of natural resources, present the answer to the problem that has been elaborated within the legal system of the United Nations (UN), propose additional measures that can contribute to counteracting the exploitation of natural resources by terrorist actors.

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Introduction

Terrorism constitutes one of the greatest security challenges of our time. Since the second half of the last century, in fact, there has been a worldwide proliferation of violent non-state actors¹ that resort to terrorism to achieve their goals. While a deeper discussion of what is to be understood by "terrorism" is offered below, it is worth precisifying already that the term is used here to refer to those acts of violence that are perpetrated against civilians in order to frighten a targeted population, intimidate a targeted audience, and force a targeted government to pursue (or to refrain from pursuing) a specific course of action that satisfies the perpetrators' goals (be these political, religious, ideological, materialist, or a combination thereof). Behind the scenes of this worrisome spread of terrorism, a pattern is being increasingly observed: the tendency of terrorist actors to exploit natural resources (e.g. oil, diamonds, gold, timber, gems, opium) in order to finance their propaganda, recruitment, training, arming, and attacks.² This tendency has been observed as a growing number of terrorist actors have come to appreciate the advantages that such a source of financing has compared to possible alternatives, including reliance on personal wealth, donations, and illicit activities.³

Confronted with this reality, it becomes imperative to address the problem of terrorists' exploitation of natural resources as part of a broader effort to counter the financing of

terrorism. Proceeding from this imperative, the present paper aims to do the following: raise awareness on the illegal exploitation of natural resources by terrorist actors, introduce the response that has been elaborated within the UN legal framework, and propose additional measures that can advance the protection of natural resources from exploitation by terrorist actors.

The paper is divided into six parts. The first part will introduce the problem of defining "terrorism" and will present the definition advanced by the UN. The second part will investigate the exploitation of natural resources by terrorist actors, focusing on the advantages that this source of revenue has vis-à-vis other methods of income generation. The third part will shed further light on this phenomenon through the case studies of the Islamic State (IS) and al-Qaeda-affiliated groups in Syria and Iraq. In the fourth part, the paper will address the legal responses under international law, by introducing the United Nations Security Council (UNSC) sanctions system. The fifth part will consider the UNSC targeted sanctions aimed at countering the exploitation of natural resources by terrorist actors. The final part will expose the limits of the effectiveness of the UNSC targeted sanctions and will propose additional measures.

Defining Terrorism

Before investigating the exploitation of natural resources by terrorist actors and

1. Following the dominant literature, here violent non-state actors (VNSAs) are understood as entities that operate outside of the control of the state and that resort to violence to advance their goals. In this paper, the focus of attention is on those VNSAs that employ terrorism among their tactics. For a discussion on VNSAs and their categorization, see: Anthony Vinci, *Armed Groups And The Balance Of Power: The International Relations Of Terrorists, Warlords And Insurgents* (London and New York: Routledge, 2009); Klejda Mulaj (ed.), *Violent Non-State Actors in World Politics* (New York: Columbia University Press, 2010)

2. Here, following the United Nations, natural resources are defined as oil, minerals, forests, water, and fertile land that occur in nature and can be exploited for economic gain.

3. *Terrorism, Corruption and the Criminal Exploitation of Natural Resources*, OECD, October 2017, p.4, <http://www.oecd.org/corruption/Terrorism-Corruption-Criminal-Exploitation-Natural-Resources-2017.pdf>; Christian Nellemann et al., *The Rise of Environmental Crime: A Growing Threat To Natural Resources, Peace, Development and Security*, UNEP-INTERPOL Rapid response Assessment, 2016, United Nations Environment Program and Rapid Response Norwegian Center for Global Analysis, http://wedocs.unep.org/bitstream/handle/20.500.11822/7662/-The_rise_of_environmental_crime_A_growing_threat_to_natural_resources_peace%2C_development_and_security-2016environmental_crimes.pdf.pdf?sequence=3&

advancing possible responses to counter the phenomenon, it is necessary to clarify what is meant by "terrorism" under international law.

When attempting to define terrorism, the main problem that one encounters is that a single, universally-accepted definition does not exist. The reason is twofold. Firstly, the definition of terrorism is not separable from its (de)legitimization, meaning that the classification of a certain actor as either "terrorist" or "non-terrorist" is largely dependent on the position of the definer vis-à-vis the perpetrator's political goals and the perpetrator's political identity (the well-known expression "one man's terrorist is another man's freedom fighter" is as over-quoted as it is true). Secondly, terrorism is a multi-faceted phenomenon that can be employed by different actors, stem from different motives, and rely on different methods - thus displaying a diversity that makes it problematic to reach an unambiguous definition.⁴

Consequently, today, there are hundreds of definitions of terrorism, as each state, regional body, and international organization has advanced its own. In the present paper, as reference will be made to the UN legal system, it seems appropriate and relevant to refer to the definition of terrorism adopted by the UN.

The UN started its debate on terrorism after the Munich attack of 1972. In that same year, the UN General Assembly passed Resolution 3034 that created an Ad Hoc Committee on International Terrorism. However, the Committee's sessions ended without any resolution being adopted and it was not until 1996 that the General Assembly reached a definition. In 2004,

then, the Security Council followed suit and defined terrorist acts as:

criminal acts, including against civilians, committed with the intent to cause death or serious bodily injury, or taking of hostages, with the purpose to provoke a state of terror in the general public or in a group of persons or particular persons, intimidate a population or compel a government or an international organization to do or to abstain from doing any act, and all other acts which constitute offences within the scope of and as defined in the international conventions and protocols related to terrorism, [that] are under no circumstances justifiable by considerations of a political, philosophical, ideological, racial, ethnic, religious or other similar nature.⁵

In other words, following the UNSC, "terrorism" can be understood as the use of violence against civilians aimed at frightening a targeted population, intimidating a targeted audience, and forcing a targeted government to pursue (or to refrain from pursuing) a specific course of action that satisfies the perpetrators' goals (be these political, religious, ideological, materialist, or a combination thereof). Consequently, a "terrorist actor" is one that resorts to violence against civilians in order to spread fear, intimidate, and coerce a political actor (most commonly a state's government) to undertake actions that advance the terrorist's desired objectives.

Natural Resources as an Attractive Source of Financing for Terrorist Actors

As the use of terrorism has been on the rise over the past decades⁶, terrorist actors

4. Alex P. Schmid, *The Routledge Handbook of Terrorism Research* (Abingdon: Routledge, 2011), p.43

5. UNSC Res 1566 (2004), <https://www.un.org/ruleoflaw/files/n0454282.pdf>

6. According to the Global Terrorism Database (GTD), there were 651 terrorist incidents in 1970; 4,533 in 1992; 10,900 in 2017. Data available at: <https://www.start.umd.edu/gtd/features/GTD-Data-Rivers.aspx>; https://www.start.umd.edu/pubs/START_GTD_Overview2017_July2018.pdf

have been constantly looking for new ways to finance their activities. In this context, they have become increasingly involved in the exploitation of natural resources. This involvement in the exploitation of natural resources has been observed at different levels: in activities of extraction and mining, in the supply of goods and services aimed at extraction and trade (e.g. makeshift oil refineries), in activities of transportation, trade and smuggling, and in the refining and sale of the final product.⁷

The main reason for this growing propensity towards the exploitation of natural resources is that extracting, smuggling, and trading natural resources is regarded by terrorist actors as an advantageous source of income in terms of relative risks and profits, especially if compared to the most commonly employed alternatives.⁸ These alternatives are: reliance on the personal wealth of the group's founder(s) and/or members, external donations from wealthy individuals/entities, and illicit activities. They will now be discussed in more detail to highlight the challenges inherent in each of them.

A possible and immediate source of revenue for a terrorist group is the personal wealth of its leaders and/or members, especially foreign terrorist fighters who bring with them their savings once they leave their country of residence to join the terrorist organization. However, this source of funding entails three main problems. Firstly, personal wealth is generally a limited and somewhat volatile resource that depends on an individual's capacity to manage his capital efficiently. As a consequence, the risks of depletion and loss over time can never be

excluded entirely. Secondly, the finances of an individual suspected of engaging in illicit activities can be subjected to financial freezes or confiscation. Thirdly, if the group grows in size and its operations grow in sophistication and scope, the relevance of personal wealth will decrease because the costs that the group must sustain will inevitably rise. For instance, after al-Qaeda relocated to Afghanistan in 1996, the attraction of new recruits, the planning of more complex attacks, and the money that needed to be paid to the Taliban for their hospitality made bin Laden's personal wealth no longer sufficient to cover the rising expenses and forced the group to resort to external donations.⁹

However, reliance on external donations is also not exempt from problems. In fact, since 9/11, the international community has implemented stricter mechanisms of control over international money transfers. These have become increasingly subjected to scrutiny, with more and deeper controls being made on the identities of senders and receivers to ensure that no individual with links to terrorism is concealed behind those transfers; international banks and financial institutions have been put in charge of detecting and flagging suspicious transactions which might involve terrorists actors; the fight against the financing of terrorism has been listed among the priorities of the Financial Action Task Force (FATF), the inter-governmental body designed to preserve the integrity of the international financial system. In this context, even if terrorists can -and indeed do- use informal systems of money transfer such as the hawala, it has become increasingly difficult for them to rely

7. *Terrorism, Corruption and the Criminal Exploitation of Natural Resources*, OECD, October 2017, p.4, <http://www.oecd.org/corruption/Terrorism-Corruption-Criminal-Exploitation-Natural-Resources-2017.pdf>

8. Eben Kaplan, "Tracking Down Terrorist Financing", Council on Foreign Relations, 4th April 2006, <https://www.cfr.org/backgrounder/tracking-down-terrorist-financing>; Peter R. Neumann, "Don't Follow the Money: The Problem With the War on Terrorist Financing", *Foreign Affairs*, July/August 2017 Issue, <https://www.foreignaffairs.com/articles/2017-06-13/dont-follow-money>

9. Lawrence Wright, *Le altissime torri. Come al-Qaeda giunse all'11 Settembre* (Milano: Adelphi, 2007), p.184

on international donations as a stable source of revenue. As a matter of fact, it has been reported that after 2001, financial support for al-Qaeda dropped dramatically as a result of the measures taken against the international financing of terrorism.¹⁰

Finally, illicit activities such as tax extortions, kidnappings, ransoms, and looting are a further possible source of revenue for terrorist actors. However, if engaging in criminal activities can eliminate some of the vulnerabilities observed in the sources of financing seen above, it can be a costly strategy because of the responses that it elicits. More specifically, a major risk that a group involved in illicit acts runs is that the local population, feeling exploited, impoverished and/or endangered by the group's criminal enterprises, opts for resistance against the group - either passively (e.g. boycott) or actively (e.g. rebellion). Furthermore, engaging in criminal activities exposes the terrorist group to the risk of military action being taken against it by the country's government or by foreign governments (especially if the terrorists' violence involves foreign nationals). A proper example is that of al-Qaeda in Iraq (AQI): in the early 2000s, the group opted to raise revenues by engaging in a series of criminal activities throughout the Anbar province that contributed to alienating the support of the local Sunni population, who rose militarily against the group in the so-called Sahwa (Awakening).¹¹

Faced with the challenges inherent in the reliance on individual wealth, external donations, and illicit activities, terrorist actors can find it expedient to rely on the exploitation of natural resources as alternative method of income generation. This source of revenue, in fact, is recognized as having considerable advantages. Firstly, unlike personal wealth,

the value of many natural resources (e.g. gemstones) tends to be fairly stable over time and the relationship between a group's expansion and a group's access to natural resources is a positive one: the more the group grows in size and sophistication, the more its opportunities to establish territorial control and exploit natural resources increase. Secondly, unlike big sums of money coming from external donors, natural resources have the advantage of being more easily concealed (e.g. wrapped in plastic bags) and transferred directly from the hands of one intermediary to the other's, either locally or across international borders, without the need to rely on formal systems of transfer. Finally, unlike criminal activities, the exploitation of natural resources can be used by a terrorist group to gain acceptance (if not outright support) among the local population. This holds true as long as the group engages the local population in the exploitation of resources, thus creating new employment opportunities, generating new sources of revenue, and improving the living conditions of many households.

However, while exploiting natural resources can offer advantages to a terrorist actor, it also entails some challenges. Firstly, a terrorist actor can exploit natural resources only if it manages to establish some degree of control over a certain territory, to maintain this control over a reasonable period of time, and to establish and operate physical infrastructures for conducting activities of exploitation (e.g. land oil drilling rigs). Doing so, however, forces the terrorist actor to acquire a physical presence that makes it an easier target for its enemies' land and air military forces and that, consequently, makes the group more vulnerable to existential threats. Secondly, when a terrorist actor first establishes control over a certain territory, it is

10. Angela Rabasa, *Beyond Al Qaeda. The Global Jihadist Movement* (Santa Monica: RAND Corporation, 2006), pp.56-59

11. Brian Fishman, "After Zarqawi: the Dilemmas and Future of Al Qaeda in Iraq", *The Washington Quarterly*, Vol. 29, No. 4, 2006: 19-32

most likely to lack the expertise that is needed to exploit productively the natural resources that might be located in the conquered areas. To compensate this lack of skills, the terrorist actor is likely to refer to others (e.g. local workers, engineers, traders) to extract, transfer, and sell natural resources. In this way, however, the terrorist actor makes itself dependent on those professionals whose expertise it needs, thus incurring in a considerable cost in terms of self-reliance. Finally, it is to be noted that in many contexts natural resources are not an endless endowment but rather a finite one, that can be depleted over time until disappearing. This risk, in particular, is increased when natural resources are exploited in a non-savvy and incompetent manner, which is often the case with under-experienced terrorist actors eager to raise funds as quickly and as abundantly as possible. Therefore, natural resources pose the challenge of not being always a durable and reliable source of funding.

Nonetheless, even if the exploitation of natural resources is far from being unproblematic, terrorist actors have in most instances seemed to appreciate the advantages of this source of funding more than they fear its disadvantages: in the past few decades, in fact, terrorist actors have increasingly exploited natural resources (especially those that are easily moveable, easily concealable, and located far from the central government) to obtain the revenues needed to recruit and train members, acquire weapons, rent safe havens, perpetrate attacks, and buy popular support. Significantly, these activities of exploitation of natural resources by

terrorist actors have often been conducted in cooperation with (possibly more experienced) criminal organizations, thus leading to a complex situation in which terrorism and crime reinforce each other and the boundaries between the two of them risk becoming ever more blurred.¹²

Confirming the above observation according to which terrorist actors are significantly involved in the exploitation of natural resources, some specific cases can be recalled: in the early 1990s, al-Qaeda was allegedly exploiting diamonds in Sudan, Liberia, Burkina Faso and Congo and, after 1996, it began to illegally trade poppy/opium in Afghanistan¹³; since their rise to power in the mid-1990s, the Taliban have been exploiting Afghanistan's poppy, onyx, lapis lazuli, rubies, gold, and talcum¹⁴; Hezbollah is reportedly involved in illegal trading networks of gold, gemstone, uranium and coal in Africa¹⁵; and in the period 2003-2010, AQI was exploiting oil around Mosul and in the Nineveh plain.¹⁶

In the section below, the investigation will focus on the IS and al-Qaeda-linked groups, whose extensive activities of exploitation of natural resources in war-torn Syria and Iraq make them useful case studies.

The Exploitation of Natural Resources by Jihadist Groups in Iraq and Syria

Since the Arab Spring spread throughout the Middle East in early 2011, civil conflicts, power vacuums and sectarian grievances have plunged countries such as Syria and Iraq into chaos. Exploiting this situation,

12. Open Briefing of the Counter-Terrorism Committee on "The nexus between international terrorism and transnational organized crime", United Nations Headquarters, New York, Monday, 8th October 2018, <https://www.un.org/sc/ctc/wp-content/uploads/2018/11/Chairs-summary.pdf>

13. *For a Few Dollars More. How Al Qaeda moved into the Diamond Trade*, Global Witness, April 2003, <https://www.globalwitness.org/sites/default/files/import/Few%20Dollars%20More%2000-50.pdf>

14. A. Rashid, *Taliban* (London: I.B. Tauris & Co Ltd, 2011), Chapter 9

15. Nikos Passas, Kimberly Jones, "Commodities and Terrorist Financing: Focus on Diamonds", *European Journal on Criminal Policy and Research*, Vol.12, No.1, March 2006: 1-33

16. Benjamin Bahney et al. *An Economic Analysis of the Financial Records of Al-Qa'ida in Iraq* (Santa Monica: RAND, 2010), pp.36-38

jihadi terrorist groups have integrated into local insurgencies and have often managed to assert their control over territories. Conquering territories, they have been able to implement an economic model of auto-financing, whereby they raise funds not only through traditional (and, as seen, often problematic) means but also through the direct exploitation of the natural resources abundant in the conquered territories.

Among the groups that have followed this pattern of action, a notable case is that of Jabhat al-Nusra. Led by Muhammad al-Julani, Jabhat al-Nusra is a jihadist organization that began its activity as the Syrian branch of al-Qaeda but subsequently asserted its independence and rebranded itself Jabhat Fatah al-Sham (JFS) in 2016 and Hayat Tahrir al-Sham (HTS) in 2017. Between 2012 and 2014, Jabhat al-Nusra conquered territories in eastern and north-eastern Syria, thus coming to control a large share of Syria's oil wells and gas reserves, granaries, and cotton fields.¹⁷ Together with allied jihadist groups such as Ahrar al-Sham and with local tribes and families such as the Shai'tat and al-Shuheil branches of the Oqaidat tribe, Jabhat al-Nusra engaged in the exploitation of the abundant oil and gas resources of the provinces of Raqqa, Deir ez-Zor and Hasakah.¹⁸

Particularly important was the group's capture of the Conoco gas field, the al-Omar oilfield, and the gas refinery near the city of Shadadi, whose exploitation enabled Jabhat al-Nusra to raise the revenues needed to purchase weapons, pay its fighters, and provide services to the local population.¹⁹ More specifically, Jabhat al-Nusra succeeded in using the natural resources of the conquered territories as a source of revenue in three ways: it reached a series of agreements with the Syrian regime, whereby the former sold oil to the latter²⁰; it transferred barrels of crude oil to Turkey by relying on already-existing smuggling networks that have historically operated in the black market under the connivance of the Syrian regime²¹; and it sold the crude oil to local entrepreneurs, who used home-made refineries to produce low-grade petrol, diesel fuel, and kerosene for cooking.²²

Initially benefitting from this exploitation of natural resources, the loss of territories in eastern and north-eastern Syria to the Islamic State in 2014 implied the loss of crucial revenues for Jabhat al-Nusra. Nonetheless, the group still retained control of some oilfields in the province of Idlib (where in early 2019, HTS took over great parts of the province). Here, it managed to raise revenues by selling the crude oil to independently-run refineries or smuggling it directly

17. Mohammad Ballout, "Who controls Syria's oil?", *Al Monitor*, 6 July 2014, <https://www.al-monitor.com/pulse/security/2014/07/syria-conflict-control-oil-fields-ambiguity.html>; Liz Sly, "In Syria, some brace for the next war", *The Washington Post*, 10 April, 2013, https://www.washingtonpost.com/world/middle_east/in-syria-some-brace-for-the-next-war/2013/04/09/284fa018-a11d-11e2-82bc-511538ae90a4_story.html?utm_term=.35dc515b414b

18. Charles Lister, "Profiling Jabhat al-Nusra", Analysis Paper No.24, Brookings Institution, July 2016, https://www.brookings.edu/wp-content/uploads/2016/07/iwr_20160728_profiling_nusra.pdf; Ben Hubbard, "Islamist Rebels create Dilemma on Syria Policy", *The New York Times*, 27 April 2013, <https://www.nytimes.com/2013/04/28/world/middleeast/islamist-rebels-gains-in-syria-create-dilemma-for-us.html>

19. "Operatives from the Al-Nusra Front, Al-Qaeda's branch in Syria, together with other rebel organizations, have taken over the large oil field in Deir ez-Zor, after taking over essential government infrastructures in northern and eastern Syria", *The Meir Amit Intelligence and Terrorism Information Center*, 3 December 2013, <https://www.terrorism-info.org.il/en/20599/>

20. Julian Borger, "Jihadists' control of Syrian oilfields signals a decisive moment in conflict", *The Guardian*, 19 May 2013, <https://www.theguardian.com/world/2013/may/19/jihadists-control-syrian-oilfields>

21. "Operatives from the Al-Nusra Front, Al-Qaeda's branch in Syria, together with other rebel organizations, have taken over the large oil field in Deir ez-Zor, after taking over essential government infrastructures in northern and eastern

22. Richard Spencer, "Al-Qaeda's Syrian wing takes over the oilfields once belonging to Assad", *The Telegraph*, 18 May 2013, <https://www.telegraph.co.uk/news/worldnews/middleeast/syria/10065802/Al-Qaeda-syrian-wing-takes-over-the-oilfields-once-belonging-to-Assad.html>

across the Turkish border.²³

However, it was the Islamic State that emerged as the most remarkable instance of a terrorist actor exploiting natural resources. In fact, after conquering large swaths of eastern Syria and western Iraq and declaring its Caliphate, the group promptly established control over local oilfields. In Iraq, it brought under its control several oilfields: among them, those of Ajeel (Salah ad-Din), Qayyara (Nineveh) and Hamrin (Salah ad-Din). There, production activities were conducted by local professionals and local businesses already engaged in the sector that were recruited by IS through a combination of financial benefits and physical threats and placed under the supervision of a loyal IS member.

Of the oil produced, part was used for the Caliphate's internal consumption and for sale on the local market (where the group enjoyed a crucial monopoly that allowed it to set the price). Another part was transferred outside the IS territory: the oil produced in Qayyara was transferred to Mosul, then to Sinjar, and finally to Turkey. From Ajeel and Hamrin, it was brought to Tuz Khormato, Albo Najm and Kirkuk, from there to Sulaymaniyah, and finally, it was sold to Iranian smugglers. Alternatively, it was transferred from Kirkuk to Qoshtapa and then to Kurdish oil refineries or to Turkey via Duhok. In addition to these routes, it has also been reported that IS used the western province of Anbar to transfer its oil to Jordan.

To carry out these transfers, IS relied on the cooperation of well-established smuggling networks of local Sunni tribes and clans that have been involved in the region's cross-border smuggling and black-market economy for decades (especially, since the aftermath of the First Gulf War to circumvent international sanctions). Furthermore, a role was played also by Kurdish traders who used to buy the oil from IS at half the international price, transfer it through the checkpoints of Kirkuk, Makhmour, Daquq and Tuz Khormato upon payment of bribes to corrupted officials, and finally sell it at market price to Iranian and Turkish dealers.²⁴

In Syria, IS brought under its control many oilfields mostly located in the region of Deir ez-Zor, Raqqa and Hasakah. They included al-Omar (the largest Syrian oilfield), Tanak and Jafra. As in Iraq, IS recruited local professionals and local businesses to conduct the activities of extraction. The crude oil was then sold at below market price to local independent traders who collected it by truck directly from IS-run oilfields and paid for it mostly in cash or in petroleum products. After the purchase, those local traders had more options: sell the crude locally to makeshift refineries and then return to the IS-run oilfield to buy additional crude; sell it directly at local oil markets or local filling stations controlled by IS; sell it to experienced local smugglers who would proceed to transfer the oil across the border with Turkey and Jordan or in areas controlled by the Syrian regime.²⁵ In this way, oil became a primary source of revenue for the group: at

23. Yaya Fanusie, Alex Entz, "Al Qaeda Branch in Syria: Financial Assessment", Center on Sanctions and Illicit Finance, Foundation for Defense of Democracies, June 2017, <https://www.fdd.org/analysis/2017/12/07/terror-finance-briefing-book/>; "The Best of Bad Options for Syria's Idlib", International Crisis Group, Report No. 197, Middle East & North Africa, 14 March 2019, <https://www.crisis-group.org/middle-east-north-africa/eastern-mediterranean/syria/197-best-bad-options-syrias-idlib>

24. Fazel Hawrami, Shalaw Mohammad, Luke Harding, "Inside Islamic State's oil empire: how captured oilfields fuel Isis insurgency", *The Guardian*, 19 November 2014, <https://www.theguardian.com/world/2014/nov/19/sp-islamic-state-oil-empire-iraq-isis>.

25. Benoit Faucon, Margaret Coker, "The Rise and Deadly Fall of Islamic State's Oil Tycoon", *The Wall Street Journal*, 24 April 2016, <https://www.wsj.com/articles/the-rise-and-deadly-fall-of-islamic-states-oil-tycoon-1461522313>; Erika Solomon, Robin Kwong, Steven Bernard, "Inside Isis Inc: The journey of a barrel of oil", *Financial Times*, 29 February 2016, <https://ig.ft.com/sites/2015/isis-oil/>; Financing of the Terrorist Organization Islamic State in Iraq and the Levant (ISIS), Financial Action Task Force (FATF), February 2015, www.fatf-gafi.org/topics/methodsandtrends/documents/financing-of-terrorist-organisation-isis.html

their peak in 2015, oil-related revenues were reportedly between \$ 435-550 million.²⁶

However, oil was not the only natural resource that IS succeeded to exploit for its financial needs. Natural gas was another important source of revenue for the group, as it came to control (among others) the Akkas gas field in the Anbar province and the gas facilities at Twinan in the south-west of Raqqa. However, because the extraction and transfer of natural gas require more expertise than the extraction and transfer of oil do, IS established ad hoc agreements with the Syrian regime and with local companies, according to which the latter provided the group with the needed staff and equipment and the former shared its gas production. The gas could also be used to produce electricity which was then divided between the regime and IS. One such joint exploitation was reportedly observed in the gas facilities of Twinan.²⁷

Other natural resources that the group succeeded to exploit included minerals such as phosphate, sulfur and salt. In Iraq, IS seized the Akashat phosphate mine in the Anbar province, the nearby al-Qaim plant, and the sulfur extraction plants operated by the Mishraq Sulphur State Company in the Nineveh governorate. In Syria, it seized the phosphate mine in Palmyra, the phosphate mine in Khnaifess, and the salt mine in Al-

Tabani in the province of Deir ez-Zor. Furthermore, IS exploited cement resources by conquering the cement plants of al-Jalabiya in the province of Aleppo, of al-Raqqa Guris, as well as the cement plants of Falluja, al-Qaim and Kubaisa in Iraq. Agricultural resources such as fertile land and cotton fields also played an important role: the group seized control of the Iraqi provinces of Nineveh and Saladin that are the country's most fertile and contribute to Iraq's annual wheat production by 40%. At the same time, it managed to control Syria's cotton fields in Raqqa, Deir ez-Zor and Hasakah, from where cotton used to be sold to Turkish buyers.²⁸ Furthermore, IS managed to bring under its control important water dams such as those of Tabqa in Syria and Mosul, Ramadi, and Falluja in Iraq. This enabled the group to impose a tax on water of approximately 1,25 \$ per household per month.²⁹ However, it is to be noted that the value of water for IS was less financial than it was strategic and tactical: in fact, IS took advantage of its control over major dams to "weaponize" water, using it to win popular support, cut provision to rivals, flood the territories controlled by its enemies.³⁰

According to reports, in 2015 (when IS's territorial control was at its peak), the group derived 25% of its revenues from oil, 14% from natural gas, 10% from phosphate, 7% from wheat, barley and cotton, and 4% from

26. Stefan Heisser, Peter R. Neumann, John Holland-McCowan, Rajan Basra, "Caliphate In Decline: An Estimate Of Islamic State's Financial Fortunes", ICSR Report, 2017, <https://icsr.info/wp-content/uploads/2017/02/ICSR-Report-Caliphate-in-Decline-An-Estimate-of-Islamic-State's-Financial-Fortunes.pdf>;

27. Laurence Bindner, Gabriel Poirot, "ISIS Financing 2015", Center for the Analysis of Terrorism, May 2016, <https://cat-int.org/wp-content/uploads/2016/06/ISIS-Financing-2015-Report.pdf>

28. Financing of the Terrorist Organization Islamic State in Iraq and the Levant (ISIS), Financial Action Task Force (FATF), February 2015, www.fatf-gafi.org/topics/methodsandtrends/documents/financing-of-terrorist-organisation-isis.html; Laurence Bindner, Gabriel Poirot, "ISIS Financing 2015", Center for the Analysis of Terrorism, May 2016, <https://cat-int.org/wp-content/uploads/2016/06/ISIS-Financing-2015-Report.pdf>; Maggie Fick, "Special Report: Islamic State uses grain to tighten grip in Iraq", *Reuters*, 30 September 2014, <https://www.reuters.com/article/us-mideast-crisis-wheat/special-report-islamic-state-uses-grain-to-tighten-grip-in-iraq-idUSKCN0HP12J20140930>

29. Laurence Bindner, Gabriel Poirot, "ISIS Financing 2015", Center for the Analysis of Terrorism, May 2016, <https://cat-int.org/wp-content/uploads/2016/06/ISIS-Financing-2015-Report.pdf>

30. Marcus DuBois King, "The Weaponization of Water in Syria and Iraq", *The Washington Quarterly*, Winter 2016, <https://www.tandfonline.com/doi/full/10.1080/0163660X.2015.1125835?scroll=top&needAccess=true>; Tobias Von Lossow, "The Rebirth of Water as a Weapon: IS in Syria and Iraq", *Italian Journal of International Affairs*, Vol.51, No.3, 2016, <https://www.tandfonline.com/doi/full/10.1080/03932729.2016.1213063?src=recsys>

cement.³¹ Natural resources were thus one of IS's most significant sources of revenue and, as such, they allowed IS to run its unprecedented propaganda machine, sustain the administration of its de facto state, pay its members, and fund its military activities.

Finally, besides Jabhat al-Nusra and IS the exploitation of natural resources in war-torn Syria was pursued also by other smaller local jihadist groups. This was especially true before IS took control of eastern Syria in 2014. Examples of such groups include: Ahrar al-Sham being involved in the exploitation of the oil resources in Deir ez-Zor and in the area south of Hasakah; a coalition made of Ahrar al-Sham, the Jaafar Tayar brigade, Ibn al-Moukim and Ahl al-Asar then being in partial control of the Tink oilfield; and the group Jaysh Ahl Sunna Wal Jamaa controlling the T2 pumping station.³²

The Applicable Legal Framework under International Law

Having argued that terrorist actors find it advantageous to exploit natural resources for financial purposes and having investigated this tendency through the case studies of jihadist terrorist groups active in Syria and Iraq, this paper proceeds to introduce the responses that have been advanced by the international community. In this regard, it is important to precise that responses have been implemented at different levels: by single countries, by regional bodies, and by the international community as a whole in the context of the UN.

At the national level, the most relevant

(because most impactful and consequential) responses are those elaborated by the United States through its Office of Foreign Assets Control (OFAC). Specifically, the OFAC adopts targeted sanctions that impose asset freezes, enact trade bans with respect to specific commodities, and prohibit financial transactions. These sanctions are imposed against entities that have been included by the OFAC in the Specially Designated Global Terrorist (SDGT) list because they have committed terrorist attacks, they pose a risk of committing terrorist attacks, or they provide support to designated terrorist actors.³³ At the regional level, the European Union follows an approach similar to the one adopted by the United States: it regularly updates a list of entities accused of terrorism and imposes a series of financial sanctions against them that aim to restrict their ability to raise funds thanks to measures such as export/import bans, trade restrictions, and the freezing of funds and other financial assets and economic resources.³⁴

However, while recognizing the value and the contribution of national and regional responses, the present paper will focus its attention to those responses that have been adopted by the international community within the legal framework of the UN. The decision to restrict the scope of the investigation in these terms is informed by the consideration that the legal responses of the UN are especially relevant for a series of reasons. Firstly, the legal responses of the UN have a unique value to the extent that they express the stance of the entire international community of states vis-à-vis a security threat that is indeed becoming ever more

31. Jean-Charles Brisard, Damien Martinez, "Islamic State: The Economy-Based Terrorist Funding", *Reuters*, October 2014, http://cat-int.org/wp-content/uploads/2016/06/White-Paper-IS-Funding_Final.pdf

32. Mohammad Ballout, "Who controls Syria's oil?", *Al Monitor*, 6 July 2014, <https://www.al-monitor.com/pulse/security/2014/07/syria-conflict-control-oil-fields-ambiguity.html>

33. <https://www.treasury.gov/resource-center/terrorist-illicit-finance/Pages/default.aspx>

34. https://ec.europa.eu/fpi/what-we-do/sanctions_en; <https://sanctionsmap.eu/#/main>

international in nature, scope, and consequences. Additionally, the legal measures adopted by the UN in the fight against the financing of terrorism are especially relevant in that they have influenced (and continue to influence) greatly the responses elaborated at the national and regional level. Finally, the responses advanced by the UN are especially relevant because after the terrorist attacks of September 2001 the UNSC has become "the focal point of discussions and the forum for the adoption of measures against terrorism".³⁵

The legal basis for UN sanctions is found in Chapter VII of the UN Charter, whose Articles 39 and 41 contain the key provisions for the application of sanctions. Article 39 provides that the UNSC shall determine the existence of any threat to/breach of peace and decide what measures to adopt, while Article 41 lists the non-coercive measures that the UNSC can authorize in response. These measures may include the complete or partial interruption of economic relations, the blockade of rail, sea, air, postal, telegraphic, radio, and other means of communication, as well as the severance of diplomatic relations. Relying on this legal framework, once the UNSC determines the existence of a threat to/breach of peace, it can authorize sanctions and specify the targets against which they are to be imposed, the measures (diplomatic, economic, financial...) to be applied, the objectives to be pursued, the conditions for lifting, and the timeframe of enforceability.³⁶

However, Chapter VII does not provide a detailed framework for the actual application of sanctions. Throughout the years, this has

paved the way to innovations, as it was the case in the aftermath of the First Gulf War when the UNSC introduced the first targeted sanctions. These are sanctions that are imposed against specific individuals, firms, businesses, non-state actors, governments, or government officials, so as to avoid collateral damages. Targeted sanctions can take the form of asset freezes, travel bans, diplomatic sanctions, arms embargoes, commodity-specific sanctions, transportation sanctions, and financial sector sanctions.

Of the various objectives that the UNSC seeks to achieve through its targeted sanctions, increasing importance has been given to countering terrorism and fighting its financing.³⁷ In this specific regard, as terrorists increasingly seek to exploit natural resources for financial purposes, the UNSC has mostly responded by imposing asset freezes, travel bans, and bans on the trade of specific commodities. The freezing of funds and other financial assets seeks to make it more difficult for the target to monetize natural resources and transfer the financial proceedings accruing from the trade of those commodities. Travel bans, on their part, seek to restrain the target's freedom of movement and, therefore, his/her capacity to physically transfer natural resources and the cash revenues generated through their trade. Finally, bans on the trade of specific commodities aim to prohibit the trade of those natural resources on whose illegal exploitation terrorists rely for financing. Specifically, import bans intend to restrict the target's access to natural resources with high economic value, while export bans intend to diminish the target's revenues accruing from trade.³⁸

35. Ilias Bantekas, "The International Law of Terrorist Financing", *American Journal of International Law*, Vol.97, No.2, 2003

36. Jeremy M. Farrall, *United Nations Sanctions and the Rule of Law* (New York: Cambridge University Press, 2007), p.81

37. Thomas Biersteker, Sue E. Eckert, Marcos Tourinho, *Targeted Sanctions. The Impacts and Effectiveness of United Nations Action* (New York: Cambridge University Press, 2016), p.24

38. *UN Sanctions: Natural Resources*, New York, United Nations, 20 November 2015, <http://www.securitycouncilreport.org/special-research-report/this-is-security-council-reports.php>

Referring to the case studies investigated above, the analysis of how the UN legal system addresses the subject of terrorist entities exploiting natural resources for financing can be deepened by looking at the responses that the UN has devised with respect to those specific groups. Faced with the extensive exploitation of natural resources perpetrated throughout Syria and Iraq by the Islamic State and other jihadist terrorist groups, the UNSC has proceeded as follows: it has reiterated the condemnation of terrorism as one of the most serious threats to international peace and security; it has designated IS, the al-Nusra Front (ANF) and all other groups associated with al-Qaeda as "terrorist" entities in accordance with its definition; and it has imposed targeted sanctions against those groups through Res. 2161 (2014), Res. 2170 (2014), Res. 2199 (2015) and Res. 2253 (2015).

Through these resolutions, the UNSC seeks to create awareness of the fact that oil and other natural resources including gold, silver, copper, diamonds, charcoal, grain are made available to IS, ANF, and other groups associated with al-Qaida and are providing these groups with significant income that supports their recruitment efforts and strengthens their operational capability. At the same time, the UNSC draws attention to the fact that transport departing from territories controlled by these groups could be used to transfer oil or other valuable items and economic resources for sale on international markets. Proceeding from these observations, the UNSC requires states to freeze the economic assets of individuals and entities associated with IS, al-Qaeda and other related terrorist groups. These assets include oil, oil products, modular refineries and any natural resource owned or controlled by them, as well as any funds or financial asset arising from such economic resources. Furthermore, it requires states to prevent

the entry into/transit through their territories of individuals and groups associated with IS, ANF and al-Qaeda. Finally, it calls upon states to ensure that their nationals and any other person in their territory do not engage in direct and/or indirect trade of the mentioned natural resources with those groups or on behalf of them.

The Effectiveness of the UN Targeted Sanctions and Possible Additional Measures

The UNSC targeted sanctions have crucially contributed to the fight against the financing of terrorism. In fact, while the positive impact of the UNSC sanctions against IS cannot be determined with certainty due to the military defeat that the group suffered shortly after the sanctions' adoption and that led the organization to lose its territories and, consequently, its previous access to natural resources, positive results were undoubtedly obtained with respect to other terrorist groups such as al-Shabaab. With respect to the Somalian group, in fact, the UNSC has succeeded to introduce specific sanctions that have even affected the laws of the sea, instituting the permission for military ships to board and search any other vessel in international waters suspected of transporting charcoal on behalf of al-Shabaab and, eventually, confiscate the charcoal.

However, in countering the specific problem of the terrorists' exploitation of natural resources, the UNSC targeted sanctions are not free from problems. Firstly, asset freezes do not work effectively when natural resources are transferred from one dealer to the other directly and outside of any formal system. Secondly, bans on trade can be circumvented when natural resources are easy to be concealed and are moved locally from the producer to the ultimate buyer through well-established regional networks of illegal intermediaries. Thirdly, travel bans do not

work effectively when targeted individuals smuggle natural resources by land across porous, unpoliced, and poorly-securitized borders or when they rely on non-targeted third parties (e.g. networks of local smugglers). Fourthly, it is worth emphasizing that the responses adopted by the UNSC need to feature two important characteristics: they need to be specific, so as to avoid a "one-size-fits-all" approach that would fail to properly address the specific challenges observed in each single context of terrorist exploitation of natural resources; and they need to be proportionate, so as to avoid the adoption of economic restrictions that would risk causing harm to those other local actors that are partners in the fight against terrorism (e.g. the local government). Understandably, developing measures tailored for each specific context and devising measures that manage to balance the need to counter terrorist financing with the need to protect local legitimate actors presents the UNSC with important challenges that escape any easy solution.

Therefore, in this overall context, it seems that governments should continue to contribute to the fight against terrorism financing within the framework of the UNSC, while at the same time pursuing additional measures outside of the UN system. Similar measures include:

- Introducing certification schemes (like the Kimberly Process for diamonds) for those natural resources that are abundant in the territories where terrorists have their safe havens and that are more at risk of exploitation because they are easy to extract, loot, transfer, and trade (e.g. gold);
- Implementing more efficient systems of cooperation between the intelligence, border police, and customs units of those source, transit, and destination countries where terrorist groups and individ-

uals are involved in extracting, smuggling, and trading natural resources;

- Building regional blocs of interested states to identify and disrupt the illegal networks of which terrorists are part, the money-laundering operations that they conduct, the smuggling economy in which they participate.

Conclusion

As the case studies of IS and other jihadist groups active in Syria and Iraq have demonstrated, terrorists are actively engaged in the exploitation of natural resources to raise revenues. This occurs because they recognize the exploitation of natural resources as a mechanism of generating funds that entails significant advantages, especially if compared to reliance on personal wealth, external donations and criminal activities. The exploitation of natural resources by terrorist actors is today one of the major challenges that need to be addressed in the fight against terrorism and its financing. In this respect, international law relies on the UNSC targeted sanctions that impose asset freezes and travel bans against individuals/entities linked to terrorism, as well as bans on the trade of the specific commodities that these individuals/entities are accused of exploiting illegally. Over the years, these have achieved important results in the fight against terrorism and its financing, to the point that they can be fairly considered the most potent means that the international community has on its side. However, UNSC targeted sanctions are not free from challenges and a more effective fight against the financing of terrorism would be one in which governments continue to work within the UN legal framework while also developing additional measures, especially at the regional level.

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