

Implementation Assistance Notice

Guidance to Member States on the application of the humanitarian exemption established by resolution 2664 (2022) to the asset freeze set out in paragraph 1 (a) of resolution 2734 (2024) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities

This note contains information regarding the implementation of Security Council resolution 2664 (2022) as it applies to the assets freeze measures established first by paragraph 8 (c) of resolution 1333 (2000) and set out in paragraph 1(a) of resolution 2734 (2024) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities.

Rationale for the Implementation Assistance Notice:

1. On 9 December 2022, the Security Council adopted resolution 2664 (2022) under Chapter VII of the United Nations Charter emphasizing that sanctions measures are not intended to have adverse humanitarian consequences for civilian populations nor adverse consequences for humanitarian activities or those carrying them out, while also emphasizing that sanctions are an important tool under the United Nations Charter in the maintenance and restoration of international peace and security, and recalling the need to ensure that all measures taken by Member States to implement sanctions comply with their obligations under international law, including international humanitarian law, international human rights law and international refugee law, as applicable.¹
2. For the ISIL (Da'esh) and Al-Qaida sanctions regime, the humanitarian exemption as specified in paragraph 1 of resolution 2664 (2022) initially applied for a period of two years. On 6 December 2024, the Council, through its resolution 2761 (2024), affirmed that the humanitarian exemption continues to apply for the ISIL (Da'esh) and Al-Qaida sanctions regime².
3. The intention of resolution 2664 (2022) is to provide clarity to ensure the continuation of humanitarian activities by providers as specified in its paragraph 1 in contexts where the Security Council has imposed an asset freeze in response to threats to international peace and security. The humanitarian and basic human needs differ depending on the specific context.³
4. In paragraph 6 of resolution 2664 (2022), the Security Council directed its Sanctions Committees to assist Member States in properly understanding and fully implementing paragraph 1 of the resolution by issuing Implementation Assistance Notices taking into account the unique context of the sanctions falling under their respective mandates, and to monitor the implementation of paragraph 1 of that resolution, including any risk of diversion.

¹ Resolution 2664 (2022), preamble.

² Resolution 2761 (2024), Paragraph 1.

³ Resolution 2664 (2022), preamble.

Framework of the Implementation Assistance Notice (IAN):

5. Paragraph 1 of resolution 2664 (2022) stipulates that the provision, processing or payment of funds, other financial assets, or economic resources, or the provision of goods and services necessary to ensure the timely delivery of humanitarian assistance or to support other activities that support basic human needs, by providers as specified in the same paragraph, are permitted and are not a violation of the asset freezes imposed by the Security Council. [An explanation of the asset freeze measure can be found on the website of the](#) Committee established pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning ISIL (Da'esh), Al-Qaida, and associated individuals, groups, undertakings and entities [\(the Committee\)](#).⁴
6. Paragraph 1 of resolution 2664 (2022) does not prejudice the obligations imposed on Member States to freeze the funds and other financial assets or economic resources of individuals, groups, undertakings, and entities designated by the Security Council or the Committee.

Activities covered by the resolution:

7. Paragraph 1 of resolution 2664 (2022) covers the provision, processing or payment of funds, other financial assets, or economic resources, or the provisions of goods and services necessary to ensure the timely delivery of humanitarian assistance or to support other activities that support basic human needs by the providers as specified in the same paragraph.
8. In the context of such activities as mentioned in paragraph 8 of resolution 2664 (2022), the provision, processing or payment of funds, other financial assets, or economic resources, or the provision of goods and services necessary to ensure the timely delivery of humanitarian assistance or to support other activities that support basic human needs by the providers named in paragraph 9 below are permitted and are not a violation of the assets freeze as established under resolution 1267 (1999) and other relevant resolutions, including where funds, financial assets or economic resources are made available for the benefit of individuals or entities designated by the Security Council or the Committee.

Providers covered by the resolution:

9. Paragraph 1 of resolution 2664 (2022) identifies the providers of activities that are covered by the humanitarian exemption.

Responsibilities of providers:

10. Those providers that rely on paragraph 1 of resolution 2664 (2022) are requested to use reasonable efforts to eliminate or in any event minimize the accrual of any benefits prohibited by sanctions, whether as a result of direct or indirect provision or diversion, to individuals or entities designated by the Security Council or the Committee. Such reasonable efforts include but are not limited to strengthening risk management and relevant strategies and processes.⁵

⁴ <https://www.un.org/securitycouncil/sanctions/1267/exemptions/assetsfreeze>

⁵ Resolution 2664 (2022), paragraph 3, and resolution 2761 (2024), paragraph 4.

Implementation and Monitoring of the humanitarian exemption as established by resolution 2664 (2022) by the Committee:

11. The Committee, assisted by its Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 (2004) concerning ISIL (Da'esh), Al-Qaida and associated individuals and entities (the Monitoring Team), is mandated to monitor the implementation of paragraph 1 of resolution 2664 (2022), as well as paragraph 2 and 3 of resolution 2761, on measures imposed by resolution 1267 and other relevant resolutions, including possible violations thereof, taking into account reported cases of abuse of non-profit organizations, including as front organizations to raise, move or transfer funds by and for ISIL (Da'esh), Al-Qaida and their affiliates. Member States are requested to cooperate fully with the Committee and the MT, including by supplying such information as may be required by the Committee⁶.
12. The Committee invites Member States to provide any relevant additional information including the risk of diversion on the implementation of resolution 2664 (2022) if applicable, including with respect to providers under paragraph 9 subject to their jurisdiction⁷.
13. The Committee recommends that providers under paragraph 9 of this IAN put in place such procedures, strategies, and processes to mitigate the risk of diversion, which include, but are not limited to strengthening risk management and due diligence strategies and processes⁹. Providers under paragraph 9 of this IAN may inform the Committee of steps taken to this effect through the Monitoring Team.
14. The United Nations Emergency Relief Coordinator (ERC) is requested to brief the Committee annually, as stipulated in paragraphs 2 and 5 of resolution 2664 (2022), on the delivery of humanitarian assistance and other activities that support basic human needs provided consistent with the resolution 2664 (2022), including on any available information regarding the provision, processing or payment of funds, other financial assets or economic resources to, or for the benefit of, designated individuals or entities, any diversion of funds or economic resources by the same, risk management and due diligence processes in place, and any obstacles to the provision of such assistance or to the implementation of this resolution as well as on the impact on beneficiaries of humanitarian activities.. The Committee encourages providers under paragraph 9 of this IAN to assist the ERC in the preparation of such briefings by providing relevant information as expeditiously as feasible and, in any case, within 60 days of any request from the ERC. The ERC is also requested to consider any information received by the Committee or its Monitoring Team, acting within its mandate, regarding implementation of the measures imposed by resolution 1267 (1999) and other relevant resolutions, including possible violations thereof⁸.
15. For further clarification or guidance, written communication should be submitted to the Committee through the Senior Committee Secretary, as necessary. The e-mail address for the Committee is: sc-1267-committee@un.org

⁶ Resolution 2664 (2022), paragraph 2.

⁷ Resolution 2644 (2022), paragraph 5.

⁸ Resolution 2664 (2022), paragraph 5.