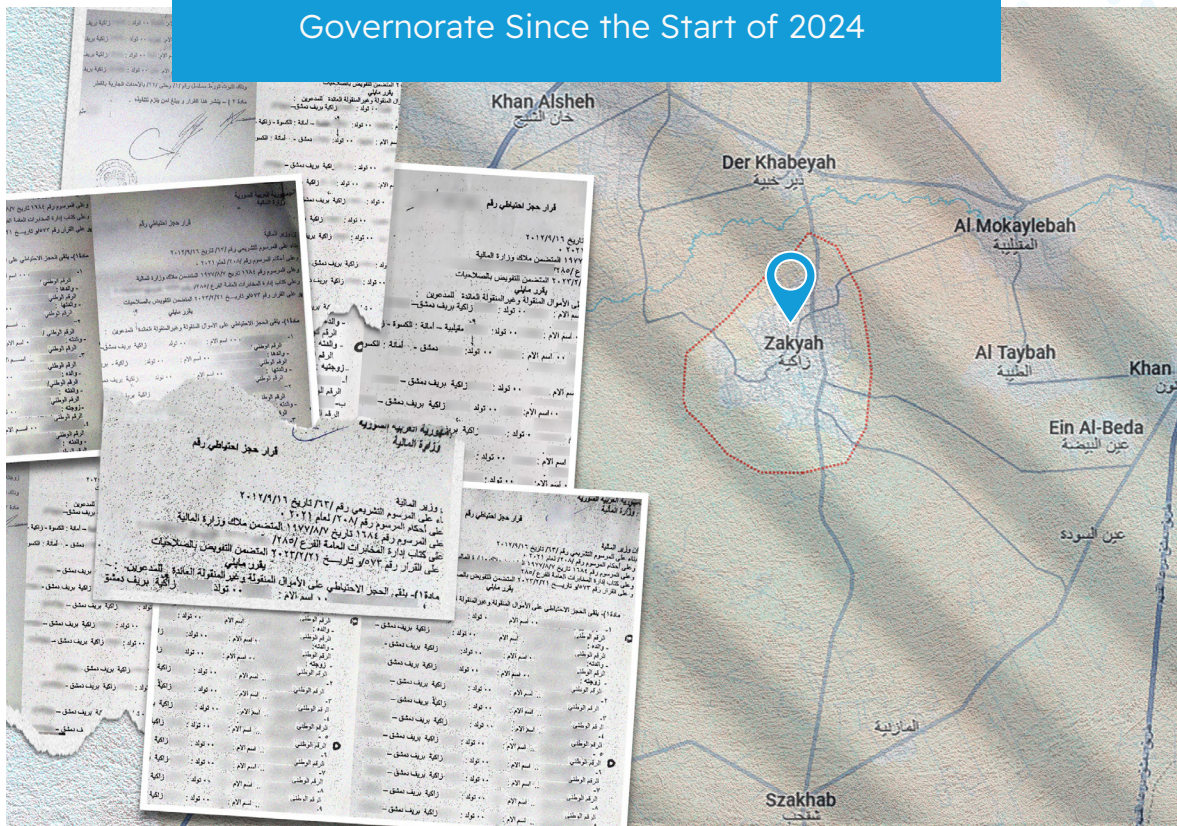


## The Syrian Regime is Using Provisional Seizure of Assets as An Instrument of Collective Punishment

At Least 817 Civilians Have Been Subject to Mass Provisional Seizure Orders by the Syrian Regime in Zakya Town in Rural Damascus Governorate Since the Start of 2024



Tuesday 16 July 2024

The Syrian Network for Human Rights (SNHR), founded in June 2011, is a non-governmental, independent group that is considered a primary source for the OHCHR on all death toll-related analyzes in Syria.

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## I. The Syrian Regime is Using the Provisional Seizure of Civilians' Assets as a Discriminatory and Collective Instrument of Punishment

The policy of provisional seizure of transferrable and non-transferable assets<sup>1</sup> has been used by the Syrian regime as one of the most notoriously effective means to generate funds through seizing and subsequently disposing of assets identified in seizure orders. Equally important is the fact that this has been used as a punishment against most dissidents and their families by subjecting them to even more legal, social, and economic restrictions, oppression and injustice. Many of those affected were shocked to discover that their assets had been unlawfully seized, and that they would now have to go to incredible, if not impossible, lengths to reclaim them. By violating property rights and freezing the assets and financial resources of those targeted, the Syrian regime massively limit those individuals' ability to conduct any economic or investment-related activities, leading to the decline of their livelihoods and loss of economic stability, not to mention the associated terrible financial harm this causes. Related to this is the damage to the socioeconomic status of these individuals and their families, unjustly denied the essential income necessary to meet their basic needs, such as food, health, and housing. As shown by the documents on provisional seizure orders issued by the Syrian regime, copies of which are retained in the Syrian Network for Human Rights' (SNHR) archives, arbitrarily arrested detainees and forcibly disappeared persons in regime detention centers, and the displaced, including internally displaced persons (IDPs) and refugees, are the two groups most grievously affected by the provisional seizure orders issued by the Syrian regime, with these provisional seizure orders usually subsequently turned into executive and effective seizures.

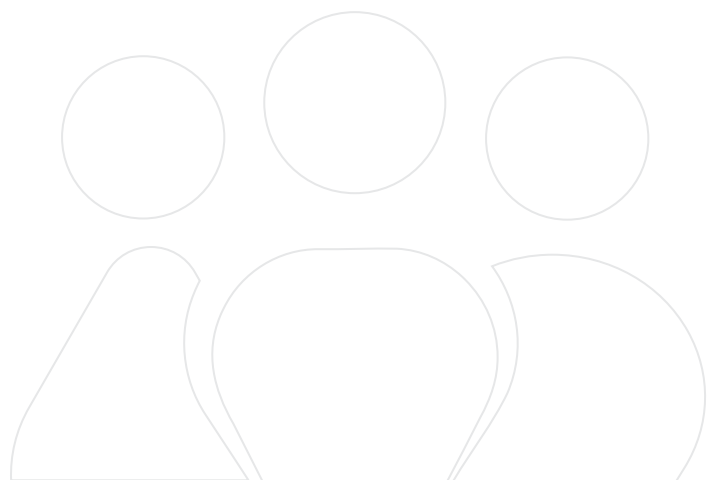
In previous reports, we have detailed [the laws employed by the Syrian regime to control real estate ownership and lands before and since the start of the popular uprising in Syria in March 2011](#), explaining how the [Syrian regime wields its absolute hegemony over the judiciary and the legislature, in tandem with a policy of destruction, to expropriate residential properties, land, and other real estate through a wholly unlawful, quasi-legal system](#). However, late-2023 brought new developments regarding this issue, as we began noticing that the regime is now using this policy in specific areas that had been outside its control, and later saw settlement agreements. In this way, the policy has exhibited more visibly discriminatory characteristics based on security-related and retaliatory considerations, with the resulting procedures lacking any trace of justice or transparency, not to mention blatantly contravening domestic and international laws.

1. Provisional seizures concern financial/current assets, such as cash, bank accounts, investments, and shares, while non-financial assets refer to fixed assets, such as real estate, properties, and cars.

Provisional seizure is defined as the process by which the debtor's funds are placed under the judiciary's authority, in order to prevent the debtor from engaging in any legal or material act that would put them (the debtor) and their assets beyond the reach of the pursuing creditor. Normally, provisional seizure is used as a precautionary measure to ensure the availability of funds that may be used to compensate any damage done by the acts of the accused should they be convicted. As such, the law usually restricts such measures through imposing a number of conditions that must be met before a provisional seizure can be ordered, such as certainty of need<sup>2</sup> or the existence of evidence proving the necessity of a seizure. Furthermore, the order for a provisional seizure must be sufficiently clear and detailed so that all concerned parties can understand the scope of, and reasons for said order. There is also a criterion that the assets subject to a provisional seizure must be correctly quantified and computed, and another requirement that such expropriations must be documented adequately and clearly. In addition to needing to meet these criteria, provisional seizures also cannot or should not be carried out without a legitimate judicial ruling being issued by a competent court. The rights of the party affected, i.e., that party whose assets are subject to a provisional seizure, must be guaranteed fully and fairly throughout the judicial procedures. However, the data we have on the provisional seizure orders issued by the Syrian regime shows that they have not been carried out within any such acceptable legal framework. Rather, they were carried out based on secret decisions by security authorities that destroy any possibility of conducting any legitimate official and clear procedures.

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2. New Syrian Procedural Law (Law No. 1 of 2016), Article 312.



## II. Report Methodology

This report is one in a series of reports released by SNHR that examine the administrative decisions with major legal consequences, which have been issued by the Syrian regime's official institutions, and analyze how those decisions affect those concerned. This report's particular focus is on the orders for the provisional seizure of transferrable and non-transferrable assets that were issued between the start of 2024 and June 2024 against residents of Zakya town in Rural Damascus governorate, as the Syrian regime's Ministry of Finance issued hundreds of new provisional seizure orders, which had not been recorded before, against the residents of Zakya town during this period.

We have reviewed and verified all of the documents which we obtained from various sources, including those directly affected by these orders, their families, or local activists. We have also cross-checked the information and data included in this report against SNHR's databases on detainees and forcibly disappeared persons and victims who were extrajudicially killed, in addition to the information we've obtained from activists in order to ascertain the groups and names affected by these orders. All the figures and information included in this report draws upon SNHR's archives.

Moreover, this report, which draws upon information provided by eyewitnesses during interviews conducted by our teams, contains five first-hand accounts that we obtained by directly speaking with the eyewitnesses, rather than from second-hand sources. We have used aliases for some of these interviewees to protect the anonymity and privacy of the eyewitnesses, and to avoid the possibility of their being further persecuted and harassed by security authorities as a result. The eyewitnesses received no financial compensation or promises of any such remuneration in exchange for agreeing to those interviews. We also informed all the eyewitnesses of the purpose of this report beforehand, and they gave us permission to use the information they provided in the service of this report and our documentation efforts. All of these procedures are part of our internal protocols, with which we have complied for years, and which we ensure to regularly update in order to ensure the best levels of psychological care for the victims.

This report incorporates a legal approach to these orders based on both domestic Syrian and international laws, in order to highlight how such orders contravene the legal texts in question as will be shown. We have also consulted previous relevant cases that constitute judicial precedence in Syrian courts, looking at the administrative and judicial rulings made and their reversal to gain an understanding of the procedures through which these orders are implemented.

### III. At Least 13 Mass Provisional Seizure Orders Have been Issued by the Syrian Regime’s Minister of Finance Against the Residents of Zakya Town in Rural Damascus Governorate Since the Start of 2024

In April 2012, the town of Zakya, located in Rural Damascus governorate, broke free of the Syrian regime’s control. In mid-2016, however, the town was placed under an almost full siege by regime forces that ended with a [settlement agreement](#) in December 2016 following negotiations between a committee elected by the town’s residents and regime forces. The settlement provided that armed opposition factions would surrender their weapons while those residents wanted would need to to settle their situation with the regime. Meanwhile, anyone rejecting those terms could flee to northern Syria. Indeed, the settlement was carried out in January 2017. Today, Zakya town is under the control of a number of regime groups affiliated with the regime’s infamous Fourth Division,<sup>3</sup> the Military Security Intelligence Directorate’s Branch 227 or Interrogation Branch in Damascus city. SNHR has recorded that **89 of the Zakya residents arrested** between March 2011 and June 2024 are still under arrest and/or forcibly disappeared, while at least 134 have been extrajudicially killed by regime forces.



↑👁 Map of Zakya town in Rural Damascus governorate

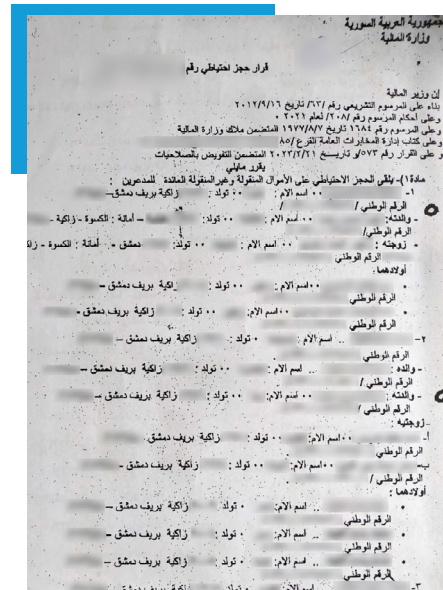
Since the start of 2024, we noticed that the regime’s executive arm has been increasing the number of provisional seizure orders issued against the transferrable and non-transferrable assets of Zakya’s residents, in the form of orders issued by the Syrian regime’s

3. The Fourth Division is one of the Syrian regime’s most prominent and important military squads. Its commander is Major General Maher Assad, brother of Bashar Assad.

Ministry of Finance. These orders are based primarily on [Legislative Decree No. 63 of 2012](#),<sup>4</sup> in addition to the notices and correspondences issued by Branch 285, the Interrogation Branch affiliated with the General Intelligence Directorate or ‘State Security’ division in Damascus city. In other words, those orders are not being issued by a judicial body, but are issued by regime security authorities thanks to the excessively broad powers given by the regime to its official executive bodies with regard to issuing provisional/administrative seizure orders on assets and properties, mainly to the head of the Ministry of Finance [under the pretext of combating](#) money-laundering and terrorism. These powers even affect the assets of the wives of wanted individuals, unlike a judicial seizure order, whose powers are limited to the properties of the person subject to the expropriation.

We believe the increasing frequency with which those orders are being issued is consistent with a calculated and deliberate policy linked to the law passed by the People’s Assembly of Syria on November 30, 2023, on Managing and Investing Transferrable and Non-Transferrable Assets That Were Seized Pursuant to an Unappealable Judicial Ruling. [In an earlier report](#) specifically concerning this law, released on December 8, 2023, we detailed what we believe is a crucial point in our findings from monitoring previous rulings issued by the Syrian Court of Cassation<sup>5</sup> regarding the nature of the administrative provisional seizure orders issued by the minister of finance. The issue here is whether this is an administrative decision to which administrative rules apply or is a case in which the finance minister is issuing this decision at the behest of the judiciary, and as such their decision has the power of a judicial ruling.

Crucially, in many cases, the provisional seizure decision issued by the finance minister was considered a judicial rather than an administrative decision, by the Syrian Court of Cassation. In other words, when the finance minister issues an order for a provisional seizure, they are acting on behalf of the regular judiciary which has general and full power to issue such rulings. Therefore, there is a chance that provisional seizure orders issued



Copy of a provisional seizure order issued by the Ministry of Finance based on Legislative Decree No. 63 of 2012, and a notice issued by Branch 285 of the General Intelligence Directorate on February 25, 2024

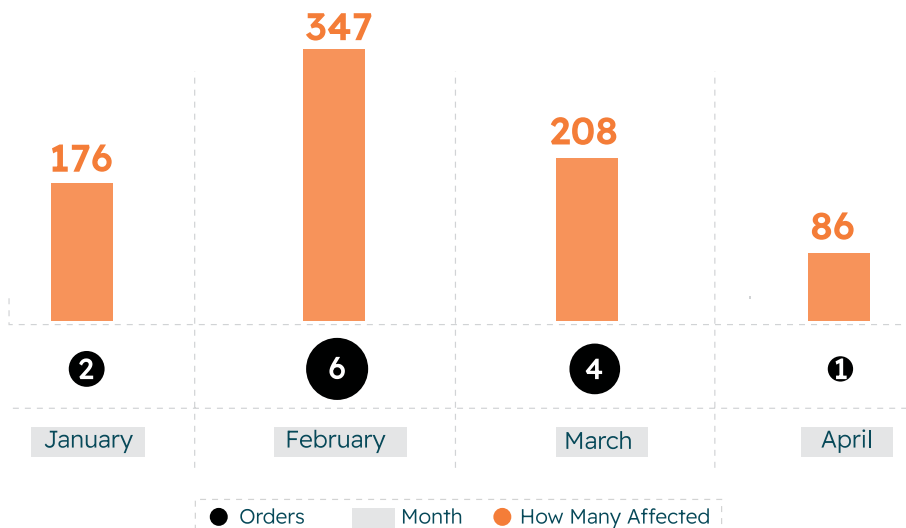
4. Legislative Decree No. 63 of 2012 gives law enforcement personnel the power to submit a written request to the Minister of Finance to take provisional measures against the transferrable and non-transferrable assets of an accused individual when investigating crimes against the security of the state and the crimes named in Law No. 19 of 2012 (the Counterterrorism Law). These powers are also granted to the Public Prosecution and the examining magistrate engaged in handling cases involving the aforementioned crimes, until a final ruling is issued on the case.

5. Ruling No. 560 of the Court of Cassation, Civilian Basis No. 247, published in page 233 of the Lawyers Journal in 1978: “The court used Article 6 of Legislative Decree No. 12 of 1952 as grounds to reject the appeal request and dismiss the case with the justification that it is not within the competence of the regular judiciary to lift the seizure issued by the finance minister. The decision by the Ministry of Finance to place a provisional seizure is not an administrative decision because the ministry acted on behalf of the judiciary that has full power. For a legislative text on this matter, see cassation decision no. 777/796 issued on August 28, 1975.”

by the finance minister will be treated as judicial rulings. Since the vast majority of people affected by the many provisional orders were not able to go through the formal legal channels to have the seizure order lifted within the specified appeal period, which is no more than eight days from the day of the order’s issuance, those orders will ultimately become unappealable judicial rulings.

Drawing upon our cross-checking of dozens of provisional seizure documents issued in 2024, and information provided by witnesses who have been affected by such orders, the mechanism adopted by the Syrian regime in the issuance of those orders follow a hierarchical structure that starts with a security report against a certain individual whose assets are to be seized. Those reports are “usually written by security authorities and their branches in the governorates or military and security committees”. This report is then sent to the General Intelligence Directorate in Damascus, which resubmits it as a provisional seizure proposal to the National Security Bureau, who then sends a notice for a provisional seizure to the competent body, which is in most cases the Ministry of Finance, at which point the ministry issues the order based on the security notices it receives. It should also be noted that many of the witnesses we spoke to in making this report stated a belief that the Fourth Division<sup>6</sup> is involved in the provisional seizure orders issued against the town’s residents.

At least 13 mass provisional seizure orders affecting no fewer than 817 civilians were issued by the Syrian regime’s Ministry of Finance in Rural Damascus governorate between January 2024 and June 2024. Those orders are distributed here according to the month in which they were issued and by the number of people affected by the order as follows:



**As the chart above shows, February 2024 saw the highest number of provisional seizure orders issued by the Syrian regime’s Ministry of Finance during this period, as well the highest number of civilians affected in a single month.**

6. In late August 2023, clashes broke out between young men from Zakya town and armed groups affiliated with the Fourth Division over Fourth Division personnel’s killing of a young local man known as Nathir Sha’ban. These clashes involved some residents setting light to the headquarters of the Fourth Division, leading a number of witnesses to believe that the subsequent provisional seizure orders were a form of collective punishment of the townspeople by the Fourth Division for confronting its forces and burning its headquarters building.



## IV. At Least 817 Civilians from Zakya Town in Rural Damascus Governorate Have been Affected by Provisional Seizure Orders Zakya Since the Start of 2024

According to the mechanism outlined above, provisional seizure orders for the transferrable and non-transferrable assets issued by the Syrian regime’s Ministry of Finance since the start of 2024 up until June 2024 have affected no fewer than 817 individuals, including 273 women and 12 children.<sup>7</sup> Most of those orders were issued in bulk, and included lists of names of forcibly disappeared persons in regime detention centers, missing persons, individuals who had agreed to settle their security situation with the regime, and others wanted by the regime security authorities, including displaced persons and activists. Those lists usually end with the accusatory phrase, “for their established implication in the current events taking place in the country”, as a justification for issuing these orders against the individuals in question.

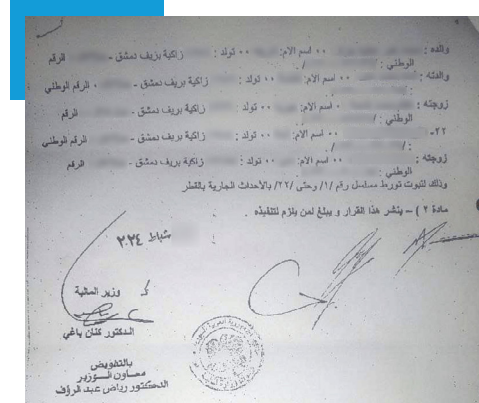


Photo showing the phrase written below a list of names in a provisional seizure order issued by the Ministry of Finance on February 26, 2024, justifying the issuance of the order.

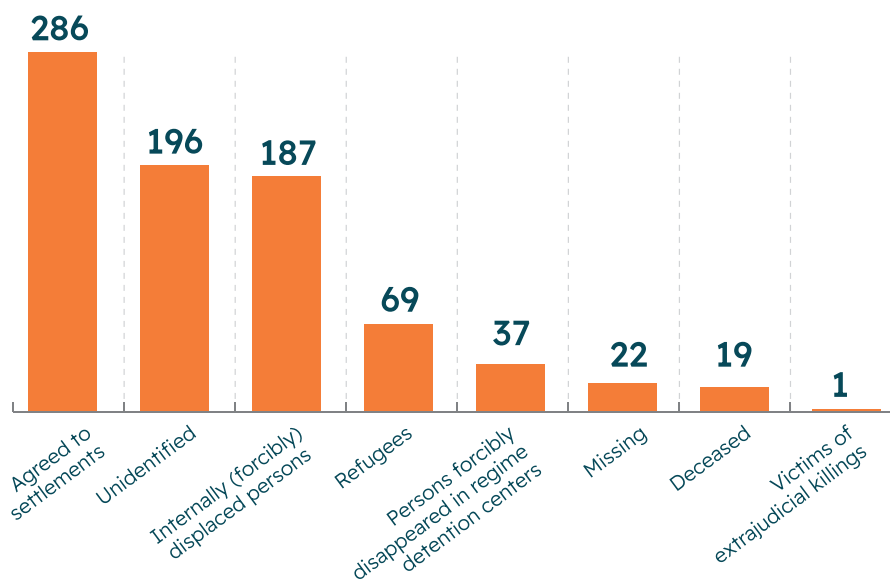
Exceptional criminal courts in Syria have been among the most notorious bodies used by the regime to try tens of thousands of detainees and forcibly disappeared persons, including women and children, in relation to the conflict and their political views since March 2011. On October 15, 2020, we released a detailed report on one of these courts, namely [the Counterterrorism Court](#), which was followed by a similar report on September 12, 2023, on [the now-disbanded Military Field Courts](#), which were among the worst exceptional criminal courts ever created in Syria’s history,<sup>8</sup> due to their brutal rulings and deservedly dire reputation as being among the key instruments used by the regime to perpetrate enforced disappearance. The majority of rulings issued by these two types of courts have included orders for seizing defendants’ transferrable and non-transferrable assets, whether in the individuals’ presence, or as a result of trials conducted in absentia, and either as a separate ruling or as an additional punishment added to their prison

7. Children born in 2007 and older were specified in provisional seizure orders issued.

8. Ever since the Baath Party came to power in 1963 and announced a permanent state of emergency, it has used exceptional criminal courts as a way to consolidate power. First came the National Security Courts and the Military Martial Council in 1963; these were followed by exceptional military courts in 1965, then by the High State Court of 1968. At present, there are three exceptional criminal courts – the Military Field Courts, founded to legitimize the war crimes that the regime sanctions ad hoc in accordance with Legislative Decree No. 87 on October 1, 1972, and the Counterterrorism Court founded in accordance with Law No. 19 on July 19, 2012.

sentences. Furthermore, these seizure orders have not been included in any of the [23 amnesty decrees](#) promulgated by the regime, which have been solely limited to reducing or ending the prison sentence. Judicial seizure orders contravene the Criminal Procedural Law, since they are the result of show trials held by the Counterterrorism Court or the disbanded Military Field Court, both of which contravene the current Syrian constitution, and fail to respect any judicial guarantees, whether those are established in the constitution or under domestic laws on arbitration, or through the fair trial guarantees established in international law; including the right to defense, right to a public trial, right to appeal to a higher court, and rights to proper investigation, impartiality and honesty, established in the Geneva Conference of 1955. None of these principles are maintained in either of these two types of courts.

The status of the 817 civilians affected by the provisional seizure orders that have been issued by the Ministry of Finance since the start of 2024 up until June 2024:



As the chart above shows, the group targeted the most intensively in provisional seizure orders in Zakya town in Rural Damascus governorate was individuals who had agreed to settlements with the regime-formed military and security committee following the regime’s takeover of the town in January 2017. This shows that the regime is adopting an ongoing policy of persecution of the town’s residents. Individuals who agreed to settlements are followed by those forcibly displaced, IDPs or refugees, as the second-most affected group.

Neither the Ministry of Finance, nor any other regime official body, has notified those affected by the provisional seizure orders of them in any official capacity. Rather, most of those affected found out about the orders through contacts in the government real estate registry offices and the municipality, while others learned of them only after the documents had been circulated on social media, or simply by accident while doing some paperwork in the Real Estate Registry Directorate in Rural Damascus governorate. This failure to notify those affected violates Article 326 of [Legislative Decree No. 84 of 1953](#) on the Procedural Law, which states: “A person whose assets have been seized “seized against” must be informed of the seizure with a statement of the carrying out of the seizure, seizure date, ruling, and the official documents or the court decision, or the decision pursuant to which the seizure was carried out, and the sum of the seized assets.” Article 361 of the same law states “If the person whose assets have been seized “seized against” was residing outside Syria, they themselves or their foreign residence must be informed of the situation in the country where they live.”

**Karam al-Khatib**, a media worker from Zakya town in Rural Damascus governorate, was forcibly displaced to northern Syria in January 2017. The Ministry of Finance issued provisional seizure orders against Karam and a number of his forcibly displaced relatives. He told us:<sup>9</sup>

**“Since early February 2024, some people from Zakya town have been leaking lists containing hundreds of names whose assets have been seized in Zakya town. Those leaks came in batches. My name was on one of those lists. These lists started to surface following the clashes that took place in late 2023 between residents from Zakya city and individuals affiliated with the Fourth Division which has headquarters inside the city. The clashes led to the expulsion of the Fourth Division troops, with the headquarters shut down. Most of the individuals whose names were on these lists are disappeared [people] and victims who died due to torture in regime detention centers, as well as people who were forcibly displaced from Zakya city. The lists also contain names of individuals who agreed to settle their security situation with the regime and they reside in the city.”** Karam added that his cousin, Mahmoud Subhi al-Khatib, who died due to torture in a regime detention centers, was also among those named on these lists.

**Jamal al-Ahmad**, a lawyer, is another native and resident of Zakya. The Ministry of Finance issued a provisional seizure order against Jamal in late March 2024. He told us:<sup>10</sup>

**“I was doing some paperwork related to my house in the real estate registry office. The clerk at the office told me my house has a seizure notice. I found out from the clerk that hundreds of seizure notices have been received by the real estate registry in Rural Damascus governorate by the Ministry of Finance.”** Jamal noted that he had not been informed of the seizure order, and he found out merely by accident. He added, **“I could not do anything. We went to the head of the Zakya Municipality to protest those decisions, and he told us he would send a letter to the relevant authorities, but we have received no further details or information.”**

9. Via phone on May 7, 2024.

10. Via phone on April 2, 2024.

**Bassam Abdul Hamid** is another local from Zakya town. On February 4, 2024, the Ministry of Finance issued a provisional seizure order against Bassam's brother, who's forcibly disappeared in regime detention. Bassam told us:<sup>11</sup>

**“When the news about provisional seizure orders in the town came out, I contacted a friend of mine who works at the real estate registry office, because I suspected our family might be included given our past positions on the regime. I was able to obtain a copy of a provisional seizure order with my brother’s name on it alongside my brother’s wife and [their] four sons. My brother has been arrested since 2023 and we haven’t been able to find out anything about him ever since his arrest.”** Bassam added that the seizure order concerns his forcibly disappeared brother's house, which is inhabited by Bassam's brother's wife and children.

**Moatsem al-Fawwaz**, also from Zakya town, is currently a refugee who has been living in Lebanon since 2018. A provisional seizure order was issued against Moatsem and 12 of his family members in March 2024. He told us:<sup>12</sup>

**“In early 2017, I agreed to settle my situation with the military committee in Zakya town. However, I was later persecuted by the security authorities, and so I decided to flee to Lebanon with my family. In February 2024, a relative of mine who lives in Zakya called me to tell me that a provisional seizure order was issued for my properties, naming me, my wife, my children, and my cousins, even though one of my cousins has been dead since before 2011.”** Moatsem confirmed that he cannot do anything about the order because he is wanted by the security authorities and lives outside Syria.

**Marwan Tou'ma**, a media worker and refugee from Zakya town, has been living in Türkiye since 2019. A provisional seizure order was recently issued, naming him, his father, and his mother. He told us:

**“While I do not have any properties to my name in Zakya town, my father has a house, and my mother owns a share in some agricultural land. We learned of the order through some of our relatives. We do not know what will happen to our properties. I was a media worker in Zakya, and both my mother and father are old, and have never been involved in any anti-regime activities.”**

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11. Via phone on March 20, 2024.

12. Via phone on April 7, 2024.



## V. Conclusions and Recommendations

### Conclusions

1. The provisional seizure orders issued by the Ministry of Finance against the residents of Zakya town in Rural Damascus governorate have no judicial grounds, as they were issued based on security authorities' decisions. This further proves that the regime's security apparatus controls all aspects of the state institutions which are subjugated to the service of the interests of the security apparatus.
2. The wide-reaching powers afforded to the Ministry of Finance to issue provisional seizure orders encroach upon the powers of the judiciary, which the regime has made ineffectual, restricting its autonomy and powers.
3. The Law on Managing and Investing Transferrable and Non-Transferrable Assets That Were Seized Pursuant to an Unappealable Judicial Ruling violates articles of domestic and international law, and simply gives the Syrian regime the power to strip and deprive victims of their right to property in an irreversible way.
4. The Law on Managing and Investing Transferrable and Non-Transferrable Assets That Were Seized Pursuant to an Unappealable Judicial Ruling perpetuates the policy of collective punishment adopted by the regime against the people of Syria, plunging them further into impoverishment and intensifying their lack of all and any forms of legal protection.
5. We, at SNHR, believe that the Law on Managing and Investing Transferrable and Non-Transferrable Assets That Were Seized Pursuant to an Unappealable Judicial Ruling is the worst legislation yet introduced in relation to stripping citizens of their property, and is part of an arsenal of laws that all serve this purpose.

### Recommendations

#### UN Security Council and the UN

- Issue a resolution condemning the arbitrary arrest of approximately 136,000 Syrian citizens and the enforced disappearance of 96,000 individuals among those detainees, in addition to calling for ceasing their torture and demanding their immediate release.
- Expedite the process of bringing about a political resolution in Syria in accordance with Geneva Communiqué 1, and UN Security Council resolutions 2118 and 2254, which will help to secure the release of political prisoners, end torture, and to end the operations of exceptional security courts.

- Condemn the Syrian regime's hegemony over the three branches of government, and expose its practices of promulgating laws through which it can seize the assets of IDPs, refugees, forcibly disappeared persons, and killed victims who have not been registered as dead.
- Coordinate with human rights groups to support the process of documenting the decrees and laws promulgated by the regime, expose the extent to which these laws contravene international human rights law, and condemn all their ramifications.

### **UN Human Rights Office (OHCHR)**

- Issue a statement condemning the Syrian regime's manipulation of the issue of political prisoners and their assets, and its ongoing detention of tens of thousands of Syrian citizens without any real trial or real evidence.
- Issue a report on the Syrian regime's practices of expropriating and seizing properties, and its violations of property rights.
- Call on the Syrian regime to release political prisoners and end exceptional courts.
- Give a clear image of the sheer monstrosity of the laws promulgated by the Syrian regime before the Security Council and all the world states.

### **International, Impartial and Independent Mechanism (IIM) and the Independent International Commission of Inquiry on the Syrian Arab Republic (COI)**

- Investigate the incidents included in this report, and shed more light on the Syrian regime's policies on seizing properties.

### **Syrian regime**

- Repeal the exceptional Counterterrorism Court and repeal all rulings issued by this court and the disbanded Military Field Court since they lack the most basic foundations of justice and compensate those victimized by both courts, as well as restoring their legal and personal rights.
- Repeal the open-ended authorization given to the state security services to act as custodians of the police's powers, as well as to arrest and interrogate people.
- Dissolve the Air Force Intelligence Directorate and incorporate it into other state intelligence authorities.
- Greatly reduce the scope of the regime's intelligence apparatus and narrow this solely to the military.

- Repeal all exceptional decrees, especially:
  - Legislative Decree No. 55 of 2011, which amends Article 17 of the Procedural Law.
  - Military Discharge Law promulgated in accordance with Legislative Decree No. 92 of 2011.
  - Counterterrorism Law (Law No. 19 of 2012).
  - Military Discharge Law promulgated in accordance with Legislative Decree No. 47 of 2012.
  - The law authorizing the police to request a precautionary detention, which was promulgated in accordance with Legislative Decree No. 63 of 2012.
  - The law on discharging terrorists and terrorism supporters (Law No. 20 of 2012).
- Unconditionally release prisoners of conscience, reveal the fate of the forcibly disappeared among prisoners of conscience, compensate all those affected, and end its playing of political games with their lives and fate, as well as ending the extortion of their families.
- End its terrorizing of Syrian society through enforced disappearance, torture, and deaths due to torture.
- End its manipulation of the constitution and laws and their exploitation in service of the goals of the ruling family.
- Take responsibility for all the legal and material ramifications of its actions, hold the perpetrators of violations accountable for these crimes, and use the resources of the Syrian state to compensate the victims and their families.

## Acknowledgment & Solidarity

SNHR would like to sincerely thank all witnesses and local activists for their invaluable contribution to this report. We stand in solidarity with the victims, and their families and friends, in their pursuit of justice and accountability.





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*No justice without accountability*

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June 2024

