**Submission: Report on the progress and challenges regarding recommendations on the economic interests of the Myanmar military**

**Name of organisation or individual:
Any confidentiality request:**

Thank you for your interest in making a submission. Please use the table below to provide inputs. You may provide information on as many or as few sections as are relevant.

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| CRP paragraph number  | Recommendation by the Independent International Fact-Finding Mission | Input on progress or challenges |
| Recommendations to the Government of Myanmar  |
| 186 (a)  | Place the Tatmadaw fully under civilian control and oversight through the adoption of necessary laws and policies, including through the amendment of the Constitution; |  |
| 186 (b) | Following a full restructuring of the Tatmadaw, as well as an amended Constitution that ensures civilian control over the military, require parliamentary approval of all funding for the Tatmadaw and prohibit any income for the Tatmadaw that is not under parliamentary control. Consequently, remove the Tatmadaw from Myanmar’s economic life, prohibiting it by law from engaging in any form of economic activity and prohibiting serving Tatmadaw officers from having a controlling interest in any economic ventures or sitting on the boards of economic enterprises; |  |
| 186 (c) | In the interim, implement measures ensuring that MEHL and MEC comply with all tax, accounting and financial rules, and fully disclose all information on their financial activities and operations, and those of their subsidiaries; |  |
| 186 (d) | Develop a robust policy and legislative framework that requires companies involved in natural resource extraction, including MEHL, MEC and their subsidiaries, to comply with financial reporting requirements and disclose details of beneficial ownership, in line with the government’s commitments under the Extractive Industries Transparency Initiative; |  |
| 186 (e) | Ensure no person or entity who has cooperated with the Mission is subject to reprisals, intimidation or any other form of harassment. Take all appropriate steps to prevent, investigate, punish and redress human rights violations through effective policies, legislation, regulations and adjudication of business related activities and require businesses to respect human rights, and periodically assess the adequacy of such laws and address any gaps; perform due diligence and provide effective guidance to businesses on how to respect human rights throughout their operations; and encourage and, where appropriate, require businesses to communicate how they address their human rights impacts of their operations. |  |
| Recommendations to the Security Council  |
| 187 (a)  | Impose targeted financial sanctions against senior officials of the Tatmadaw responsible for violations of international human rights law and violations of international humanitarian law; |  |
| 187 (b) | Impose targeted financial sanctions against all Tatmadaw-owned companies, especially MEHL, MEC and their subsidiaries, while respecting human rights and significantly mitigating any adverse socio-economic impact of sanctions; |  |
| 187 (c) | Impose a comprehensive arms embargo on Myanmar and establish a mechanism to monitor and enforce it. |  |
| Recommendations to Member States, and relevant regional and international intergovernmental organisations: |
| 188 (a)  | Implement targeted individual sanctions, including travel bans and asset freezes, against individuals publicly identified as perpetrators of violations of international human rights law and international humanitarian law by the Mission, as well as family members and associates of identified individuals, where they may act as surrogate business owners or be used as proxies by identified individuals to evade sanctions, while respecting human rights; |  |
| 188 (b) | Implement targeted individual sanctions and asset freezes against the owners of Tatmadaw conglomerates, and their subsidiary companies, while respecting human rights and significantly mitigating any adverse socio-economic impact of sanctions; |  |
| 188 (c) | Implement targeted sanctions against legal persons, entities or bodies contributing economically to or benefitting economically from the Tatmadaw and its operations as well as family members and associates of identified individuals, where they may act as surrogate business owners or be used as proxies by identified individuals to evade sanctions, while respecting human rights; |  |
| 188 (d) | Implement arms transfer sanctions, as an integral part of a coordinated multilateral approach to accountability, justice and ending the human rights crisis in Myanmar;  |  |
| 188 (e) | Bring this report to the attention of any companies domiciled in their territory doing business in Myanmar; |  |
| 188 (f) | Take appropriate legislative and other measures to ensure that all business activities taking place in whole or in part within their territory or under their jurisdiction, and having a direct and reasonably foreseeable impact on the human rights of individuals in the context of the Myanmar human rights crisis, are consistent with their human rights obligations, including the right of victims to obtain an effective remedy;  |  |
| 188 (g) | Support any individuals subjected to reprisals, or who would face the risk of reprisals, as a result of having cooperated with the Mission, especially where the State has a diplomatic presence in Myanmar or neighbouring countries;  |  |
| 188 (h) | Exercise jurisdiction to extradite or investigate and, if there is sufficient evidence, prosecute officials of corporations where there are reasonable grounds to believe they participated in the commission of crimes under international law committed in relation to Myanmar’s human rights crisis; |  |
| 188 (i) | Assist consumers to avoid dealing with MEHL, MEC and their subsidiaries and any other company owned or influenced by the Tatmadaw, including by identifying whether goods exported from Myanmar are produced, sold or exported without any association, directly or indirectly, with the Tatmadaw. |  |
| Recommendations to investors and businesses: |
| 189 (a) | No business enterprise active in Myanmar or trading with or investing in businesses in Myanmar should enter into or remain in a business relationship of any kind with the security forces of Myanmar, in particular the Tatmadaw, or any enterprise owned or controlled by them (including subsidiaries) or their individual members, until and unless they are re-structured and transformed as recommended by the Mission. These enterprises include in particular MEHL and MEC and all of their subsidiaries and business relationships. Relevant business relationships include granting loans to these companies or investing capital into their operations and procuring services from Tatmadaw related companies (including real estate rental). With respect to companies owned or controlled by family members of Tatmadaw leaders, business enterprises should exercise extreme caution and only enter into such relationships if they have assured themselves after heightened due diligence, that it is a legitimate business not linked to or supporting the Tatmadaw. Businesses active in Myanmar or trading with or investing in businesses in Myanmar or considering doing so should use credible information, including this report, its list of companies in the Annexes (and any updated information as it becomes available), and the Mission’s 2018 report when carrying out their due diligence assessments; |  |
| 189 (b) | Prohibit all contributions and donations to, and other funding of the Tatmadaw directly or through business relationships with Myanmar companies; |  |
| 189 (c) | Conduct all investment, including foreign investment, in conflict-affected areas, especially in Kachin, Shan, and Rakhine States, in line with the UN Guiding Principles for Business and Human Rights and subject all investments that are not already precluded from the recommendations above to heightened due diligence, given the Mission’s findings;  |  |
| 189 (d) | Any business enterprise purchasing natural resources from Myanmar highlighted in this report, and in particular, jade and rubies, and timber from Kachin and Shan States, should conduct heightened due diligence to ensure that the resources were not produced or sold by enterprises owned or influenced by the Tatmadaw (including subsidiaries and joint ventures) or individual members of the Tatmadaw. If so, they should not purchase or use, directly or indirectly, the resources. The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas provides useful guidance in this regard; |  |
| 189 (e) | Businesses buying goods from Myanmar should apply rigorous standards of due diligence to their supply chains, to ensure that none of their products are coming from Tatmadaw-related businesses. Businesses should also make the origins of their products clear, to allow consumers to make informed choices.  |  |
| Recommendations to consumers: |
| 190 (a) | Those considering travelling to Myanmar should avoid dealing with MEHL, MEC and their subsidiaries and any other company owned or influenced by the Tatmadaw, using the list of companies in the Annexes to this report (and any updated information as it becomes available) to inform their consumer choices, given the Tatmadaw companies’ involvement in the hotel and tourism industry; |  |
| 190 (b) | Refrain from purchasing jade or rubies produced, sold or exported by MEHL, MEC and their subsidiaries and any other company owned or influenced by the Tatmadaw or whose origin is unclear, given the high likelihood of them having originated in Kachin and Shan States in Myanmar, the involvement of Tatmadaw businesses in the jade and ruby mining, and the close association that the mining industry has with Myanmar’s human rights crisis; |  |
| 190 (c) | Scrutinize goods originating from Myanmar, using the list of companies in the Annexes to this report (and any updated information as it becomes available) to inform consumer choices, and support non-Tatmadaw businesses in Myanmar by purchasing goods from businesses without links to the Tatmadaw. |  |
| Recommendations to international financial institutions: |
| 191 (a) | Support and encourage investment only in the non-Tatmadaw linked private sector to support the growth of alternative economic actors to the Tatmadaw and associated businesses;  |  |
| 191 (b) | Implement and deliver development projects in keeping with the human rights-based approach to programming, including participation, empowerment, local ownership, and sustainability;  |  |
| 191 (c) | Support and deliver development, investment, and reconstruction in a fair, equitable, non-discriminatory, sustainable and non-politicized manner; for this reason, not undertake any economic or development activity, other than emergency humanitarian assistance, in Rakhine State until and unless all restrictions on the remaining Rohingya populations are lifted; |  |
| 191 (d) | Follow a human rights, community and protection approach when planning and implementing development projects, especially with regard to where and how development projects and programming are carried out or assistance provided. Projects or assistance must not provide economic or other benefit to parties where there is reason to suspect they were unlawfully involved in acts that constituted crimes under international law, including war crimes, crimes against humanity, or genocide;  |  |
| 191 (e) | In development projects in Kachin, Shan and Rakhine States, do not support or engage in activities that destroy or contaminate crime sites or other evidence for the purposes of accountability; |  |
| 191 (f) | Ensure that any direct budget support to the Myanmar Government contributes to the fulfilment of the Sustainable Development Goals and the economic and social rights of the entire population in Myanmar in a non-discriminatory manner, to ensure that no one is left behind. |  |
| Recommendations to the United Nations, including its funds, programmes and agencies: |
| 192 (a)  | Do not provide assistance and programming that may prejudice the goals of accountability for international human rights law and international humanitarian law violations in relation to Myanmar; |  |
| 192 (b) | Place the specific needs of women and children at the forefront of UN humanitarian, development and reconstruction planning and implementation; |  |
| 192 (c) | Undertake further investigations into the following areas: (i) Companies owned by the Tatmadaw directly, as well as MEHL, MEC, their subsidiaries, and Myanmar Northern Star Company;(ii) MEHL, MEC and other Tatmadaw companies’ past and present leadership; (iii) Tatmadaw-owned real estate projects;(iv) Companies owned by Tatmadaw leadership and the immediate family members of high-ranking officials, including Tatmadaw officers linked to crimes under international law in Rakhine, Kachin and Shan States;(v) Assets of identified perpetrators; (vi) Loans to and capital invested in Tatmadaw-owned companies and banks; (vii) Companies and States facilitating the sale and transfer of arms and related items to the Tatmadaw;(viii) commercial and/or financial links between the Tatmadaw and Buddhist nationalist organizations, including the Ma Ba Tha (Patriotic Association of Myanmar), in connection with Ma Ba Tha calls to action and mobilization around the “clearance operations” that began in August 2017 in northern Rakhine, incitement to, and other involvement in, anti-Rohingya violence, endorsement of Tatmadaw crimes; and (ix) The role of ethnic armed organizations and their business interests in Myanmar in relation to the contribution they made and continue to make to Myanmar’s human rights crisis. |  |
| Other inputs (Maximum 500 words) |
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