

# Repurposing assets to finance reparations for Myanmar's survivors of conflict-related sexual violence and other gross human rights violations

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Reparations are urgent. Act now to legally channel assets tied to perpetrators and enablers to finance reparations for Myanmar’s survivors – ensuring they are not left waiting or reliant on shrinking aid. Reparations funding mechanisms, including their administration and governance, must be shaped by survivors.

## 1. REPARATIONS FOR MYANMAR’S SURVIVORS OF CONFLICT-RELATED SEXUAL VIOLENCE

Four years after the 2021 coup, generations of survivors of conflict-related sexual violence committed in Myanmar lack access to reparations to address the devastating harm they suffered, deepening the trauma they have endured. Today, conflict-related sexual violence continues to be used in Myanmar by the military and other armed groups with total impunity amid systematic violence against civilians, increasing the numbers of survivors in a landscape where remedies are lacking<sup>1</sup>.

### **However, survivors have not remained silent:**

from within Myanmar to displacement hubs in northern Thailand and Cox’s Bazar in Bangladesh, survivor networks are now mobilising and calling for urgent measures to address health, psychosocial, livelihood, and protection needs alongside justice and accountability<sup>2</sup>. Evidence collected by bodies such as the Independent Investigative Mechanism for Myanmar, including on land and property loss linked to violence and displacement, also helps contextualise the broader harms experienced by survivors<sup>3</sup>.

**The reparation process can start now**, laying down the foundations for future State-led reparations in Myanmar. The Global Survivors Fund (GSF)’s work in Cox’s Bazar and Myanmar demonstrates that civil society organisations have the expertise, access, and willingness to deliver **interim reparative measures** that acknowledge the harm suffered by survivors inside Myanmar and in refugee camps, where security allows<sup>4</sup>. Initial consultations with survivors in Cox’s Bazar highlight key priorities: recognition and memorialisation of the violence they suffered, together with urgent access to medical care, education, livelihoods, financial support, and psychological services. These measures must be urgently addressed and can inform future formal reparations; pro-democracy actors such as the National Unity Government and affiliated entities are developing transitional justice policies<sup>5</sup>, creating potential avenues to channel survivor input for future reparation frameworks.

### **Difference between reparations, interim reparative measures, and humanitarian support**

The right to adequate, prompt and effective **reparation** for victims of gross violations of international human rights and humanitarian law is firmly established under international law, with a corresponding obligation on States and other duty-bearers to repair the harm suffered by survivors and victims. Where States are not yet acting to provide reparations, GSF provides so-called “**interim reparative measures**” – designed, implemented, evaluated and monitored with survivors and civil society – to acknowledge and address the urgent harms suffered. This is distinct from humanitarian assistance: it centres survivors as rights-holders, not mere beneficiaries, who shape priorities, design, and delivery, grounded in recognition of their agency and the wrongs suffered. Interim reparative measures *do not replace full reparations owed by States*; they are complementary and can **pave the way for future reparations**.

## 2. REPURPOSING OF ASSETS: AN ACTIONABLE PATH TO FINANCE MYANMAR'S REPARATION PROCESSES

Despite reparation being a right and priority for survivors, no survivors of conflict-related sexual violence of Myanmar have received any State-led reparations<sup>6</sup>. However, this does not preclude meaningful reparative measures in the interim: a **key constraint is the immense financing gap**. Amid aid cuts, Myanmar's 2025 1.4 billion USD humanitarian appeal was only 15 per cent financed (as of November 2025) and the 2025 Rohingya response plan only 38 per cent (as of August 2025)<sup>7</sup>. With wider humanitarian needs unmet, financing for survivor-centred reparation

processes through traditional financing pathways remains elusive.

**To close this gap, innovative financing pathways such as asset repurposing must be explored** as a policy tool: sanctioned Myanmar assets tied to the junta and military, state-owned firms, and other enablers of abuse must not sit idle or be returned to perpetrators. These assets, as well as fines and assets confiscated for the breach of sanctions, must be reoriented to fulfill survivors' right to reparation.

### What is asset repurposing?

For the purposes of this paper, "repurposing of assets" is used to refer to the process by which assets linked to human rights violators, their associates, or enablers could be lawfully redirected for the benefit of victims and survivors. This involves changing the purpose and/or beneficiaries of the assets – through confiscation, forfeiture, or other legal measures - so that resources previously controlled or enjoyed by those responsible for committing such violations are made available to fund reparations and support victims rebuilding their lives. These assets may include frozen or immobilised assets of sanctioned perpetrators and the interests or other financial gains accrued from them, as well as fines and confiscated assets for the breach of sanctions. The goal of asset repurposing is that these assets are not merely returned to perpetrators or kept in budgets of sanctioning States, but redirected for reparative and victim-centred outcomes.

Drawing on precedents for asset-repurposing efforts such as in Ukraine, the pathways below suggest how this financing solution can be used for Myanmar.

**Fines and confiscated assets for the breach of sanctions** on Myanmar have not been systematically imposed against companies and intermediaries implicated in these cash flows, nor are these fines and assets redirected to victims of gross human rights violations – a significant untapped pool for reparations. This is particularly the case across timber trade, aviation parts and services, and other dual-use materials that fuel the junta's abuse: since the coup, the military has imported at least USD 1 billion-worth of weapons and dual-use materials.<sup>8</sup>

**Within the European Union (EU)**, several Organisation for Economic Co-operation and Development (OECD) complaints and court cases post-coup have probed concerns about EU corporate compliance with EU sanctions. In 2025, Denmark's OECD National Contact Point (NCP) opened an investigation concerning Nordic

Aviation Capital for selling and leasing aircraft to airlines with alleged ties to the junta<sup>9</sup>. However, OECD proceedings are non-judicial: they cannot impose binding penalties or confiscation orders, underscoring the need for criminal enforcement to generate "repurposable" proceeds. Even when sanctions breaches result in action, they are not guaranteed to be redirected for victims: in a German case concerning imports of Burmese teak wood breaching EU sanctions, German authorities seized company assets worth 1.7 million euros<sup>10</sup>, yet the confiscated assets were not allocated to any mechanism benefiting affected communities in Myanmar.

**The EU's 2024 directives now create an enforcement path:** through directives 2024/1226 and 2024/1260, the EU now requires Member States to criminalise the breach of EU sanctions and set minimum rules for freezing and confiscating assets linked to such criminal offences.

Under the latter directive, Member States must also ensure that national asset-recovery strategies include, where applicable, measures for using confiscated assets for public interest or social purposes. If promptly enforced, these instruments create an enabling framework: when assets are confiscated for breaches of Myanmar-related sanctions, they could be channelled towards dedicated mechanisms for reparation for Myanmar victims.

In the United Kingdom (UK), recent reporting indicates that two companies based in the Cayman Islands and Bermuda, both UK overseas territories, continue to operate joint-venture projects with the state-owned Myanmar Oil and Gas Enterprise (MOGE) – the largest source of the military regime’s sovereign revenue<sup>11</sup> – in suspected breach of UK sanctions measures<sup>12</sup>. Revenues are estimated to be over 754 million USD<sup>13</sup>. In the UK, laws on sanction breaches also apply to overseas territories, and violations are punishable by fines<sup>14</sup>. If authorities find companies to be in violation of sanction regimes, their profits may constitute “proceeds of crime” subject to confiscation under the UK Proceeds of Crime Act and equivalent legislation in its overseas territories<sup>15</sup>. At present, most sanctions-related fines and confiscated funds flow back to the government funds rather than being allocated victim-centred schemes. Groups such as REDRESS have urged the UK to dedicate a share specifically for reparations to victims of serious human rights violations<sup>16</sup>.

**Myanmar’s frozen sovereign assets** are also a significant pool of funds which could be repurposed for the benefit of victims. In the United States (US), about 1 billion USD in government reserves are immobilised under post-coup sanctions<sup>17</sup>. Both Myanmar’s opposition and civil society groups have publicly urged the US to use at least the interests generated by these assets for people-focused recovery and justice. Recent US practice for Russia’s frozen sovereign assets sets a promising precedent: in 2024, Congress passed the bipartisan bill ‘Rebuilding Economic Prosperity and Opportunity for Ukrainians (REPO) Act,<sup>18</sup> authorising the president to confiscate,

liquidate, and transfer frozen Russian sovereign assets to a dedicated support fund for Ukraine’s recovery and reconstruction. However, the legislation is yet to be implemented. Building on sustained bipartisan Congressional pressure against the junta, Congress can enact a Myanmar-specific statute that authorises confiscation of the junta’s frozen reserves, mandating a defined share be allocated to a survivor-centered reparation mechanism.

Through Council Decision 2024/1470, the EU authorised the use of interests generated from sanctioned and frozen Russian assets to support Ukraine’s recovery and reconstruction<sup>19</sup>. Discussions are ongoing to issue a loan backed by these assets. In the Myanmar context, after the EU sanctions on MOGE, hundreds of millions of MOGE-linked euro payments were moved into restricted accounts<sup>20</sup> likely held in the EU. The EU could direct the interests from these funds into a survivor-centred reparation mechanism for Myanmar via a Council act modelled on the Ukraine precedent.

**Lastly, corporate responsibility** must be pursued where business activities contributed to atrocities – including through negligence or failed human rights due diligence – consistent with the UN Guiding Principles on Business and Human Rights<sup>21</sup> and OECD Guidelines for Multinational Enterprises<sup>22</sup>. Currently, an OECD complaint against Facebook/ Meta is under consideration in the US, alleging algorithmic amplification of anti-Rohingya hate and dehumanising messages, inadequate language moderation despite warnings, and failure to provide remedy and reparation. Meta has itself acknowledged that it “did not do enough” to prevent the platform being used to incite offline violence<sup>23</sup>. According to the OECD framework, remedial measures include reparation, including compensation, rehabilitative support, apologies, and guarantees of non-repetition<sup>24</sup>. Remedy design should explicitly include victims of the gravest crimes – including conflict-related sexual violence – as affected stakeholders and channel corporate remedies into a dedicated, survivor-centred reparation mechanism.

### 3. FUND ADMINISTRATION AND MANAGEMENT

Initial survivor consultations by GSF in Cox's Bazar, Ukraine, and Syria have shown that survivors' trust of reparation funds hinges not merely on the existence of a well-financed fund, but on **how it operates and who administers it**. Transparency and victims' meaningful participation are decisive in determining whether a fund is seen as a credible and trusted destination for repurposed assets. Consultations in Ukraine and Syria also underscored the importance of robust and inclusive oversight with feedback and audit mechanisms, for example through the involvement of a balanced mix of international, national, and civil society actors. In the current Myanmar context, military junta representation would be proscribed, but the involvement of pro-democracy actors could be envisaged to strengthen survivors' sense of legitimacy. It is essential that such arrangements centre and respect survivors' views. GSF plans to continue engaging with broader groups of survivors to this end.

**It is key not to presume which entities should lead or manage such a mechanism**, nor should there be a default assumption that the UN or any other

international or regional mechanism should administer the fund – survivors' views must shape the fund's administration structure to ensure legitimacy. Open and merit-based selection for organisations or individuals involved in managing the fund have been cited as important to survivors, as is prioritising entities with a proven track-record of credible, survivor-centred engagement.

Across contexts, survivors have consistently emphasised the importance of **transparency and accountability** in reparation funds – including regular public reporting and external audits, and open communication about funding decisions and outcomes. They have also highlighted the importance of **gender equality, inclusiveness, and responsiveness**, and **ensuring that the fund is not overly bureaucratic** or detached from the realities of survivors' lives. Meaningful participation of survivors must run through every stage of any future reparations fund for Myanmar – from design to its governance, oversight, and implementation.

## CALLS TO ACTION

### We call upon:

*All references to “victims” in the below refer to victims and survivors of conflict-related sexual violence and other gross violations of international human rights and humanitarian law.*

- **EU Member States:** Enforce EU Directives 2024/1226 and 2024/1260, (i) criminalising Myanmar-related sanctions breach and ensure freezing and confiscation of assets derived from these offenses, and (ii) directing a defined share, via social purposes, for a reparation mechanism for victims.
- **European Council and Commission:** Replicate the Ukraine precedent established by Council Decision 2024/1470 by authorising the use of proceeds accrued on frozen Myanmar-linked assets, allocating defined shares to a reparation mechanism for victims.
- **UK government and Overseas Territories:** Systematically investigate and prosecute breaches of Myanmar sanctions and allocate a defined share of resulting fines and assets to a reparation mechanism for victims.
- **U.S. Congressional Burma Caucus:** Lead bipartisan legislation authorising confiscation of frozen Myanmar sovereign assets – modelled on the REPO Act – and allocate defined shares to a reparation mechanism for victims.
- **OECD and National Contact Points:** Strengthen ongoing efforts to secure remedy and reparation for victims for Myanmar-related complaints linked to the facilitation of the junta’s abuses.
- **Myanmar civil society groups, think tanks, policy groups and other democratic actors:** Coordinate advocacy to advance asset-repurposing for future reparation processes including unified demands for the legal hooks above; strategic complaints and litigation; and consistent calls to redirect confiscated assets and penalties to a reparation mechanism for victims.
- **Member States, donors, policy groups, and civil society:** Ensure broad and meaningful participation of conflict-related sexual violence survivors in all discussions on future reparation-fund models, particularly its administration and governance structure.

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