



ASSOCIATION OF REINTEGRATION
OF CRIMEA

France, Paris, 14 Avenue de l'Opera, 75001
Ukraine, Kyiv, 56 Kharkivske highroad, 02175
arcconstructionofcrimea@gmail.com

01.11.2023 № 767/2023

To: UN OHCHR

**Russian Aggression and Negative Impact of
Non-Repatriation of Funds of Illicit Origin**

The Association of Reintegration of Crimea gives the following submission to UN OHCHR to inform the expert meeting and summary report on the obstacles to the repatriation of funds of illicit origin to the countries of origin and their impact on the enjoyment of human rights, to discuss challenges and best practices in this regard and to make recommendations.

Our submission is devoted to the situation on impact on the Crimean residents' human rights' realisation of the debts of the Autonomous Republic of Crimea (AR Crimea) and illegal funds created after illegal occupation and attempted annexation of the Crimea by Russian.

It deals with the issues of non-effective humanitarian, financial, industrial, environmental and social "policy" of the Russia's de-facto "authorities" and connected commercial structures in the Crimea since 2014. The illegal occupation and attempted annexation of the AR Crimea by Russia since 2014 have been condemned in a series of international acts, including UN GA resolutions 2014 68/262, 2016 71/205, 2017 72/190, 2018 73/263 2019 74/168, 2020 75/192, 2018 73/194, 2019 74/17, 2020 75/29¹, resolutions of the OSCE Parliamentary Assembly, of the Parliamentary Assembly of the Council of Europe 1988 (2014), 2028 (2015), 2067 (2015), 2112 (2016), 2132 (2016), 2145 (2017), 2198 (2018), 2231 (2018) etc., of the European Parliament's resolutions 2014/2841 (RSP), 2014/2965 (RSP), 2016/2556 (RSP), 2016/2692 (RSP), 2017/2596 (RSP), 2017/2869 (RSP), 2018/2754 (RSP), 2018/2870 (RSP), 2019/2734 (RSP), 2019/2202 (INI) etc. Those acts paid special attention to the brutal violation by the RF the fundamental rights of indigenous peoples.

The attempted annexation the Crimea by Russia was never recognized by the international community. Human rights violations in the Crimea now are the subject to consideration in international courts, including the International Court of Justice (case 166)² and the European Court of Human Rights (case 20958/14 and others).³ The impact of debts of the AR Crimea on the human rights issues may be researched since 2012 when the AR Crimea made the internal budget debts in the Ukraine's legislation framework⁴.

According to the Budget Code of Ukraine, local debt is the total amount of debt obligations of the AR of Crimea, for the return of received and outstanding loans (loans) as of the reporting date, arising from local borrowing⁵. The Verkhovna Rada of the AR Crimea received the right to borrow in the form of issuing bonds of local loans, in accordance with the

¹ for example, <https://undocs.org/en/A/RES/73/263>

² <https://www.icj-cij.org/public/files/case-related/166/166-20191108-JUD-01-00-EN.pdf>

³ <http://hudoc.echr.coe.int/eng?i=001-207622>

⁴ <https://web.archive.org/web/20220819175308/https://arc.construction/14910>

⁵ <https://zakon.rada.gov.ua/laws/show/2456-17>

Resolution of the Government of Ukraine dated February 16, 2011 No. 110. Three months after the adoption of Resolution No. 110, the Verkhovna Rada of the AR of Crimea took advantage of the opportunity provided to get into debt.

The need for borrowing was justified with the aim of attracting funds to cover the budget deficit of the development of the AR of Crimea in 2011 for a comprehensive solution of the environmental problems of the AR of Crimea in terms of the implementation of an innovative environmental project in the field of collection and processing of solid household waste in the city of Simferopol and the Simferopol region. This was stated in the resolution of the Verkhovna Rada of the AR of Crimea dated May 18, 2011 No. 377-6/11 “On Borrowing in the Form of Issuing Internal Loan Bonds of the Autonomous Republic of Crimea in 2011”⁶. Resolution No. 377-6/11 was supposed to issue bonds of three series (A, B, C) for a total of UAH 400 million. However, in fact, only one series A was sold in the amount of 133 million.

The resolution and the prospectus provided for an interest rate of no more than 14.5 % per annum, and the maturity date was no later than December 31, 2014. For obvious reasons, timely redemption of bonds in 2014 did not take place. Having illegally attempted to annex Crimea and announcing its “inclusion in the Russian Federation”, the aggressor country seized all sources of income for the Crimean budget, and in addition received all its promissory notes⁷.

Later the internal loan of the AR of Crimea in a strange way “turned” illegally into so called “external loan” of the fake Russia-controlled “Republic of Crimea”, not recognized by Ukraine, third countries and international organizations. Moreover, Ukraine’s domestic law, and even the fake “legislation” of the Russia’s occupiers, did not provide for such transformation at all, so such costs become clearly illegal funds.

Then the fake “Law of the Republic of Crimea” of December 22, 2017 No. 447-3PK “On the Budget of the Republic of Crimea for 2018 and for the Planning Period of 2019 and 2020” was adopted. Such “law” stipulated that the conclusion of agreements on the settlement of financial claims related to the fulfillment of the “state external debt of the Republic of Crimea” is carried out until September 1, 2018. On October 1, 2018, the “Council of Ministers of the Republic of Crimea” by its “resolution” approved the “debt policy for 2019 and the planning period for 2020 and 2021”. One of the main tasks of this “act” was the “acceptance of debt obligations based on the principle of fulfilling all obligations in a timely manner and in full”⁸.

The continuous theater of the absurd further begun with debts of the AR of Crimea. The Russia’s invaders “invited” by “Crimea’s Government Resolution” No. 63 dated February 9, 2018, bondholders to submit financial claims to the “Ministry of Finance of the Republic of Crimea” before August 1, 2018 in order to settle the procedure for fulfilling the “state external debt”. That is, creditors were “invited” not to show for the fake “financial authority” their debt securities to pay off the debt of the AR of Crimea and pay interest on it, but simply offered them to declare to the “ministry” about their desire to repay them.

But this step was calculated precisely so that no one would turn to the “ministry”, that is, it was deliberately fraudulent. After all, usually in the budget amounts are laid down for the payment of both debt and interest for its servicing, as well as a mechanism for managing public debt is prescribed. Judging by the fact that the so-called “Law of the Republic of Crimea” “On the Budget of the Republic of Crimea for 2018 and for the Planning Period of

⁶ <https://www.ohchr.org/Documents/Issues/IEDebt/Int-debt-architecture-reform/ARC-input-IDAreform-EN.pdf>

⁷ <https://web.archive.org/web/20220819175308/https://arc.construction/14910>

⁸ <https://web.archive.org/web/20220704002628/https://arc.construction/15137>

2019 and 2020” bypassed these issues in general, the invaders actually had no intention of returning the debt of the AR Crimea, at least during 2018-2020.

Instead, the occupation “powers” adopted the “prescript” dated November 19, 2018 No. 1375-r, which announced “to consider as terminated the debt obligations of the Republic of Crimea on the internal local loan bonds of the Verkhovna Rada of the AR Crimea series A with a total par value of 133,000,000.00 Ukrainian hryvnia in the amount of 133,000, because they were not presented for repayment (the lender did not act to conclude an agreement on the settlement of financial claims related to the fulfillment of the state external debt of the Republic of Crimea on the internal local loan bonds of the Verkhovna Rada of the AR Crimea, issued in 2011”.

So, this criminal scheme, born by the Russia’s invaders, was simple. For four years to not mention the debts of the AR Crimea at all, in particular – to forget about such “trifles” as interest rates on bonds; to give creditors 7 months to submit a financial claim to fake “authorities” for overdue debt obligations, understanding that such a claim will become a means of “recognition” of these “authorities”; and after 7 months, completely “forgive for themselves” the debts of the AR of Crimea unilaterally.

This Russia-born criminal scheme has generally become an unprecedented practice in budgetary matters. After all, although, of course, the invaders do not have the right to speak on behalf of the AR Crimea, they are still obliged to ensure that the creditors of the AR Crimea’s debts are repaid as a legal entity under their actual control. The “explanatory note” to the “report on budget execution” of the “Republic of Crimea” for 2019 notes that “as of August 31, 2018, the Ministry of Finance of the Republic of Crimea did not receive any applications to conclude agreements on the settlement of financial claims”⁹. Of course, the public and huge private structures of Ukraine will not turn to the Russia-controlled occupying “authorities”, and private individual creditors are well aware of the risks of such appeals in the face of constant repression on the peninsula¹⁰.

But it is worth to clarify – was this money lent in 2012 to the AR of Crimea “for the Crimean garbage” spent in general, or was it really “thrown into a landfill”. The old website of the Ministry of Finance of the AR Crimea contains information from the issuer – the Verkhovna Rada of the AR Crimea, which confirms that as of January 1, 2012, all 133 UAH millions were entirely in the accounts of the Main Department of the State Treasury of Ukraine in Crimea. According to the information of Vitaly Voloshin, the First Deputy Minister of Finance of the AR Crimea, during the six months of 2012, only 55 million hryvnias were spent from this loan. And the remaining 78 million UAH then remained unclaimed in the accounts.

But without spending the loan funds, the AR Crimea also did not return them to creditors. Six months later, the amount paid by the AR Crimea as a legal entity in interest has doubled. It turns out that having spent 55 million UAH on the solution of the “garbage problem”, the autonomy paid almost 20 million UAH in interest. In total, almost 420 million UAH were provided for the financing of the “Clean City” in the Crimean budget for 2012 for the creation of a waste processing complex.

But after 2014 all relevant work for collection and processing of solid household waste in the city of Simferopol and the Simferopol region were stopped¹¹. So those debts of the AR Crimea, which Russian invaders qualified illegally as “external ones” and “cancelled” them in 2018, did not give the result in area of improvement the ecologic situation in the Simferopol

⁹ <https://www.ohchr.org/Documents/Issues/IEDebt/Int-debt-architecture-reform/ARC-input-IDAreform-EN.pdf>

¹⁰ https://web.archive.org/web/20230204143026/https://krymbezpravil.org.ua/wp-content/uploads/2019/01/CBR_forcible-expulsion.pdf

¹¹ <https://web.archive.org/web/20220807170234/https://arc.construction/6010>

District¹². As our Association has already written, the problem of collecting and processing solid household waste in Crimea has become urgent again since 2015¹³¹⁴. And it is not surprising, because the funds borrowed in 2011 for the construction of a waste recycling plant were spent inappropriately since 2014.

Therefore, Russia and illegal “Republic of Crimea”, controlled by it, are not the successors of the AR Crimea. But as the AR Crimea as the legal person is now under full control of Russian invaders, they are responsible for all the debts of the AR Crimea. After the de-occupation of Crimea, all debts of the AR Crimea will have to be repaid to the Ukrainian creditors.

As it is well-known, since 24th of February 2022 Russia committed broad and open military aggression to all Ukraine’s territory. Due last twenty monthes of fights Russia occupied some territories of Donetsk, Kherson, Luhansk, Zaporizhzhya regions and strong fights are going near cities with total population of millions persons near the frontline¹⁵¹⁶¹⁷¹⁸¹⁹

Ukraine immediately filed an Application with the International Court of Justice (ICJ) on 25 February 2022, instituting proceedings against Russia in a dispute concerning the interpretation, application or fulfillment of the UN Convention on the Prevention and Punishment of the Crime of Genocide²⁰.

Russia-controlled troops and mercenaries committed in Ukraine, during this invasion, gross violation of international humanitarian law and international human rights’ law already, including broad crimes against property, social and cultural rights and environment, attacks on social, medical, educational and informational infrastructure²¹²²²³²⁴²⁵²⁶²⁷.

All war crimes, committed by Russian invaders during ongoing hostilities, including crimes against displaced persons, are connected with absolutely clear Russia’s war targets in maximal destruction the population and civil infrastructure, including objects, essential for all Ukrainian ethnic and social groups that is a clear terroristic activities, including relevant financing terrorism²⁸.

Those issues now are the subject of the investigation the International Criminal Court (ICC)²⁹ Due to gross violation the human rights Ukraine filed an application to the European Court of Human Rights (ECtHR) also³⁰. Russian government refused to execute the demand of the ECtHR and the order of ICJ to immediately suspend the military operations that it commenced on 24 February 2022.³¹

On March 16 2022, Russia was excluded from the Council of Europe and refused officially to execute the demands of European Convention on Human Rights, including right to peaceful

¹² <https://web.archive.org/web/20220607091731/https://arc.construction/12879>

¹³ <https://web.archive.org/web/20220612115650/https://arc.construction/5483>

¹⁴ <https://web.archive.org/web/20220929175916/https://arc.construction/9319?lang=uk>

¹⁵ <https://www.ohchr.org/sites/default/files/2022-04/association-reintegration-crimea-ukraine-minnesota-protocol.pdf>

¹⁶ <https://www.ohchr.org/sites/default/files/2022-04/AssociationReintegrationCrimeaSubmission.pdf>

¹⁷ <https://www.ohchr.org/sites/default/files/2022-04/association-reintegration-crimea.pdf>

¹⁸ <https://www.ohchr.org/sites/default/files/2022-04/association-reintegration-crimea.pdf>

¹⁹ https://www.ohchr.org/sites/default/files/2022-05/arc_replies-dp.pdf

²⁰ <https://www.icj-cij.org/en/case/182>

²¹ <https://sofrep.com/news/russian-soldiers-gang-raped-ukrainian-woman-as-her-child-was-crying-in-the-next-room/>

²² <https://www.icj-cij.org/public/files/case-related/182/182-20220307-PRE-01-00-EN.pdf>

²³ <https://www.bbc.com/ukrainian/features-60888528>

²⁴ <https://hromadske.radio/en/news/2022/03/09/members-of-the-wagner-group-have-been-killed-in-ukraine>

²⁵ <https://www.bbc.com/news/world-europe-60547807>

²⁶ <https://news.un.org/en/story/2022/03/1113652>

²⁷ <https://www.hrw.org/news/2022/04/03/ukraine-apparent-war-crimes-russia-controlled-areas>

²⁸ <https://www.washingtonpost.com/world/interactive/2022/ukraine-before-after-destruction-photos/>

²⁹ <https://www.icc-cpi.int/ukraine>

³⁰ <https://hudoc.echr.coe.int/eng-press?i=003-7282553-9922068>

³¹ <https://www.icj-cij.org/public/files/case-related/182/182-20220316-ORD-01-00-EN.pdf>

enjoyment of his possessions³². UN Human Rights Council (HRC) adopted its resolution 49/1 on 4 March 2022 where it expressed grave concern at the documented harm to the enjoyment of many human rights, resulting from the aggression against Ukraine by Russia³³.

On 8 March 2022 UN human rights experts called on Russia to immediately end its invasion of Ukraine to avoid further bloodshed; experts recalled that intentional attacks against civilian objects amount to war crimes³⁴, that are terroristic by their nature. In other UN experts' statements the negative impact of Russia's aggression was condemned³⁵, and relevant risks were pointed^{36,37}.

UN Special Rapporteur on the right to adequate housing expressed on 9th of March the grave concerns about the serious violations of the right to adequate housing in Ukraine³⁸ that is directly connected with activities of Russia-controlled fake terroristic "peoples republic" and relevant aggressor's financial machinations.

UN General Assembly in its resolution ES-11/1 on 2 March 2022 recognized that the military operations of Russia inside the sovereign territory of Ukraine are on a scale that the international community has not seen in decades and that urgent action is needed to save this generation from the scourge of war. In article 9 of this resolution UN General Assembly demanded to protect civilians, including persons in vulnerable situations³⁹.

UN General Assembly in its resolution ES-11/2 on 24 March 2022, articles 5 and 8, demanded again full respect for and protection of objects indispensable to the survival of the civilian population and civilian infrastructure that is critical to the delivery of essential services in armed conflict, including relevant criminal damage caused⁴⁰.

On 7 April 2022 the UN General Assembly adopted a resolution ES-11/3⁴¹ calling for Russia to be suspended from the UN HRC⁴². The UN HRC adopted on 12th of May, 2022 a resolution on the deteriorating human rights situation in Ukraine where pointed that Russia should immediately cease its aggression, withdraw all its forces from the whole territory of Ukraine, and provide international human rights and humanitarian institutions with unhindered, immediate and safe access to persons transferred from conflict-affected areas.

Those decisions are not executed by Russian troops, Russia-controlled mercenaries and terroristic groups, which established policy of terror and repressions over the Russia-occupied territories of Ukraine, including relevant illegal "confiscation" and "nationalization" for property and its direct looting. Russian troops, fake "administrations" and "commandant's offices" use actively the practice of extrajudicial executions of local civil population, including persons who tried to evacuate themselves from hostilities zones^{43,44}.

Till October, 2023, more new crimes were committed by the Russian troops, including destruction objects of civil infrastructure, including pipe electric lines, bomb the civil objects, including kindergartens, schools and hospitals, TV and mobile broadcasting equipment by missiles and artillery.

³² <https://web.archive.org/web/20220604120135/https://arc.construction/26897>

³³ <https://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session49/Pages/ResDecStat.aspx>

³⁴ <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=28231&LangID=E>

³⁵ <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=28200&LangID=E>

³⁶ <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=28201&LangID=E>

³⁷ <https://www.ohchr.org/en/press-releases/2022/05/ukraine-millions-displaced-traumatised-and-urgently-need-help-say-experts>

³⁸ <https://web.archive.org/web/20220322173817/https://arc.construction/26902>

³⁹ <https://digitallibrary.un.org/record/3959039?ln=ru>

⁴⁰ <https://digitallibrary.un.org/record/3966630?ln=en>

⁴¹ <https://digitallibrary.un.org/record/3967950?ln=ru>

⁴² <https://news.un.org/en/story/2022/04/1115782>

⁴³ <https://hromadske.radio/en/news/2022/03/09/members-of-the-wagner-group-have-been-killed-in-ukraine>

⁴⁴ <https://www.bbc.com/news/world-europe-60547807>

On 8 April, 2022, at around 10:10 shortly before the bombing of the railway station in Kramatorsk, the Russian Ministry of Defence announced that they had hit railway stations in Sloviansk, Pokrovsk, and Barvinkove with “high-precision air-based missiles”. According to the Ukrainian government, between 1000 and 4000 civilians, mainly women and children, were present at the station awaiting evacuation from the region, which was being subjected to heavy Russian shelling. Missile kills at least 52 at crowded Ukrainian train station.

On 14 July 2022, Russian missiles hit the city center of Vinnitsa, Ukraine. 22 people are known to be killed and 25 wounded, including three children. An office building, medical center and nearby residential buildings were damaged, about 50 cars burnt⁴⁵.

On 5 October, 2023, the Russian military fired at a cafe and a store in the village of Hroza, Kupiansk District, now 49 civil killed are already known⁴⁶ and later UN mission determined that this criminal attack was committed by Russian forces.

European Commission President Ursula von der Leyen, who visited Ukraine on the day of the attack, condemned the attack as despicable. French Foreign Minister Jean-Yves Le Drian described the attack as a crime against humanity, saying that it could not remain unpunished, while British Defence Secretary Ben Wallace condemned it as a war crime. UN Secretary-General António Guterres described the missile strike as completely unacceptable⁴⁷.

From the point of view of international law, such acts can be considered as terrorism.

According to the International Convention for the Suppression of the Financing of Terrorism, terrorism is considered, among other things, “any act intended to cause death or serious bodily injury to a civilian, or to any other person not taking an active part in the hostilities in a situation of armed conflict, when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government or an international organization to do or to abstain from doing any act”. In the form of Article 51 of Additional Protocol I to the Geneva Conventions, a link exists between the definition of terrorism in the Convention and the description of these war crimes in the ICC Rome Statute⁴⁸.

On 4th of April the UN HRC Resolution 52/42 “Situation of Human Rights in Ukraine Stemming from the Russian Aggression” was adopted^{49,50}.

UN HRC Resolution 52/42 recalled the obligations of all States under Article 2 of the UN Charter, and on demands of UN General Assembly resolution 3314 (XXIX) “Definition of aggression”. Resolution recalled further UN General Assembly resolution ES-11/1 of 2 March 2022 on the aggression against Ukraine, UN HRC resolutions 49/1 of 4 March 2022 and S-34/1 of 12 May 2022 including relevant duty to compensate the damage caused.

UN HRC Resolution expressed grave concern at the conclusions of the Commission of Inquiry, reflected in its report, that a wide range of violations of international human rights law and violations of international humanitarian law, many of which amount to war crimes, have been committed by aggressor in Ukraine since 24 February 2022, noting with concern that the Commission of Inquiry also found that the waves of attacks by Russian armed forces on Ukrainian energy-related infrastructure and the use of torture by Russian authorities may amount to crimes against humanity.

UN HRC Resolution expressed grave concern at the conclusions of the Commission of Inquiry that Russian authorities have been responsible, including financial responsibility, for

⁴⁵ <https://www.pravda.com.ua/eng/news/2022/07/14/7358046/>

⁴⁶ <https://ukranews.com/en/news/959544-russians-fired-at-cafe-and-store-in-kupiansk-district-in-kharkiv-region-49-people-killed>

⁴⁷ <https://apnews.com/article/russia-ukraine-europe-ap-top-news-migration-united-nations-ee2fa37bb0ace7b4714c084998765f65>

⁴⁸ <https://casebook.icrc.org/case-study/icty-prosecutor-v-galic>

⁴⁹ <https://arcrimea.org/en/analytics/2023/04/04/new-un-human-rights-councils-resolution-regarding-russian-aggression/>

⁵⁰ https://hrcmeetings.ohchr.org/HRCSessions/RegularSessions/52/DL_Resolutions/A_HRC_52_L.41%20Rev.1/A_HRC_L.41_Rev.1%20as%20received.docx

the unlawful transfer and deportation of civilians and of other protected persons, in particular children, within Ukraine or to Russia, respectively, which are war crimes.

UN HRC Resolution strongly condemned the damage to and destruction of residential areas and critical civilian infrastructure, including educational institutions, medical facilities, water and sanitation and fuel supplies, caused by indiscriminate bombing and shelling by Russia in populated areas, attacks on Ukrainian energy-related infrastructure, including on and in the vicinity of nuclear facilities, in particular the Zaporizhzhia nuclear power plant.

UN HRC Resolution condemned all acts of unlawful destruction of, damage to and targeting of cultural heritage, such as sites, institutions and objects of cultural, historical and religious significance in Ukraine, by military attacks by Russia.

UN HRC Resolution also welcomed the investigation by the Office of the Prosecutor of the ICC into the situation in Ukraine.

UN HRC Resolution reaffirmed UN strong commitment to the sovereignty, political independence, unity and territorial integrity of Ukraine within its internationally recognized borders, extending to its territorial waters, that include Crimean peninsula. Resolution called for the swift and verifiable withdrawal of Russian troops and Russian-backed armed groups from the entire territory of Ukraine, within its internationally recognized borders and its territorial waters, in order to prevent further violations and abuses of human rights and violations of international humanitarian law in the country, and stresses the urgent need for the immediate cessation of military hostilities against Ukraine;

Resolution encouraged relevant thematic special procedure mandate holders, within their respective mandates, to pay particular attention to the situation of human rights in Ukraine; HRC underscored the urgency of continuing prompt, independent and impartial investigations into all alleged abuses and violations to end impunity and ensure accountability for those responsible through the appropriate justice mechanisms, including for the most serious crimes under international law, and including the compensation of relevant damage.

UN HRC Resolution emphasized the need to ensure justice for all victims of violations and abuses of human rights and violations of international humanitarian law, and also emphasizes that bringing those responsible to justice is critical for the prevention of further human rights violations and abuses and violations of international humanitarian law.

Also, the politicization and obviousness of above-pointed Russian-committed crimes, accompanied by statements and demands from both the leaders of the occupying “authorities” in the Crimea, and the Russian leadership as a whole, including fabrication fake financial claims to Ukraine on alleged “damage to Crimea”, illegal “nationalisation” announced, has all the signs of Russia’s state terrorism, which was adopted by the Parliamentary Assembly of the Council of Europe on 13th of October 2022 that declared the current Russian regime as a terrorist one⁵¹.

Before, on 10th May, 2022, Lithuanian Seimas unanimously adopted a resolution declaring Russia to be a terrorist state that is carrying out genocide against the Ukrainian people. “The Russian Federation, whose military forces deliberately and systematically target civilian targets, is a state that supports and perpetrates terrorism”, the resolution reads⁵².

Also on 11th August 11, the Latvian Saeima declared Russia a state sponsor of terrorism, citing attacks on civilians. Declaration pointed that Russia has been providing support and financing for terrorist regimes and organizations for many years, directly and indirectly⁵³.

Later Riigikogu, Estonia’s parliament declared on 18th of October 2022 Russia a terrorist

⁵¹ <https://pace.coe.int/en/files/31390/html>

⁵² <https://www.lrt.lt/en/news-in-english/19/1691202/lithuania-recognises-war-in-ukraine-as-genocide-russia-as-terrorist-state>

⁵³ <https://www.saeima.lv/lv/aktualitates/saeimas-zinas/31308-saeima-pazinojuma-atzist-krieviju-par-terorismu-atbalstosu-valsti>

regime over its unprovoked invasion of Ukraine and moves it has made since, including the illegal annexation of parts of Ukraine and thinly veiled threats by President Putin concerning the possible use of nuclear weapons. “Riigikogu declares Russia a terrorist regime and Russia a country that supports terrorism, whose actions we must confront together⁵⁴.”

On 26th of October 2022 Poland’s upper house of parliament, the Senate, has unanimously adopted a resolution recognising Russia as a terrorist regime for its aggression against Ukraine and the Ukrainian people, including financing terrorism⁵⁵. Lated the similar statements were made by parliaments of Czech Republic and of Slovakia⁵⁶.

On December 15, 2022 the UN General Assembly adopted the regular annual resolution “Situation of human rights in the temporarily occupied Autonomous Republic of Crimea and the city of Sevastopol, Ukraine”. This resolution condemns the use of Crimea for unprovoked aggression against mainland Ukraine and for the attempted illegal annexation of the Kherson and Zaporizhzhya regions⁵⁷ and this act stressed on Russia’s financial responsibility also.

On February, 23, 2023 the UN General Assembly called for ending the war in Ukraine and demanded Russia’s immediate withdrawal from the country, in line with the UN Charter; in resolution adopted UN GA deplored the dire human rights and humanitarian consequences of the aggression by Russia against Ukraine⁵⁸ and this act stressed on Russia’s financial responsibility again.

On February 24, 2023 OSCE officials and structures made a number of statements, condemning the Russia’s atrocities⁵⁹. OSCE ODIHR Director pointed out that human rights violations must end, and those responsible be held accountable⁶⁰.

Also on February 24, a Joint Statement of the OSCE Parliamentary Assembly Bureau, was made also. In a Joint Statement, the OSCE PA Bureau condemned Russia’s conduct of its war of aggression, marked by extreme and deliberate brutality.

OSCE PA Bureau declared the duty to hold accountable, in co-ordination with Ukraine, those responsible for such crimes, including by supporting existing international judicial structures or mechanisms, and to consider the establishment of a special international tribunal for the crime of aggression⁶¹ and relevant compensation mechanisms.

ECtHR established in decision on 16 December 2020, in Crimean case Ukraine against Russia, existence of an administrative practice of illegal violation the property rights⁶². Later European Court established in decision on 30 November 2022, case Ukraine and Netherlands against Russia, that fact of illegal administrative practice in Russia-occupied East of Ukraine⁶³. In November 2022, the UN Human Rights Committee published its Concluding Observations, CCPR/C/RUS/CO/8, where a separate section, paragraphs 38 and 39, is devoted to Russia’s violation of human rights in the occupied Crimea including property issues⁶⁴.

Also on November 21, 2022, ECtHR published the report, regarding Court’s communications with governments of Russia and Ukraine started in some individual cases,

⁵⁴ <https://www.riigikogu.ee/en/news-from-committees/foreign-affairs-committee/riigikogu-declared-russia-a-terrorist-regime/>

⁵⁵ <https://www.senat.gov.pl/aktualnoscilista/art,15100,uchwala-senatu-o-uznaniu-wladz-federacji-rosyjskiej-za-rezim-terrorystyczny.html>

⁵⁶ <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=519169>

⁵⁷ <https://arcrimea.org/en/news/2022/12/16/new-un-resolution-on-human-rights-in-crimea/>

⁵⁸ <https://documents-dds-ny.un.org/doc/UNDOC/LTD/N23/048/58/PDF/N2304858.pdf?OpenElement>

⁵⁹ <https://arcrimea.org/en/news/2023/02/25/osce-statements-were-made-on-large-scale-russian-aggression-anniversary/>

⁶⁰ <https://www.osce.org/odihr/537933>

⁶¹ <https://www.oscepa.org/en/documents/officers-of-the-assembly/4627-joint-statement-of-the-osce-pa-bureau-action-on-the-one-year-anniversary-of-russia-s-war-against-ukraine-and-the-international-legal-order-24-february-2023/file>

⁶² <https://arcrimea.org/en/analytics/2022/12/07/crimean-cases-in-european-court-aggressor-will-not-escape-responsibility/>

⁶³ <https://arcrimea.org/en/activity/2023/04/24/osce-researches-issues-of-tortures-in-crimea/>

⁶⁴ <https://arcrimea.org/en/activity/2022/12/01/un-human-rights-committee-published-observations-on-aggressor-state/>

directly connected with deaths and enforces disappearances in the occupied Crimea in 2014-2017⁶⁵ so later the issue of just satisfaction in those cases will be established.

Russia's intervention, aggression and attempted annexation of the Crimea, including violation on right to health for Crimean residents were the grounds for the unilateral sanctions, including financial issues and blocking the funds of illicit origin that were generated illegally in occupied Crimea. Such sanctions were imposed by the Ukraine, by European Union and by some third states, including Japan, Switzerland, United States etc.

After Russia's large-scale aggression in Ukraine started in February, 2022 we informed relevant UN Special Rapporteur regarding sanctions' development on this issue⁶⁶.

U.S. sanctions over Russia's aggression against Ukraine have been imposed by presidential decrees (executive orders): EO 13660 of 06 March 2014; EO 13661 of 16 March 2014; EO 13662 of 20 March 2014; EO 13685 of 19 December 2014.

In the following years, new names were added to the U.S. sanctions lists, based on the decisions of the U.S. Department of the Treasury. The last update took place on 2020. European sanctions have been imposed by the three EU Council regulations: № 269/2014 of 17 March 2014; № 692/2014 of 23 June 2014; № 833/2014 of 31 July 2014 with further regular amendments.

Ukrainian sanctions lists have appeared as National Security and Defense Council's decisions and they have been approved by decrees of the President since September 2015. The latest current sanctions decrees are: № 133/2017 of 15 May 2017; № 57/2018 of 06 March 2018; № 126/2018 of 14 May 2018; № 176/2018 of 21 June 2018; № 82/2019 of 19 March 2019; № 184/2020 of 14 May 2020; № 36/2021 of 29 January 2021; № 43/2021 of 2 February 2021; № 64/2021 of 19 February 2021; № 81/2021 of 27 February 2021; № 107/2021 of 19 March 2021; № 109/2021 of 23 March 2021, an later by Decrees № 123/2021, № 140/2021, № 151/2021, № 169/2021, № 203/2021, № 264/2021, № 265/2021, № 266/2021, № 304/2021, № 375/2021, № 376/2021, № 378/2021, № 379/2021, № 457/2021, № 458/2021, № 497/2021, № 510/2021, № 555/2021, № 558/2021, № 556/2021, № 557/2021, № 559/2021, № 572/2021, № 584/2021, № 623/2021, № 624/2021, № 625/2021; 2022 p. № 22/2022, № 19/2022, № 20/2022, № 21/2022, № 51/2022, № 52/2022, № 57/2022, № 363/2022, № 364/2022, № 400/2022, № 401/2022, № 637/2022, № 694/2022, № 727/2022, № 726/2022, № 820/2022, № 863/2022; 2023 p. № 4/2023, № 14/2023, № 23/2023, № 26/2023, № 43/2023, № 50/2023, № 57/2023, № 75/2023, № 82/2023, № 89/2023, № 116/2023, № 114/2023, № 115/2023, № 116/2023, № 145/2023, № 157/2023, № 158/2023, № 163/2023, № 227/2023, № 228/2023, № 235/2023, № 236/2023, № 275/2023, № 276/2023, № 277/2023, № 278/2023, № 279/2023, № 280/2023, № 307/2023, № 308/2023, № 321/2023, № 364/2023, № 371/2023 etc.

Now the unilateral sanctions of various UN member states established against Russia and Russia-controlled structures in Ukraine, has strong human rights impact as they limit Russian economy and, correspondently, Russian troops and Russian mercenaries in committing new broad-scale human right violations, war crimes and genocide against Ukrainian population, including brutal violation on right to health for Ukrainian citizens.

Unilateral sanctions against Russia are the key effective tool to make influence on its economic system and politic regime in modern conditions, limiting the Russia's criminal acts against Ukrainian people, also as for blocking the funds of illicit origin that were generated illegally in occupied Crimea.

⁶⁵ <https://arcrimea.org/en/news/2022/11/21/echr-communicated-some-crimean-cases-connected-with-killed-persons/>

⁶⁶ <https://www.ohchr.org/sites/default/files/documents/issues/ucm/cfis/secondary-sanctions/2022-09-14/submission-HRC-51-ARC.pdf>

So our Association sent such proposals to Draft Monitoring & Impact Assessment Tool presented by relevant UN Special Rapporteur⁶⁷

The main form of assessment the effectiveness of sanctions, including secondary ones, must take into account the level of violation the demands of international law by the state, which is the object of sanction policy, before and after the relevant sanctions were imposed or changed. The main criteria may be the quantity of people, whose rights, including right to health, by regime (government) which is the object of sanction policy, before and after sanctions started; level of punitive and military bodies' potential in such state before and after sanctions started etc. Other criteria may be pointed as quantity of the funds of illicit origin blocked and their transfer to Ukrainian government and relevant funds.

Indicators must cover all human rights collectively, but their main attention must be paid on issues of key fundamental rights and its compensation. Such indicators must reflect the facts and forms of committing the international crimes, broad-scale violations of human rights and humanitarian law by the state, which is an object of sanction policy, level of its militarization and violations in area of nuclear, biologic and chemical weapons that is used for violating right to health of for threat of such violation.

The difference in the measurements must reflect the level of unilateral sanctions as they may be established against physic person (human), legal entity, private or governmental, certain economic or financial process of government in whole, that make direct impact on funds of illicit origin blocked and their transfer to Ukrainian government and relevant funds.

UN bodies must be the key actor in the policy of issuing the indicators and producing analyses from them, but their impartiality must be guaranteed by multinational expert presentation in such body. Reports of non-governmental structures and universities must be evaluated taking into account the possibility of control over them by government (regime) that is under the unilateral sanction policy.

Methodology of issuing the indicators and producing analyses from them must include the issues of international crimes and other key violations of international humanitarian and human rights law by the government (regime) that is the object of unilateral sanctions.

Reflection of such issues may be in the reports and opinions of UN conventional institutions and human rights bodies or in decisions of regional organizations. Aspects of fund next transfer to Ukraine must be taken into account.

Since 2018 Ukrainian authorities adopted some strategic and program documents regarding processes of reintegration the Crimea after its de-occupation including financial aspects. The Plan of emergency measures to counter Russian aggression from the temporarily occupied territory of Ukraine in Crimea, the protection of the interests of the state, citizens of Ukraine and Ukrainian legal entities in Crimea for 2018–2019⁶⁸, the Plan of measures aimed at implementing some of the principles of state internal policy regarding the temporarily occupied territory of the AR Crimea and Sevastopol, 2018⁶⁹, Strategy of information reintegration of the AR Crimea and Sevastopol. 2018, Strategy for Crimean Tatar language development for 2022–2032⁷⁰, Strategy of de-occupation and reintegration of the temporarily occupied territory of Crimea and Sevastopol, 2021 also as plans for its implementation were adopted⁷¹.

⁶⁷ <https://www.ohchr.org/sites/default/files/documents/issues/ucm/cfis/assessment-tool/SR-Draft-assessment-tool.pdf>

⁶⁸ <https://arcrimea.org/en/analytics/2023/04/28/legal-programming-of-crimeas-deoccupation-and-reintegration-measurement-of-effectiveness/>

⁶⁹ <https://arcrimea.org/en/analytics/2023/04/25/actual-dimension-of-program-acts-implementation-on-crimea-reintegration/>

⁷⁰ <https://arcrimea.org/en/analytics/2023/05/28/financial-aspects-of-reintegration-crimean-strategies-budget-programs-and-international-projects/>

⁷¹ <https://journals.fpk.kyiv.ua/index.php/kyivlawjournal/article/view/17/15>

Those documents did not regulate in details issues of Ukraine's fiscal policy in the Crimea after its de-occupation. Law of Ukraine № 1618-IX, 2021 cancelled the Law of Ukraine "On the establishment of a free economic zone "Crimea" and on the peculiarities of economic activity in the temporarily occupied territory of Ukraine" and on amendments to some legislative acts of Ukraine" № 1636-VII that was adopted in 2014, cancelled main Ukrainian taxes for civil, commercial and labour relations in Crimea, regulated some financial relations.

On March 3-6, 2023 the I Session of Strategic Forum "Future of Crimea" initiated by the Crimean Tatar Resource Center was held⁷², in which more than twenty key experts of various structures on the subject of the peninsula, including ARC's representatives, took part⁷³. Strategic Forum elaborated proposals for Ukrainian government to regulate additionally some issues of accumulating financial aid for reintegration of the Crimea after its de-occupation.

Relevant recommendations were sent by the organizing committee of the Forum to the authorized state bodies of Ukraine, and meeting was held with the Deputy Prime Minister of Ukraine Iryna Vereshchuk, on May 3, but the above-pointed strategic and program documents regarding processes of reintegration the Crimea after its de-occupation were not amended on fiscal policy issues. Such situation was discussed upon ARC's initiative at World for Ukraine (W4UA) Summit that was held in Poland, in Rzeszow-Jasionka at September 28⁷⁴.

Our Association of Reintegration of Crimea believes that a special research on influence of the armed conflicts, occupation and attempts of annexation to the debt, sanctions, repatriation of funds of illicit origin and human rights issues, done by UN structures, may be a starting point for improvement of the situation. It would be beneficial if that research could pay attention to the situation with the financial consequences of the occupation the Crimea and funding mechanisms for the processes of its reintegration.

The relevant UN special rapporteurs and independent experts' visit to Ukraine would contribute to collection of information, and would enable them to make a first-hand impression of the Russian illegal practices in this region and ways of financial aid to Ukraine for reintegration of Crimea after its de-occupation.

1st November, 2023

Representative of the Association of Reintegration of Crimea

Dr. Borys Babin



⁷² <https://arcrimea.org/en/activity/2023/03/06/results-of-strategic-forum-future-of-crimea/>

⁷³ <https://arcrimea.org/en/activity/2023/05/04/ministry-of-reintegration-held-meeting-with-experts-from-future-of-crimea-forum/>

⁷⁴ <https://arcrimea.org/en/activity/2023/09/28/world-for-ukraine-summit-discussions-and-occupied-crimea/>