



UNITAD

Summary of
Factual and Legal
Assessment of ISIL
(Da'esh) Crimes
against the
Christian
Community in Iraq



**United Nations Investigative Team to Promote Accountability for Crimes
Committed by ISIL (Da'esh) (UNITAD)**



**Summary of Factual and Legal Assessment of ISIL (Da'esh)
Crimes against the Christian Community in Iraq**

(around June 2014 – July 2017)

September 2024

EXECUTIVE SUMMARY

- a. On 10 June 2014, ISIL (Da'esh) took over the city of Mosul, where many Christian families resided. Following the takeover of Mosul, ISIL began appropriating and destroying Christian property, religious symbols, and cultural heritage. Many Christians fled the area. ISIL started threatening the Christian community stating that if they wished to remain in Mosul, they had to either convert to Islam or pay *jizyah* tax (religious tax) to receive a *dhimmi* (protection for non-Muslims living in an Islamic state). ISIL viewed Christians as *ahl al-kitab* ("People of the Book"), as prescribed in several verses of the Quran, and therefore treated them as *kuffar asliyyin* (original disbelievers). Based on the Surah At-Tawbah 9:29, People of the Book had to be fought until they either converted to Islam or entered a *dhimmi* pact, which obliges payment of *jizyah* in return for protection.
- b. On 15 July 2014, ISIL's Department of Judiciary issued a letter requesting a meeting with Christian leaders in Mosul on 17 July 2014 to discuss housing regulations throughout the ISIL-controlled areas. The aforesaid meeting did not take place, likely due to warnings received by Christian leaders that ISIL's invitation could be a trap. ISIL then issued an ultimatum ("Ultimatum") to the Christian community in the Wilayah Nineveh, ordering them to leave the territory by noon of 19 July 2014 or otherwise be killed. Following issuance of the Ultimatum, a second wave of Christians fled Mosul for the Nineveh Plains. The document containing the Ultimatum indicates that had the meeting on 17 July 2014 taken place, Christian leaders may have been offered the option of concluding a *dhimmi* pact.
- c. In the Nineveh Plains, ISIL shelled Qaraqosh in late June 2014 and again on 6 August 2014. As a result of these attacks, at least three civilians were killed and civilian infrastructure was destroyed. On around 6 to 7 August 2014, ISIL took control of the Nineveh Plains, including the predominantly Christian towns of Qaraqosh, Bartella and Karamlesh. When ISIL took over Bartella and Karamlesh, most of inhabitants had already fled. Some of those remaining were beaten, forced to stay inside their houses or forced to convert to Islam by ISIL.
- d. Following ISIL's takeover of Qaraqosh on 7 August 2014, ISIL detained over a hundred Christian men, women, and children at various locations in Qaraqosh. These civilians remained in ISIL captivity for a period of up to two weeks, often in deplorable conditions. Some of the detainees were forced by ISIL to convert to Islam, while others were freed after a ransom was paid for their release.
- e. At an unknown date, 36 people, mostly women and older men, who had been detained at the Qaraqosh Health Clinic ("Clinic") were transported by ISIL to the Peshmerga border near the Khazir river. At the same time, 30 to 35 young men continued to be held at the Clinic. Some of these young men were later taken to Mosul and forced to convert to Islam, while some remain missing.
- f. Some Christian women were taken to Mosul and detained there by ISIL for a period of two weeks to a month. During their captivity, ISIL demanded that they convert to Islam.

g. In detention, men were beaten with electric cables and guns. At least one male detainee's arm was burned with a hot knife by an ISIL member. The men were insulted and humiliated. Christian men who agreed to convert to Islam were brought to Mosul to recite the *shahada* (Islamic profession of faith) in front of an ISIL judge, and then returned to the detention facility in Qaraqosh. After conversion, they were treated less harsh than the men who had refused to convert.

h. On 29 August 2014, all men and women detained in Qaraqosh were released upon the order of an ISIL leader. They were transported to Erbil in buses.

i. Some Christian women were subjected to sexual violence by ISIL.

j. The main preliminary legal findings are as follows. There are reasonable grounds to believe that the aforementioned acts committed by ISIL against Christians in Iraq between at least June 2014 and July 2017 ("Relevant Period") may amount to war crimes and crimes against humanity, including:

- Intentionally Directing Attacks Against the Civilian Population or Against Individual Civilians Not Taking Part in Hostilities (war crimes);
- Outrages Upon Personal Dignity – in particular humiliating and degrading treatment (war crimes);
- Unlawful Attacks Against Civilian Objects, Pillage, Damage or Destruction of Cultural Property and Acts or Threats of Violence the Primary Purpose of Which is to Spread Terror (war crimes);
- Rape, Sexual Slavery and Other Forms of Sexual Violence of Comparable Gravity (war crimes and crimes against humanity); and
- Imprisonment, Other Inhumane Acts, Torture, and Forcible Transfer (war crimes and crimes against humanity).

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PART I – SCOPE AND METHODOLOGY

1. This report presents a non-exhaustive overview of factual and preliminary legal findings on the crimes committed against the Christian community in or around Mosul and the Nineveh Plains between at least June 2014 and July 2017.
2. The findings in this report are made in accordance with the “reasonable grounds to believe” evidentiary threshold. This standard does not apply to every single assertion contained in this report. Rather, it only applies to the ultimate findings as to the crimes committed and to the individual criminal responsibility of suspected perpetrators of those crimes.
3. The findings are based on evidence collected by UNITAD and its counterparts to date. Such evidence includes testimonial evidence (including survivor, eyewitness, expert, overview and perpetrator evidence); audio-visual evidence collected mostly from online open sources; forensic evidence and analysis thereof; documentary evidence; and other open-source information. Factual assessments regarding the historical and political background substantially rely on open-source information. Factual findings regarding crimes rely on a combination of testimonial, audio-visual, forensic and documentary evidence. To the extent possible, such findings rely on corroborated evidence. Where this was unfeasible, findings are made in the conditional (“may have”).
4. The Security Council, in its Resolution 2379 (2017) uses the term “Islamic State in Iraq and the Levant” (ISIL (Da’esh)) and clarifies that it is “also known as Da’esh”. For simplification, this report uses the term “ISIL”.
5. For security purposes, references have been removed from this public report, and some findings on specific crimes are omitted, to avoid exposure of individuals.

1. ISIL Approach Towards Christians

6. Under ISIL's ideology, people of other faiths or those who did not follow ISIL's radical and extremist interpretation of Islam were systematically targeted. Multiple Quranic verses refer to Christians as *ahl al-kitab*, meaning People of the Book. ISIL's Quranic basis for imposing a differential treatment on Christians is captured in *Surah At-Tawbah* 9:29, "The Chapter of Repentance," which states that People of the Book "who do not adopt the religion of truth [i.e., Islam]" should be fought until "they pay *jizyah*, willingly or unwillingly," referring to the conclusion of a *dhimmi* pact, which obliges Christians to pay a tax (*jizyah*) in return for their protected status.
7. ISIL also considered and referred to Christians as *nasara* ("Nazarenes", i.e. natives or inhabitants of Nazareth), or as the broader categories of *kuffar* (singular form of *kafir*), which can be loosely translated as disbelievers or *kafir asli* (original disbelievers); as *mushrikin* (someone accused of committing *shirk* (idolatry or polytheism)).
8. The approach and policy towards the treatment of Christians is reflected in several ISIL documents, including *fatawa* (religious edicts) and propaganda magazines. An ISIL leader, reportedly the highest-ranking ISIL "cleric" in Mosul, was responsible for issuing *fatawa* against the Christians of Mosul.

2. ISIL Attacks on Christians – Mosul and the Nineveh Plains

2.1. Mosul

9. On the night between 9 and 10 June 2014, ISIL crossed the bridges to east Mosul. Many people, including Christians, fled the city that night. Between 10 June 2014 and the issuance of the Ultimatum on 17 July 2014, some Christian families returned to Mosul. Some were attempting to get their clothes, possessions, gold and valuables as they had not been able to take such items with them when they first fled.
10. Between 10 June and 19 July 2014, ISIL made repeated threats against Christians by announcing that if they wanted to stay in Mosul, they must pay *jizyah* or convert to Islam. This was announced in a variety of ways, including at a mosque, on public posters and broadcasted through speakers in the streets. In mid-June 2014, a TV announcement declared that *jizyah* would be imposed on "infidels".
11. On **12 June 2014** after the complete takeover of Mosul, ISIL published the **City Covenant**, via their Media Center in the Wilayah Nineveh. The City Covenant declared, *inter alia*, that all "idolatrous monuments and polytheistic shrines", including tombs, should be destroyed and erased and that women must follow "Islamic rules" and "dress code." While the City Covenant is a crucial document for understanding ISIL's objectives in June 2014, it does not include any reference to minority religious groups such as Christians.

12. On **15 July 2014**, ISIL's Department of the Judiciary (Diwan al-Qaḍa) sent a request to the "representatives of Christians and Adult Males in Wilayat Nineveh and its outskirts" to attend a **meeting** on 17 July 2014 to "discuss and address housing regulations within Wilayah Nineveh throughout the Islamic State". While it contains no reference to the *dhimmi* pact or Christians' position in the Caliphate, it appears that such arrangements may have been the actual objective of the meeting.
13. It may be that Christian leaders received warnings from Mosul residents that ISIL's meeting request was a trap and therefore decided to not accept the request. From 16 July 2014 onwards, religious Christian leaders started to advise Christians in Mosul to leave, informing them that ISIL will impose rules based on their interpretation of the Islamic Sharia and Christians will be given three choices: convert, leave or be killed.
14. On **17 July 2014**, ISIL's Department of the Judiciary (Diwan al-Qaḍa) issued a document ("**Ultimatum**") which stated, *inter alia*, that Christian leaders failed to meet with ISIL to affirm the status of Christians under the Caliphate in Wilayah Nineveh, where the offer would have been made to: (i) convert to Islam; (ii) agree to a protection arrangement [*dhimmi* pact]; and (iii) if both were refused for "the sword will be it then". The document further states that Christians were awarded a choice to vacate themselves from the borders of the Caliphate by no later than 19 July 2014 at 12:00 p.m. It further states that after that time "nothing shall be between us but the sword". According to the document, from that date onwards, only two options remained available to the Christian population: leave the *de facto* borders of the Caliphate or be killed.
15. In Mosul at least, the Ultimatum was published to reach a wide audience. Posters with the Ultimatum were put on a wall in the market areas (Bab Sarayi and Bab Touk Souk) in Mosul and its contents were transmitted via speakers from the mosques.
16. Many Christians left Mosul after the Ultimatum was issued, taking their valuables and heading towards the Nineveh Plains. They were however stopped at ISIL checkpoints where their possessions were appropriated. Some Christian families stayed in Mosul as they were unable to leave due to reasons such as physical disabilities or lack of money to obtain a car for travel. The ones who managed to leave moved to different locations in the Nineveh Plains, mainly in Hamdaniya and Tal Kayf, which were considered safe.
17. The order for all Christians to leave the area was reportedly repeated in **August 2014**. The Ultimatum was unclear as to whether Christians were to depart from Mosul or the Nineveh Plains. Nonetheless, it caused another wave of Christians leaving the Nineveh Plains.

18. It is estimated that around 400 Christian families fled from Mosul to Qaraqosh. There are few instances of Christians from Mosul who went missing around this time, but it is not clear what happened to those individuals.
19. After the expiration of the Ultimatum, ISIL marked Christian houses with the letter “ن” [the letter “n” in Arabic, referring to *nasara*, meaning Christians] along with the phrase “property of the Islamic state”. At the same time, Christian houses were appropriated by ISIL and religious Christian symbols were destroyed.
20. ISIL used churches in Mosul and Christian houses to conduct their operations. For example, one church was used as headquarters for *al-Hisba*.

2.2. Qaraqosh

21. Following the fall of Mosul on 10 June 2014, ISIL started progressing towards the Hamdaniya district. Between 10 June and 24 June 2014, ISIL took control of agricultural areas about five kilometers west of Qaraqosh (part of the Hamdaniya district). During this period, no clashes were reported between ISIL fighters and the Peshmerga forces which were stationed just outside of Qaraqosh. It may be that a truce was agreed between ISIL and the Peshmerga on 28 June 2014. A Christian religious leader issued an announcement asking people to return to Qaraqosh because ISIL would not enter the town. Many people indeed returned by the end of June 2014.
22. The Ultimatum of 17 July 2014 was also widely communicated to people in Qaraqosh and surrounding areas via newspapers and online platforms. On 19 July 2014, many remaining Christians also departed.
23. After the expiration of the Ultimatum, ISIL members started to dig trenches and construct berms in order to prepare for battle. From 28 June until 6 August 2014, ISIL fighters were stationed two kilometers from the town and residents could see them from the roofs of their houses. Peshmerga forces held their position by the berm on the western outskirt of Qaraqosh until 6 August 2014.
24. From June 2014, ISIL took control of the main water source in Salamiya, which provided water to all towns in the Nineveh Plains. It seems ISIL guarded or cut the distribution, which resulted in very limited access to water.
25. Following several days of hostilities against the Peshmerga forces, ISIL eventually took over Qaraqosh on the early morning of 7 August 2014. Qaraqosh remained under ISIL control for more than two years and was liberated between 21 and 23 October 2016.

26. Many Christians fled before or on the day of ISIL's arrival and many of those who remained tried to escape once ISIL took control of the area. However, they were captured at an ISIL checkpoint and returned. One week after the takeover, in addition to lack of access to water, ISIL also cut off electricity. ISIL members were breaking into houses and shops to steal valuables. Additionally, they would burn down the house when they thought that it was associated with the military or police.

27. UNITAD identified three key incidents that took place in Qaraqosh:

- The first incident occurred one day before the takeover on 6 August 2014. The shelling of Qaraqosh killed three civilians and resulted in widespread motion and movement of Christians.
- The second incident involves the rounding-up and transfer of Christians out of Qaraqosh by ISIL. Between 16 and 22 August 2014, Christian families who remained were gathered by ISIL at gardens near the Clinic behind the mosque. ISIL allegedly announced via a loudspeaker that everyone must leave their houses and would be "slaughtered" if they did not. Some Christian families were directly taken from their homes and transferred to the Clinic. Several other Christians were also instructed to go to the Clinic and informed that there would be a bus to take them to Ankawa. Estimates of the Christians gathered at the Clinic range from 30 to 50 people to around 50 families. Men and women were separated, searched and had their valuables taken from them. ISIL then transported the majority of women and the older men (approximately 36 people) to the Peshmerga border near the Khazir river. About 30 to 35 young men remained at the Clinic. They were blindfolded with their hands tied behind their back. Some were reportedly taken to Mosul for conversion while others remain missing to date and were likely killed.
- The third incident concerns the capture, detention, and mistreatment of Christian residents in houses appropriated by ISIL inside Qaraqosh. In around mid-August 2014, around 30 Christian men and 50 Christian women alongside a few children were captured from their houses and brought to two buildings near the Qaraqosh General Hospital. Men and women were separated and detained in the two buildings for approximately 7 to 14 days. During this time, the men were beaten, mistreated, forced to convert to Islam and taken to the ISIL Sharia Court in Mosul. The women were also forced to convert to Islam and some were assaulted. ISIL members were staying in a third building on the same street which was also their headquarters.

2.3. Bartella

28. ISIL arrived in Bartella on the morning of 7 August 2014, after most residents had already left the area. Those who did not have means of transport could not leave and stayed behind. Only a very small number of people remained including those who tried to leave the town on 7 August 2014 via the main street. The latter were stopped by ISIL and ordered to go back.

29. All remaining Christian families were ordered by ISIL to stay inside their houses. Electricity and water were not accessible. ISIL provided some basic food and necessities. Houses were searched by ISIL members for phones and weapons. After several days, a few Christian families were told by ISIL that they were permitted to leave and taken to the Bartella checkpoint. At the Bartella checkpoint, the men were ordered to recite the *shahada*. One man who refused was handcuffed and beaten by ISIL until he fainted. He was taken away by ISIL and his fate remains unknown.
30. Some Christians from Bartella, including of minor age, were detained by ISIL in various unidentified locations and were not freed until liberation.
31. To date, at least two dozen people from Bartella appear to be still missing.

2.4. Karamlesh

32. Karamlesh was likely overtaken by ISIL on around 7 August 2014 which is at the same time or shortly after Qaraqosh and Bartella were overtaken. Initially, some individuals who fled Qaraqosh went to Karamlesh and the Saint Barbara Monastery which provided shelter to escapees. However, on 6 August 2014, at around 5:00 p.m., people started to leave Karamlesh, as sounds of shelling could be heard. Between 12:00 a.m. and 2:00 a.m. the following night, church bells rang as a warning and guidance for Christians to leave. People who did not have a vehicle were driven in cars and buses that belonged to the church.
33. About 10 to 15 people remained in Karamlesh during the takeover by ISIL, including elderly people and people with special needs who had difficulty travelling. Between 12 to 30 days after ISIL took over the area, a number of those remaining were permitted to leave. It may be that ISIL took gold, money and property from those Christians to permit their departure. The fate of the few Christians who had stayed in Karamlesh is unclear. At least two men are reportedly still missing.
34. It may be that during the period ISIL overtook Karamlesh, it operated a Sharia court and radio broadcast station in the area.
35. Karamlesh was liberated on or around 24 October 2016. After the liberation, about 335 out of the 800 families who initially lived there returned; homes had been burned and/or destroyed.

3. Overview of Acts Committed Against or Affecting Christians

3.1. Sexual and Gender-based Violence

36. In line with ISIL's policy on enslavement and sexual violence, several Christian women were subjected to sexual and gender-based violence, including rape and sexual slavery. The different ages and marital statuses of Christian women affected indicate that enslavement and sexual violence against them did not follow a specific pattern.

37. Sexual violence by ISIL against women and girls in Iraq in general is subject of a separate report issued by UNITAD.¹

3.2. Violence against children, including conscription and use of child soldiers

38. While several crimes against children have been documented as committed by ISIL, no clear or fully consistent pattern of crimes has been identified.

3.3. Conversion to Islam

39. Based on the evidence collected, the following patterns of forced religious conversions have been identified:

- Conversion of Christian women in detention: In Qaraqosh, ISIL members threatened and intimidated (using guns and swords) female detainees into converting to Islam.
- Conversion of Christian men in detention: On a daily basis, ISIL members pressured men detained in a house in Qaraqosh to convert to Islam. ISIL members threatened the detained men and told them repeatedly that they “must convert to Islam or we will behead you and not bury your bodies”.
- Conversion of Christians at ISIL checkpoints: In at least one instance, a Christian man who refused to convert at an ISIL checkpoint was beaten and taken away by ISIL. His whereabouts and fate remain unknown to this day.
- Conversion of young Christian boys in orphanages: Reportedly, several young Christian boys were transported to and held at an orphanage in Mosul towards the end of 2015 where they were subjected to forcible conversion to Islam.

3.4. Looting, destruction, and appropriation of Christian property

40. Following the Ultimatum issued on 17 July 2014, ISIL took valuable furniture from Christian houses in Mosul and gathered it to sell it as source of revenue. Items were sold in multiple places in Mosul or kept by ISIL members themselves. Emptied Christian houses in Mosul were appropriated and distributed to ISIL members or Muslim families: in these instances, a signature from the “Wali of Mosul” was needed to render the transactions official.

41. Shortly after ISIL’s takeover of Qaraqosh on 7 August 2014, ISIL members were seen looting houses and loading items from houses and shops to cars that came from al-Hawi and Mosul. ISIL also appropriated vehicles that belonged to the people from Qaraqosh, including pick-up cars and tractors.

¹ Report on sexual violence against women and girls committed by ISIL in Iraq.

42. ISIL members looted houses in Bartella as well. For instance, information suggests ISIL members forced the door of one house open and stole everything from inside.

43. It may also be the case that ISIL appropriated moveable objects at checkpoints. The appropriated items included motorbikes, pick-up cars, small cars and tractors that were likely used to dig tunnels. Additionally, Iraqi citizenship cards, Iraqi ID cards and mobile phones may have been appropriated. ISIL threatened to kill people when they refused to be searched.

3.5. Destruction and damage of cultural heritage / property

44. At least between 10 June 2014 and 26 August 2017, ISIL reportedly took control and used several cultural heritage sites for its own purposes. Christian sites were burnt, damaged, vandalized, looted and in some cases used by ISIL for military training and shooting practice. The sites were also used as ISIL courts and detention facilities. Christian symbols and icons such as crosses, bells, ancient scriptures, books and statues of religious figures were removed, burnt and destroyed.

45. Evidence of the damage, destruction, and misuse of prominent Christian cultural heritage sites in Mosul, Qaraqosh, Bartella, and Karamlesh are analyzed in a separate report.²

² UNITAD, Damage and destruction of cultural heritage by ISIL (Da'esh) in Iraq.

PART II – PRELIMINARY LEGAL FINDINGS

46. The substantive law applied in the subsequent analysis is international criminal law recognized as being part of customary international law. Prominence is therefore given to the jurisprudence of international criminal tribunals that apply customary international law. Where necessary, consideration has been given to the Rome Statute of the International Criminal Court to highlight any significant differences in the applicable law.
47. Upon considering the legal requirements for the aforementioned crimes, the following preliminary legal findings have been made, according to the “reasonable grounds to believe” evidentiary standard (*see* paragraph 2).

4. War Crimes

48. War crimes are a specific set of violations of the laws and customs of war (underlying crimes) that are committed during an armed conflict of an international or non-international character (contextual requirements).

4.1 Contextual requirements

49. The contextual requirements for war crimes committed in the context of an armed conflict not of an international character consist of: (i) the existence of an armed conflict of certain intensity in the territory of a state between organs of authority and organized armed groups or between such groups; (ii) a nexus between the underlying offence and the armed conflict; and (iii) knowledge of the existence of the armed conflict.
50. All crimes must be committed against protected persons. Persons taking no active part in hostilities, including members of armed forces who have laid down their arms and those placed hors de combat by sickness, wounds, detention, or any other cause, are protected under Common Article 3 of the 1949 Geneva Conventions, which are recognized as being part of customary international law. The perpetrator must know or should have known the status of the victims as persons taking no active part in the hostilities.
51. UNITAD has already found that there are reasonable grounds to believe that, between 30 December 2013 and at least 9 December 2017, a non-international armed conflict existed between ISIL and the Iraqi government.

4.2 Unlawful attacks against civilians (Intentionally directing attacks against the civilian population or against individual civilians not taking part in hostilities)

52. The crime of unlawful attacks against civilians as a war crime is committed through an act of violence directed against civilians not taking direct part in hostilities, which causes death, serious injury to body or health, or any other consequence of the same gravity. When determining whether an act of violence can be seen as being “directed” against civilians not taking direct part in hostilities, one can consider, *inter alia*, the means and methods used in the course of the attack (e.g. the type of weapon), the status of the victims, the number of

civilians under unlawful attack, the discriminatory nature of the attack, the nature of the crimes committed in its course, the resistance to the assailants at the time, and the extent to which the attacking force may be said to have complied or attempted to comply with the precautionary requirements of the laws of war.

53. The perpetrator must have acted intentionally in relation to his or her conduct.
54. There are reasonable grounds to believe that ISIL's attacks against inhabitants in Qaraqosh in June and August 2014, which were part of the attacks committed in the Nineveh Plains, constitute the war crime of intentionally directing attacks against the civilian population as such, or against individual civilians not taking part in hostilities.

4.3 Rape, Sexual Slavery and any Other Form of Sexual Violence of Comparable Gravity

55. Sexual violence against women and girls in Iraq is subject of a separate report issued by UNITAD.³
56. UNITAD's detailed findings on relevant acts are not further described for the purposes of this public report. However, the investigations indicate (which is reflected in a separate report on Sexual violence against women and girls in Iraq) that there are reasonable grounds to believe that ISIL members committed rape, sexual slavery and other forms of sexual violence as war crimes.

4.4 Damage or Destruction of Cultural property

57. The crime of damage or destruction of cultural property as a war crime is committed through an act of violence which causes damage or destruction to property constituting the cultural or spiritual heritage of peoples, where such property was not used for military purposes at the time when the acts of hostility directed against these objects took place.
58. The perpetrator must have intended to damage or destroy the property in question.
59. There are reasonable grounds to believe that ISIL members damaged and/or destroyed cultural property belonging to the Christian community in Mosul and in the Nineveh Plains. Movable property, such as crosses and bells in the churches were also destroyed by ISIL members. Bibles and other books were burnt. Immovable property, including churches, were burned down or otherwise damaged. In some cases, properties were appropriated and misused for purposes such as ISIL training centers, shooting practice centers and ISIL courts and prisons. There is no evidence indicating that the aforementioned immovable objects were used for military purposes at the time of ISIL's attack. The intent to damage or destroy the property in question is clearly manifested in ISIL's propaganda capturing the damage and destruction.

³ Report on sexual violence against women and girls committed by ISIL in Iraq.

4.5 Pillage

60. The crime of pillage as a war crime is committed through an act of unlawful appropriation of public or private property. Such appropriation comprises not only large-scale taking of property within the framework of systematic economic exploitation of controlled territories but also acts of appropriation committed by individual fighters for private gain.
61. The perpetrator must have intended to unlawfully appropriate the respective property.
62. Following the Ultimatum published in July 2014, ISIL members took valuable furniture from Christian houses in Mosul, gathered it and sold it for financial gain. Many houses belonging to Christians who had fled Mosul were also appropriated by ISIL. In August 2014, ISIL looted Christian houses and appropriated vehicles in Qaraqosh. The items were looted without genuine consent of the Christian inhabitants of the houses, and the suppressive circumstances under which Christians left the areas controlled by ISIL strongly suggest that the items were appropriated illegally. The looting further caused grave consequences for many of the Christian population, who lost their homes and property. In conclusion, there are reasonable grounds to believe that ISIL committed pillage as a war crime in relation to Christian property in Mosul and the Nineveh Plains.

4.6 Terror (*Acts or threats of violence the primary purpose of which is to spread terror*)

63. The crime of spreading terror among the civilian population as a war crime is committed through acts or threats of violence directed against the civilian population or individual civilians not taking direct part in hostilities. Such acts or threats need not result in the death, serious injury or actual terrorization of civilians, but they must lead to grave consequences for the victims, such as extensive trauma and psychological damage. They may also include indiscriminate or disproportionate attacks or threats thereof. The elements of the crime of terror are: (i) acts or threats of violence directed against the civilian population or individual civilians not taking direct part in hostilities causing death or serious injury to body or health within the civilian population; (ii) the perpetrator willfully made the civilian population or individual civilians not taking direct part in hostilities the object of those acts of violence; (iii) the acts were committed with the primary purpose of spreading terror among the civilian population.
64. The evidence collected by the Team indicates that ISIL members engaged in violence aimed at spreading terror among the Christian civilian population. ISIL members committed several acts and threats of violence against Christians as part of taking over Mosul and cities in the Nineveh Plains. Examples include the issuance of the Ultimatum in July 2014, threatening Christians with “facing the sword” and violence committed against Christian men and women during their detention by ISIL. There are also indications that the Ultimatum was published with the primary purpose of spreading terror among Christians. This is suggested, *inter alia*, by the fact that the Ultimatum was announced (at least in Mosul) in a manner that reached a wide audience, including the installation of posters in public places such as

markets. The Ultimatum was also transmitted via speakers from the mosques. This resulted in the massive fleeing of Christians from Mosul. Furthermore, the Ultimatum threatened the killing of Christians if they do not leave may have had an additional purpose, including the expulsion of Christians from ISIL 's area of control. It should be noted that while spreading terror must be the primary purpose of the acts or threats of violence, it does not need to be the only one.

65. In conclusion, there are reasonable grounds to believe that ISIL members may have committed acts or threats of violence aimed at spreading terror as a war crime against the Christian civilian population in Mosul and the Nineveh Plains.

5. Crimes against Humanity

5.1. Contextual requirements

66. Crimes against humanity are a specific set of acts prohibited under international criminal law (underlying crimes) that are committed as part of a widespread or systematic attack directed against a civilian population (contextual requirements).
67. Under customary international law, the contextual requirements for crimes against humanity consist of: (i) a widespread or systematic attack directed against any civilian population; (ii) a nexus between the underlying act and the attack; and (iii) knowledge of the attack.
68. UNITAD has already found that there are reasonable grounds to believe that ISIL members conducted a systematic and widespread attack directed against the civilian population in Iraq, from on or about 9 June 2014 until at least December 2017, involving the commission of multiple criminal acts against a large number of victims. In particular, during this period, ISIL directed a widespread and systematic attack against the civilian population in north-west of Iraq, namely in Nineveh, Salah al-Din, Anbar and Kirkuk governorates. ISIL particularly targeted *Shi'a* Muslims, Yazidis, Christians, Kaka'i and Sunni Muslims whom it perceived as non-compliant with its radical and extremist interpretation of Islam.

5.2 Forcible Transfer

69. The crime of forcible transfer as a crime against humanity is committed through the forcible displacement of persons from the area in which they are lawfully present, within national boundaries, without grounds permitted under international law. Forcible displacement means that people are moved against their will or without a genuine choice. Fear of violence, duress, detention, psychological oppression, and other such circumstances may create an environment where there is no choice but to leave, thus amounting to the forcible displacement of people. Displacement of civilians during armed conflict is allowed if it is carried out for the security of the persons involved, or for imperative military reasons. In such cases the displacement is temporary and must be carried out in such a manner as to ensure that displaced persons are returned to their homes as soon as the situation allows.
70. The perpetrator of forcible transfer must intend to forcibly displace the persons; however, the intent need not be to displace on a permanent basis.

71. Several emblematic incidents satisfy the elements of the crime of forcible transfer in the present case, including: (i) transfer of Christians from the Clinic at Qaraqosh to the Peshmerga border near the Khazir river checkpoint; and (ii) transfer of Christians from the houses in Qaraqosh, where they were detained, to Mosul.
72. Furthermore, the Team has collected several detailed accounts of Christian witnesses who fled Mosul and the Nineveh Plains as a result of ISIL's Ultimatum issued on 17 July 2014. It appears that even those leaving during the intense fighting between ISIL fighters and the Peshmerga forces, they escaped or tried to escape deliberate violence and persecution from ISIL because of their knowledge about the Ultimatum and other persecutory measures against Christians. As such, the "escapees" did not exercise a genuine choice to leave their homes, and their departure thus falls within the definition of forcible transfer. Accordingly, it is reasonable to believe that ISIL created a coercive environment that resulted in an absence of a real or genuine choice for Christians to leave their homes.
73. Whilst the intent of the ISIL members, in relation to people fleeing, may need further investigation, there are reasonable grounds to believe that ISIL members committed acts amounting to forcible transfer as a crime against humanity.

5.3 Rape, Sexual Slavery and any Other Form of Sexual Violence of Comparable Gravity

74. The common elements of rape, sexual slavery and other forms of sexual violence as a crime against humanity are identical to the common elements of rape, sexual slavery and other forms of sexual violence as a war crime.
75. As reflected in its Report on Sexual Violence against women and girls in Iraq, there are reasonable grounds to believe that ISIL members committed rape, sexual slavery and other forms of sexual violence as crimes against humanity.

5.4 Other Inhumane Acts

76. The crime of other inhumane acts is committed through an act or omission of similar gravity to other crimes against humanity, resulting in serious mental or physical suffering or injury, or constituting a serious attack on human dignity. The severity of the conduct must be assessed on a case-by-case basis with due regard for the individual circumstances of the case. There is no requirement that the suffering have long-term effects, although this may be relevant to the determination of the severity of the criminal conduct.
77. The act or omission must have been committed intentionally or with the knowledge that this act or omission was likely to cause such pain or suffering or to constitute a serious attack upon human dignity.
78. A number of acts committed against Christians may satisfy the requirements of other inhumane acts in the circumstances. For the purposes of this public report, prominence is given to the acts of forced religious conversion.

79. Forced religious conversion has been recognized as “other inhumane acts”. In accordance with the aforementioned evidence, there are reasonable grounds to believe that ISIL members forcibly converted of Christian men and women in Mosul and the Nineveh Plains.
80. Therefore, there are reasonable grounds to believe that ISIL members committed acts amounting to other inhumane acts as crime against humanity.

5.5 Persecution

81. The crime of persecution as a crime against humanity is committed through a specifically pleaded act or omission that discriminates in fact and which denies or infringes upon a fundamental human right laid down in international customary or treaty law. The crime of persecution consists of one single act or omission or a series thereof that are: (i) prohibited under international law, such as arbitrary detention / imprisonment, cruel treatment, torture, pillaging or murder; or (ii) while not explicitly mentioned therein, they reach the same level of gravity as the aforementioned crimes, whether considered in isolation or in conjunction with other underlying acts. Such acts include harassment, humiliation, psychological abuse or other restrictive and discriminatory measures. The persecutory act or omission must amount to a severe deprivation of a person’s fundamental rights, that is, a gross and blatant denial of those rights. The persecutory act(s) and/or omission(s) must discriminate in fact, which means that they must actually result in discriminatory consequences. The persecutory act(s) and/or omission(s) are considered discriminatory when the victims are targeted because of their perceived membership to a group, as defined by the perpetrator on a political, racial, ethnic or religious basis. While persecutory acts and/or omissions often form part of a discriminatory policy or pattern, the existence of such a policy is not a requirement for proving persecution.
82. The perpetrator must have carried out each persecutory act or omission deliberately and with the specific intent to discriminate on one of the listed grounds, specifically political, racial, ethnic or religious. The use of derogatory language in relation to a particular group is one aspect of an accused’s behavior that may be taken into account, together with other evidence, to determine the existence of discriminatory intent.
83. During the events that followed the takeover of Mosul in June 2014 and the takeover of Christian cities in the Nineveh Plains in August 2014, ISIL members subjected Christian women, men and children to acts that amount to war crimes and crimes against humanity, including forcible transfer. ISIL specifically targeted Christians due to their religious identity, as demonstrated by several witness accounts but also internal ISIL documents, including the Ultimatum issued to Christians on 17 July 2014. Christians were referred to as “*nasara*” or “*Nazarenes*” which is regarded as a derogatory term; their houses were marked with the Arabic letter ن, which stands for “n”, and appropriated by ISIL. Christians also overheard ISIL members expressly speaking about wanting to “slaughter” Christians. ISIL profiled Christians leaving the towns in the Nineveh Plains and Mosul at checkpoints to capture and/or detain them and, in some instances, forcibly transport them back to their original destination (such as Qaraqosh).

84. While several of the aforementioned acts may amount to other crimes (for example, plunder and pillage), persecution can, and often is, charged as having been committed through the commission of another act under crimes against humanity or as war crimes. Notably, it is permissible to enter cumulative convictions for persecution and the underlying war crime or crime against humanity because of distinct elements of each crime, particularly the additional specific discriminatory intent required for persecution.
85. To date, the following main discriminatory underlying acts identified and committed against Christians include:
- Forcible transfer of Christians out of Mosul and the Nineveh Plains: forcible transfer as a result of a coercive environment created, *inter alia*, through the Ultimatum on 17 July 2014 which offered Christians a choice to leave ISIL's territory or otherwise face the sword (interpreted as being killed), and forcible transfer out of Qaraqosh. Thus, there are reasonable grounds to believe that such forcible transfer of Christians was committed with a specific intent to discriminate against them on religious grounds.
 - Appropriation of Christian properties: A large number of Christian properties, including houses, were appropriated by ISIL and either given to ISIL members or rented to non-Christian tenants who were required to pay rent to ISIL. The appropriated Christian houses were marked with the Arabic letter (م) which stands for "M" for "Musadra" (meaning confiscated). There are therefore reasonable grounds to believe that the appropriation of Christian properties was committed with a specific intent to discriminate against Christians on religious grounds.
 - Destruction of cultural and heritage Christian sites: Christian religious and cultural heritage sites were destroyed and/or damaged across Mosul and the Nineveh Plains. These acts give reasonable grounds to believe that they were committed with a specific intent to discriminate against Christians on religious grounds.
 - Disappearance of Christian men from Qaraqosh, or at minimum their unlawful detention: About 30 to 35 Christian men, blindfolded and with their hands tied behind their back, were held captive and involuntarily transported out of Qaraqosh. It is unclear what happened to them, but they did not contact their families and all efforts to find them or what happened to them have been unsuccessful. Given the nexus between ISIL's discriminatory approach towards Christians in general, there are reasonable grounds to believe that ISIL members committed persecution through disappearance or, at minimum, the unlawful detention of Christians with the specific intent to discriminate against them on religious grounds.
 - Forced religious conversion of Christians to Islam: Christian inhabitants were forced to convert to Islam by ISIL. Forcible conversion also falls under the category of other inhumane act (as a crime against humanity) but, even without its classification as other inhumane act would appear to reach the threshold of the same gravity as the enumerated

crimes against humanity in the present circumstances. The violation of the right to freedom of religion through forcible religious conversion certainly constitutes a denial of or infringement upon a fundamental right laid down in customary international law.

86. In conclusion, there are reasonable grounds to believe that ISIL members committed one or more acts of persecution, including but not limited to, forcible transfer of Christians out of Mosul and the Nineveh Plains, appropriation of Christian properties, destruction of Christian cultural heritage sites, disappearance of Christian men from Qaraqosh and forced religious conversion to Islam.

5.6 Torture

87. The crime of torture as a crime against humanity is committed through an act or omission inflicting severe pain or suffering, whether physical or mental, upon another person. Whether an act or omission qualifies as torture must be determined on a case-by-case basis. The consequences of the act or omission need not be permanent or visible on the victim. There is no requirement that the perpetrator acted in a public capacity or as a person of authority.
88. The perpetrator must have inflicted the pain or suffering intentionally and in pursuance of such purpose as obtaining information or a confession, or punishing, intimidating, coercing or discriminating against, on any ground, the victim or a third person. It is sufficient that one of the prohibited purposes forms part of the motivation behind the conduct; it need not be the “predominant or sole purpose” behind the infliction of severe pain or suffering.
89. ISIL members inflicted severe pain and suffering, both physical and mental, against Christian women and men in detention. For example, Christian men endured physical violence while being detained in a house in Qaraqosh such as beatings (including with electric cables). Also, one Christian man was stabbed with a hot knife. The treatment of Christian men after conversion seemed to be less harsh.
90. Considering the circumstances of the mistreatment suffered as stated hereinabove, it appears that the Christian women and men were subjected to ISIL’s acts as punishment for their religious identity. Thus, there are reasonable grounds to believe that ISIL members committed acts against Christians that may amount to torture as a crime against humanity. The same evidence and analysis on common elements can also substantiate conclusions on torture as a war crime.

5.7 Imprisonment

91. The crime of imprisonment as a crime against humanity is committed through an act or omission resulting in depriving a person of his or her physical liberty without due process of law, thus rendering the imprisonment arbitrary. The imprisonment includes the unlawful captivity of a person in an enclosed environment or the unlawful restriction of the person’s movements to a specific area. The deprivation of liberty is considered arbitrary when: (i) no legal basis exists to justify it; (ii) a lawful basis of imprisonment initially exists, but it later ceases to apply; or (iii) an otherwise justified deprivation of liberty is being administered

under serious disregard of fundamental procedural rights. The imprisonment need not be for a prolonged period. The brevity of the detention does not exclude the gravity or seriousness of the deprivation of physical liberty. However, not every minor deprivation of liberty satisfies the material elements of imprisonment.

92. The perpetrator must have intended to deprive the person of his or her physical liberty, or he or she must have acted in the reasonable knowledge that his or her act or omission is likely to cause arbitrary deprivation of the person's physical liberty.
93. There are a number of incidents that could amount to imprisonment. Particularly, Christian men, who were held in a house in Qaraqosh, were handcuffed and guarded by young ISIL members with rifles. It is reasonable to conclude that the Christian men were held by force without any legal basis, amounting to imprisonment as a crime against humanity
94. Accordingly, it is reasonable to conclude that ISIL committed imprisonment or other severe deprivation of physical liberty.

5.8 Murder

95. Murder as a crime against humanity is committed through an act or omission resulting in the death of a person. It is not necessary to produce the body of the deceased person as proof of death; it suffices to rely on circumstantial evidence, taking into account, for example: (i) incidents of mistreatment directed against the victim; (ii) patterns of mistreatment and disappearances of other victims; (iii) coincident or near-coincident time of death of other victims; (iv) the circumstances in which the victim was last seen; and (v) the length of time which has elapsed since the person disappeared.
96. The perpetrator must have killed the person intentionally or must have intentionally caused serious bodily harm, which the perpetrator should reasonably have known might lead to death.
97. As mentioned hereinabove, several Christian men were taken away, blindfolded with their hands tied and not heard of after. It is unclear what happened to them, but they did not contact their families and all efforts to find them or find out what happened to them were unsuccessful.
98. According to established case law, death does not need to be proven by producing the victim's body, but can also be established by circumstantial evidence, provided that this is the only reasonable inference available. The relevant factors to be considered include the circumstances in which the victim was last seen, behavior of and lack of contact by the victim with others whom the victim would have been expected to contact, such as his or her family.
99. In the circumstances, given the known facts, one possible reasonable conclusion for the fate of the missing Christian men were that they had been killed by ISIL. This is further supported by the fact that their families have not heard from them since their disappearance in 2014. As such, there may be reasonable grounds to believe that ISIL members may have committed

acts that amount to murder as a crime against humanity. The same evidence and analysis on common elements would also support findings on murder as a war crime.