



Missed Opportunities:

The need for a better approach to sanctions in response to Myanmar's military coup

February 2023

1. INTRODUCTION

Two years after launching a brutal coup that reversed a decade of democratic reforms, the Myanmar military has failed to consolidate control of the country. Instead, its deep unpopularity among the people of Myanmar and use of extreme violence have triggered a nationwide uprising that has denied the military the control and legitimacy it seeks. As the coup enters its third year, the conflict has entered a stalemate, with the military too demoralized and isolated to take control of the country, but with the pro-democracy movement lacking the resources and capacity to decisively defeat the junta.

The Myanmar military has announced that it will hold “elections” in August 2023, even though many members of the previously elected government are in prison, hiding, or dead. These elections have no chance of being free or fair, but they will still provide the junta with a hoped for means to gain legitimacy and international recognition as Myanmar’s government.¹ In reality, the elections are likely to cause a further deterioration of conditions in Myanmar due to their illegitimacy. The international

community must increase pressure on the military, support the pro-democracy actors inside Myanmar that are preventing the junta from taking control of the country, and articulate a clear alternative to military-controlled elections in order to make it more difficult for junta-friendly countries to accept this fig-leaf of democratic action.

Members of the international community that support the pro-democracy movement and an end to the violence in Myanmar continue to look for policy options that could directly impact the situation in the country or alter the balance of power in the conflict. **Economic sanctions against the military and its supporters offer an important avenue for direct impact.**

While the UN has been unable to place multilateral sanctions on the military junta, the US, EU, and UK have led the way in utilizing sanctions, and the three have placed targeted sanctions on **165 distinct targets in response to the 2021 coup** as of this report’s writing (see Figure 1).² This is a relatively small sanctions program, especially compared to the 3,100 individuals and entities sanctioned following Russia’s invasion of Ukraine in 2022.³

Figure 1: US, EU, and UK Sanctions by Target Type

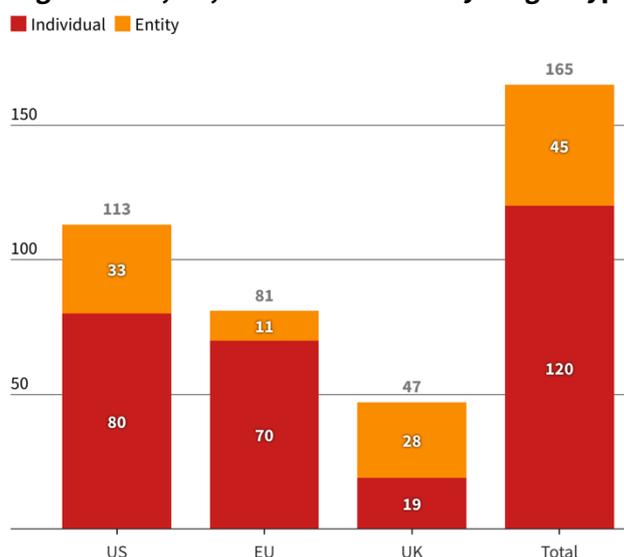
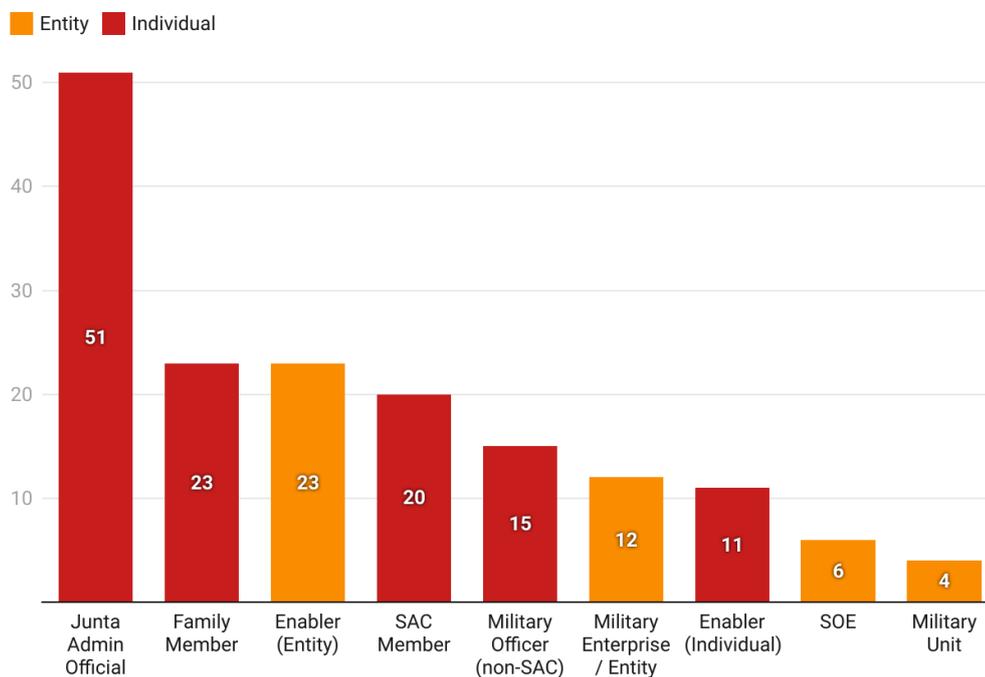


Figure 2: Sanctions Targets by Category



The most common targets for sanctions are officials in the junta’s administration who are not members of the State Administration Council (SAC) – see Appendix C for details of how we categorized sanction targets. As shown in Figure 2, nearly one-third of total sanctions put in place by the US, EU, and UK have targeted these officials.

With all three jurisdictions expected to continue to expand their sanctions as part of a “ratcheting up” strategy, we examine the successes and failures of their existing sanctions strategy during the first two years of the coup.⁴ If designed and implemented well, sanctions could help reduce the military’s ability to operate effectively and impair its ability to impose another brutal regime on the people of Myanmar. Sanctions could also help build leverage for the pro-democracy movement in the event that peace negotiations take place.

The purpose of this policy brief is to assess whether sanctions policies towards post-coup Myanmar have been effective and to

make recommendations on how the US, EU, and UK can improve their sanctions policies moving forward. Even in the best of circumstances, sanctions efficacy can be difficult to quantify. The limited time horizon for many of these sanctions along with lack of data transparency in Myanmar only makes this more challenging. Thus, this report examines sanctions policy against two factors that policymakers in the US, EU, and UK have highlighted as key to their approaches: “coordination” and “impact.”

For purposes of this analysis, “coordination” refers to efforts to implement sanctions multilaterally in order to maximize impact, while “impact” refers to efforts to enact sanctions that will meaningfully affect the behavior of the junta, its proxies, and its enablers in a manner that helps restore Myanmar to a democratic pathway. Further details of this report’s methodology can be found in Appendix A, and a spreadsheet consolidating existing sanctions listings is available with this report online.

2. KEY FINDINGS

US, EU, and UK sanctions authorizations are broad enough to allow the targeting of almost any Myanmar entity or individual supporting the junta. All three jurisdictions have broad legal authorizations to respond to the Myanmar military coup. In the US, for example, Executive Order 14014 authorizes sanctions against anyone involved, directly or indirectly in “actions or policies that threaten the peace, security, or stability of Burma.”

This is only one of thirteen criteria in the US authorization and could be interpreted to include almost any target the US might want. UK and EU authorities are similarly broad. (See Appendix B.) This means that sanctions eligibility criteria do not explain the wide variations in US, EU, and UK sanctions decisions. Instead, the variations in sanctions implementation described in this policy brief could be the result of differing strategic decisions, lack of an overall strategy, or insufficient intelligence sharing between sanctions authorities.

In spite of their stated emphasis on coordination, the US, EU, and UK have missed significant opportunities to implement sanctions in a coordinated way. A mere 13% of the 165 sanctioned targets have been sanctioned by all three, while 67% of sanctions have been implemented unilaterally. This tendency towards unilateral action also extends to overall strategy, where our analysis finds key differences between the US, EU, and UK approaches. The US and UK announced sanctions on the two-year anniversary of the coup in what both claimed were coordinated actions. However, there was in fact no overlap in the targets the two announced beyond the US sanctioning one individual

(Gen. Htun Aung) who had been sanctioned by the EU three months ago and the UK almost a year ago. This is emblematic of the actual scope of coordination between the US, UK, and EU that this report has found.

Problems of coordination are compounded by issues of impact. **While some key targets have been sanctioned, the US, EU, and UK have all missed significant opportunities to sanction high-value targets** such as the junta’s revenue from offshore gas projects, aviation fuel, the banking sector, and the enablers who supply arms and equipment to the junta. Few of the key targets identified by leaders of Myanmar’s pro-democracy movement, or in high-profile investigations by international NGOs and civil society organizations, have been targeted – undermining statements of support for the pro-democracy movement and missing opportunities to collaborate with civil society on a unified response to the coup.⁵

These deficiencies have serious implications. **Gaps in the existing sanctions regimes risk making it easier for the military junta to evade sanctions and more difficult for businesses operating in Myanmar to comply with restrictions.** Coordinated sanctions have the potential to impact the outcome of the military coup, but the US, EU, and UK should pursue sanctions on high-impact targets in a more coordinated manner to maximize their efficacy.

Emblematic of failures in both coordination and impact is the failure of the US and UK to sanction the Myanmar Oil and Gas Enterprise (MOGE) – the junta’s largest source of foreign currency. The EU placed sanctions on MOGE in February 2022, a sanction that had immediate and demonstrated effect in cutting potentially millions of dollars in junta revenues. In spite

of this, the US and UK have refused to join the EU in sanctioning MOGE, both limiting coordination and undermining the EU's strongest sanctions efforts to date. On January 31, 2023, the US sanctioned both the Managing Director and Deputy Managing Director of MOGE. Sanctioning MOGE's executives shows the US knows the importance of MOGE for the junta. Yet rather than targeting the entity itself – which would help cut revenues – the US chose a more symbolic gesture. It's a clear encapsulation of the US's unclear sanctions strategy: the best targets are known, but the US continues to sanction lesser ones.

The gap between rhetoric and reality in US, EU, and UK policy towards Myanmar has had the perverse impact of undermining further sanctions efforts. All three have used sanctions as a key foreign policy response to the coup, yet lack of coordination and seeming unwillingness to sanction high-impact targets has set the existing sanctions “strategy” up for failure. How can countries expect sanctions to succeed when the junta's most important revenue sources continue to flow, its arms networks remain intact, and its ability to import aviation fuel is unobstructed? This has led to criticisms that sanctions do not work in Myanmar, when in fact the US, EU, and UK have yet to make a serious attempt at sanctions.

Clear potential targets for US, EU, and UK sanctions exist:

1. The US, EU, and UK should place comprehensive sanctions on all members of the military junta's leadership, including all military and civilian members of the SAC, as well as cabinet-level “ministers” and other top officials.

2. The US and UK should join the EU in sanctioning the Myanmar Oil and Gas Enterprise (MOGE). All three should further target the junta's access to foreign currency by sanctioning the Myanmar Foreign Trade Bank and the Myanmar Investment and Commercial Bank.
3. The US, EU, and UK should disrupt the supply of aviation fuel for jets and helicopters into Myanmar by banning the provision of financial and other services to shipping companies – a strategy used to target Russian seaborne oil exports following its invasion of Ukraine.
4. The US, EU, and UK should more seriously target the junta's access to arms by sanctioning, or threatening to sanction, the companies and individuals facilitating the arms trade.
5. The UK and EU should join the US in more aggressively targeting the adult family members of junta leadership to prevent them from acting as proxies in sanctions evasion schemes.
6. The US, EU, and UK should all step-up enforcement of existing sanctions, in particular those that prevent the junta and its proxies from accessing and moving money. Sanctions waivers should not be authorized except for reasons of humanitarian need.

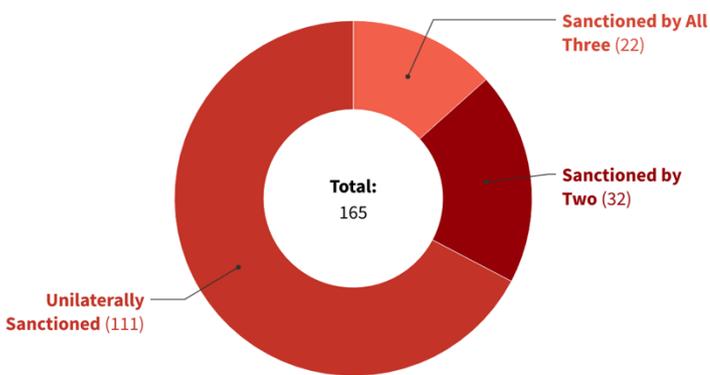
Our hope is that this policy brief will contribute to a more systematic and strategic approach to sanctions against the Myanmar military junta.

3. ANALYSIS: COORDINATION

Nearly two-thirds of post-coup Myanmar sanctions are unilateral.

The presence of bilateral or multilateral sanctions is a strong indicator of sanctions coordination, especially when the sanctions designations occur in close temporal proximity.

Figure 3: Levels of Coordination in US, UK, EU Sanctions



As can be seen in Figure 3, of the 165 distinct sanctioned individuals and entities, 111 face only unilateral sanctions. That is to say, fully 67% of the Myanmar military coup-related sanctions enacted by the US, EU, and UK are unilateral. Only 19% of the designated persons (32) face sanctions from two of the jurisdictions, while 13% (22) face sanctions from all three.

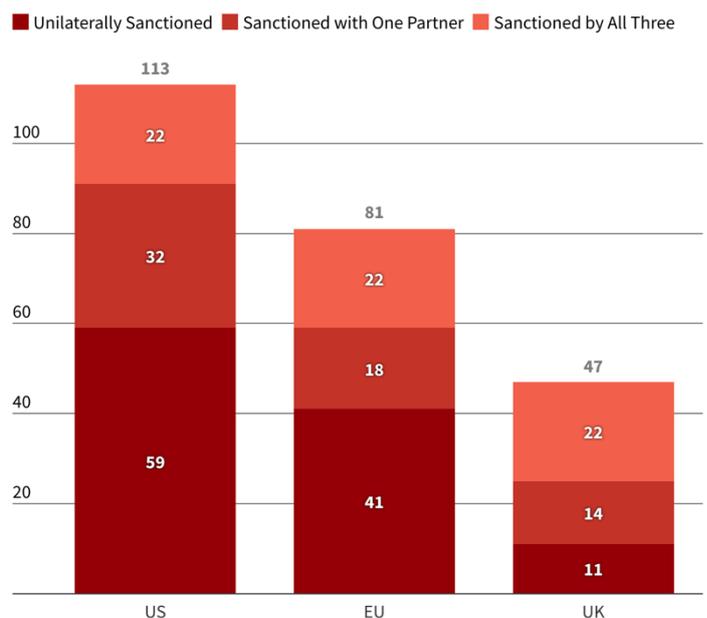
In fact, even this data might present an overly optimistic view of sanctions coordination. The data described above considers any overlap in sanctioned entities as “coordination” even if the sanctions were implemented far apart. For example, the United States sanctioned the 33rd Light Infantry Division on March 22, 2021, in response to its crackdown on protests in Mandalay following the coup. The UK, by contrast, did not sanction the 33rd until December 9, 2022 – and it added the 33rd

because of allegations of sexual violence and other abuses stretching back to 2017. The EU had not sanctioned the 33rd Light Infantry Division as of this report’s writing.

The US and EU have both implemented approximately half of their sanctions unilaterally.

As illustrated in Figure 4, the US and EU have both implemented approximately half of their Myanmar coup-related sanctions unilaterally. By contrast, only 23% of UK sanctions have been unilateral. However, this might be due to the limited number of sanctions that the UK has put in place compared to the US and EU. The US has cooperated with the EU or UK (or both) on a total of 54 sanctions targets (48%) while the EU has cooperated with the US or UK (or both) on a total of 40 sanctions targets (49%). The UK has only targeted 47 persons total, cooperating on 36 (77%) of its targets with the US or EU.

Figure 4: Use of Multilateral Sanctions



The data suggest that the US, EU, and UK are pursuing separate sanctions strategies.

In addition to the unilateral nature of the sanctions regime, the data suggest that the US and EU are pursuing divergent sanctions strategies (see Figure 5).

Over half of the EU’s unilateral sanctions have targeted officials in the junta’s administration. The EU has sanctioned 35 of these individuals, of which 25 have been unilateral. This could reflect an EU strategy to use sanctions to punish individuals who have taken high-ranking positions in coup institutions such as the Union Election Commission (UEC), Supreme Court, and Anti-Corruption Commission while warning others of the risks of taking such positions. The US has sanctioned 26 administration officials plus the UEC itself, 15 unilaterally. The UK has sanctioned four. Lack of a

coordinated strategy is evident, as the EU has sanctioned UEC members (but not the UEC) while the US has sanctioned the UEC (but not individual members).

Meanwhile, almost half of the US’s unilateral sanctions have targeted family members of sanctioned individuals. The US has sanctioned 23 such individuals and entities, against none by the EU and UK. In Myanmar, businessmen and officials often attempt to conceal their wealth in part by registering companies, bank accounts, and property rights under the names of close friends and family. The US strategy of targeting adult family members of sanctioned individuals is likely designed to target family networks and make it harder to evade sanctions and disguise wealth in this way.

We can draw a number of other conclusions about the US, EU, and UK strategies from

Figure 5: Sanctions Breakdown by Target Category

Category	Total # of Distinct Entities Sanctioned	Average # of Sanctioning Jurisdictions	# of US Sanctions	# of EU Sanctions	# of UK Sanctions
State Administration Council Member	20	2.4	17	20	10
Military Enterprise or Entity	12	2.0	11	5	8
State Owned Enterprise (SOE)	6	2.0	5	4	3
Enabler (Individual)	11	1.5	9	3	5
Military Unit	4	1.5	4	0	2
Enabler (Entity)	23	1.3	13	2	15
Junta Administration Official (non-SAC)	51	1.3	26	35	4
Military Officer (non-SAC)	15	1.1	5	12	0
Family Member of a Sanctioned Individual	23	1.0	23	0	0
Grand Total	165	1.5	113	81	47

Figure 5. For example, all three jurisdictions appear to have coordinated more closely in certain categories – such as members of the SAC, military controlled entities, and state-owned enterprises (SOEs).

As discussed above, the US and EU have both sanctioned parts of the junta’s post-coup administration, while the UK has largely not. Additionally, the US and UK have both targeted “enabling entities” as part of their strategies, although they have generally focused on different targets.

Most of the junta’s governing body face sanctions, but gaps remain among civilian members.

The SAC is the junta’s governing body and is chaired by the coup leader, Min Aung Hlaing. According to research by the ISEAS - Yusof Ishak Institute in Singapore, the SAC had an estimated 19 members as of late 2021, including nine military and ten civilian leaders. One of them, former head of the Air Force Maung Maung Kyaw, was reportedly replaced by General Htun Aung in early 2022 as air force head, although he remains an SAC member. This means *at least* ten officers and ten civilians have served on the SAC.

The US, EU, and UK have sanctioned all ten of the military members of the SAC. However, the US, EU, and UK have been much less coordinated in sanctioning civilian members of the SAC. The EU has sanctioned all ten civilian members while the US has sanctioned seven. The UK, however, has not sanctioned any of the civilian members. This sends mixed messages to potential junta collaborators and suggests that the UK, at least, does not view active participation in the military junta as unacceptable behavior. The US and UK should immediately sanction remaining members of the SAC.

In addition to gaps among the civilian members of the SAC, key gaps also remain in targeting junta administration officials who are not members of the SAC.

As seen in Figure 5 above, the US, EU, and UK have sanctioned 51 distinct individuals who are allegedly members of the junta’s post-coup administration. Of these, 40 (78%) have been imposed unilaterally, while eight (16%) are bilateral and only three (6%) trilateral.

For example, the coup leaders have created a ministerial “cabinet” with approximately 28 members.⁶ The US, EU, and UK do not appear to have targeted these individuals systematically for sanctions. Of the 28 ministers, four have been sanctioned by all three jurisdictions (14%), and four have been sanctioned by two of the three (14%). Nine more ministers face unilateral sanctions (32%). Eleven of the military junta’s cabinet-level ministers (39%) remain unsanctioned.

It would send a stronger message if the US, EU, and UK would harmonize their lists and commit to jointly sanction any individuals who join the post-coup administration. This could be a strong deterrent to those considering joining the junta administration.

Gaps exist in targeting arms networks.

In our dataset, the categories of “enabling individuals” and “enabling entities” refer to those providing material support to the military, such as through arms procurement, acquisition of dual use technologies, and money laundering. To successfully sanction these enablers, governments generally need to target networks of individuals and entities. The Special Advisory Council for Myanmar, The Sentry, Justice for Myanmar, and others have begun identifying networks that enable the military’s atrocities.

The arms trade is one area where network sanctions are necessary. For example, Aung Myo Myint, the founder of Dynasty International Company Limited, faces sanctions from the US, EU, and the UK. Sanctions announcements from all three authorities allege that he has been involved in procuring arms and other restricted technologies on behalf of the junta. Nevertheless, only the US and UK have sanctioned Dynasty International itself, and only the US has sanctioned the company's co-founder and Aung Myo Myint's brother, Hlaing Moe Myint. The discrepancy suggests that the US, UK, and EU are not working together to take a network-based approach.

Other discrepancies exist in sanctions targeting the Myanmar arms trade. In two rounds of sanctions on March 25 and June 16, 2022, the UK sanctioned nine corporate entities for allegedly being involved in the arms trade – three Russian companies and six Myanmar ones, including Dynasty International. Of those companies, the US has sanctioned only three (including Dynasty International), while the EU has sanctioned none of them. Yet the UK's March 25th sanctions announcement touted "UK sanctions announced ahead of Myanmar Armed Forces Day *in coordination with allies*" [emphasis added]. It is possible the US or EU believed that the information underpinning UK sanctions is wrong. But this is more likely a failure of cooperation – either in information sharing or in strategic decision-making – between the US, EU, and UK.

There has been successful coordination in areas other than targeted sanctions.

While there have been notable failures in sanctions coordination between the US, EU, and UK, there have also been notable successes outside of targeted sanctions.

One example is the business advisories that the US and UK released in early 2022.⁷ These advisories, while not imposing any new sanctions, warned potential investors about the risks of doing business with the military and its proxies. The advisories warned that companies doing business in high-risk sectors without conducting appropriate due diligence could expose themselves to money laundering violations and other criminal liability. In short, the advisories were meant to act as a deterrent for doing business in specific sectors or with specific entities, while expressing support for continued trade and investment in Myanmar as long as investors conducted appropriate due diligence. Still, it is unclear how effective these business advisories have been, given that there is no indication that the US, EU, or UK have taken enforcement actions against companies for breaking sanctions or for engaging in money-laundering.

The US, EU, and UK have also put in place restrictions on trade, technical assistance, financial services, and other interactions with the military. For example, the US Commerce Department Bureau of Industry and Security downgraded Myanmar from Country Group B to Country Group D within its Export Administration Regulations framework –restricting the types of products and services that US companies could sell to Myanmar ones.⁸ The EU and UK have taken similar actions.⁹ Still, enforcement of these restrictions remains unclear. A new report by the Special Advisory Council of Myanmar, described in more detail below, has found that products and services from at least thirteen countries are contributing to the military's ability to produce arms domestically, highlighting the need for more restrictive controls.¹⁰

3. ANALYSIS: IMPACT

In addition to coordination, impact is another key consideration for sanctions authorities when selecting targets. This means putting in place sanctions that will force changes in the military junta's behavior and reduce its ability to continue committing atrocities against the Myanmar people.

Even before the coup, hundreds of military-controlled and allied companies played integral roles in Myanmar's economy. A key strategy of the pro-democracy movement has been to reduce the revenues these companies generate for the military through boycotts. Anti-junta resistance forces have also targeted these companies as part of the armed response to the military coup.

The US, EU, and UK have all sanctioned the two largest military-owned conglomerates, Myanmar Economic Corporation and Myanma Economic Holdings Limited. Beyond this, the junta's largest sources of revenues, financial networks, access to weapons, and ability to fuel its war machine remain largely untouched. The US, EU, and UK have also failed to target several high-impact areas like aviation fuel and networks supplying arms and equipment to the junta.

The US, EU, and UK have all sanctioned the State Administration Council itself. However, lack of clarity around the implications of sanctioning the SAC have dulled its impact.

The US (17 May 2021), UK (21 Jul 2021), and EU (8 Nov 2022) have all designated the SAC as a sanctioned entity. However, it would be valuable for all three to issue clarifications on the implications of the SAC sanctions, especially which entities and individuals under the control of the SAC are covered. For example, it is unclear which SOEs, SAC

members, and junta employees are covered by sanctions on the SAC.

In Myanmar, most SOEs do not have separate legal identities as independent businesses like they do in many countries. Rather, SOEs are generally government departments sitting within their controlling ministries.¹¹ The SAC has taken control of the SOEs, installing new leaders and seizing control of their bank accounts and revenues. In spite of this, companies have continued to do business with SAC-controlled SOEs.

Is this legal, and if so, why? Myanmar's National Unity Government (NUG) has also appointed cabinet ministers in charge of the ministries that control SOEs – yet companies doing business with MOGE, for example, have continued to make payments to the SAC-controlled MOGE, rather than engaging with the NUG's ministers. The lack of clarity around the status of SOEs in relation to SAC sanctions has left an opening for the SAC to continue earning hundreds of millions, if not billions, of dollars annually from its illegal seizure of Myanmar government accounts.

As discussed above, the US and UK have also left multiple members of the SAC itself unsanctioned. If the SAC is sanctioned, why have these two governments left some members of the SAC unsanctioned? And what about officials in the junta administration who play a leading role in advising the SAC, implementing its orders, and benefiting personally from its seizure of Myanmar Government ministries?

Junta officials and military officers also continue to attend international conferences and multilateral meetings, including on behalf of the SAC. For example, in June 2022 SAC member and SAC Minister of Defense General Mya Tun Oo reportedly attended an

ASEAN defense ministers meeting, while no invitation was extended to representatives of the pro-democracy movement that also claim to be the legitimate Government of Myanmar.¹² Of course, US, EU, and UK sanctions do not apply to ASEAN. However, a firmer stance could encourage other countries to be more deliberate in their choices of which Myanmar stakeholders to include in meetings.

The confusion has spilled over to the UN, where the question of Myanmar's representation has been deferred repeatedly, leaving pre-coup ambassador Kyaw Moe Tun to represent Myanmar.¹³ Ambassador Kyaw Moe Tun is aligned with the pro-democracy movement, but this has not prevented UN agencies from dealing directly with the junta.¹⁴ An open letter from over 600 civil society groups urged the UN to stop engaging directly with the military junta, noting that multiple UN agencies had signed memoranda of understanding, presented credentials, and posed for photoshoots with junta representatives.¹⁵ The letter called on the UN to instead engage directly with the pro-democracy movement.

On the positive side, the US, UK, and multiple EU members have all downgraded their diplomatic representation in Myanmar, sending lower-level officials instead of ambassador-rank individuals.¹⁶ Further clarification of the implications of the US, EU, and UK sanctions on the SAC would increase pressure on the junta and close loopholes the junta uses to normalize its relationships with the international community.

Most SOEs remain unsanctioned.

The lack of clarity around the status of SOEs is compounded by the fact that of the 31 state-owned enterprises (SOEs) providing

revenue to the military junta, 25 remain unsanctioned by the US, EU, and UK.¹⁷

Figure 6: Sanctions on Myanmar SOEs

	US	UK	EU
Myanma Gems Enterprise	Y	Y	Y
Myanma Timber Enterprise	Y	Y	Y
Myanmar Pearl Enterprise	Y	Y	N
No. 1 Mining Enterprise	Y	N	Y
No. 2 Mining Enterprise	Y	N	N
Myanma Oil and Gas Enterprise	N	N	Y

Leading up to the coup, Myanmar's SOEs provided the government with an estimated 50% of fiscal revenues and played a leading role in multiple sectors of the economy, especially those related to natural resources.¹⁸ The junta seized control of SOEs after the coup. Despite the fact that the US, EU, and UK have all recognized in sanctions announcements that revenues from SOEs fund the military and its atrocities, several of the most significant SOEs remain unsanctioned or partially sanctioned.

In particular, the US and UK have failed to sanction the junta's largest revenue source – offshore gas extraction – in spite of demonstrated impacts of EU sanctions targeting this source.

Despite widespread calls from Myanmar democracy leaders, activists, civil society, UN representatives, and international NGOs, only the EU has sanctioned the most important source of revenue for the junta, the Myanma Oil and Gas Enterprise (MOGE).¹⁹ This is in part due to the lobbying efforts of multinational oil and gas companies, such as Chevron, which spent months raising misleading concerns about potential impacts

before abruptly changing position and announcing that they would be pulling out of Myanmar.²⁰ These companies have continued to send money into Myanmar government accounts that have been seized illegally by the junta, knowing that the revenues owed to the government would be diverted by the junta. In other words, these companies are treating the junta as the legitimate Government of Myanmar for business contractual purposes, undermining international pressure on the junta.

US and UK unwillingness to sanction MOGE is also due to strong opposition from the Thai government, which has claimed that sanctions could threaten its energy security and damage its electrical grid by harming its ability to import gas, in spite of studies showing that disruptions would be limited and temporary.²¹ Even these potential disruptions would take place only if the junta responded to sanctions by suspending gas production – an unlikely course of action that would further damage the junta’s legitimacy domestically and anger key supporters in Thailand and China.²²

Thailand’s real concerns with MOGE sanctions are more likely political. Coup leader Min Aung Hlaing has a very close relationship with Thailand’s military establishment, including being honorarily adopted by one of Thailand’s senior leaders in 2012.²³ The Thai government has continued to engage closely with the junta since the coup.

The US and UK refusal to sanction MOGE is even more befuddling given that EU sanctions have had a demonstrated, positive impact. In August 2022, Reuters reported that EU sanctions on MOGE led the Bank of China, the paying agent for the euro-denominated payments for the Shwe gas

field, to stop processing payments going to MOGE.²⁴ Instead, the bank reportedly placed revenues into an escrow account, inaccessible at the time to MOGE or the military junta. It remains unclear what has happened to this money since, or if the junta has established an alternate route for payments. But it is clear that US sanctions in particular could have a similar impact on payment flows for the larger Yadana project as well as the smaller Zawtika field, where payments are made in US dollars.

On January 31, 2023, the US sanctioned the two individuals that the military placed in charge of MOGE. However, these sanctions will not likely affect the flow of gas revenues, and further demonstrate the lack of strategic thinking in US policy – the US recognizes that MOGE revenues are an issue, so it should put in place sanctions that address the issue and bring it in line with EU policy.

The US and UK refusal to sanction MOGE has undermined the EU’s most important sanction since the coup. With the junta’s largest source of currency largely unsanctioned, the entire US, EU, and UK sanctions programs are set up for failure. Until MOGE is sanctioned or another way of cutting off gas revenues is established, the junta will continue to have access to this key source of foreign currency, allowing it to withstand other sanctions efforts.

The state-owned Myanmar Foreign Trade Bank (MFTB) and Myanmar Investment and Commercial Bank (MICB) are unsanctioned, despite their role in receiving and transmitting foreign currency for the junta.

Prior to the coup, MFTB and MICB functioned as the Myanmar government’s foreign currency treasuries. Both are now under the control of the junta. Multinational gas

companies, for example, generally pay gas revenues to the Myanmar government in foreign currency, which is reportedly held in MFTB's accounts at correspondent banks overseas. The junta relies on foreign currency to obtain many products, including jet fuel, parts for small arms production, and other supplies that cannot be bought with the Myanmar kyat. As a result, sanctions against MFTB and MICB could contribute substantially to cutting off the junta's access to foreign currency, especially if combined with strong enforcement.

The US government sanctioned both MFTB and MICB in 2003 for their role in facilitating the junta's financial services at the time. They were sanctioned along with Myanmar Economic Bank and the State Peace and Development Council-- the prior junta's governing entity -- demonstrating their importance to the regime.²⁵ The US removed sanctions on both in 2016 following the elections that brought Aung San Suu Kyi and the National League for Democracy into power.²⁶ Since the 2021 coup began, the US, EU, and UK have not sanctioned MFTB or MICB, although the European Parliament passed a resolution in October 2021 calling on the EU to place sanctions on both.²⁷

The US and EU have also failed to target the aviation fuel sector, which is vital for military air strikes.

The Myanmar junta has become increasingly reliant on air power to wage its war against the people of Myanmar -- as in the October 2022 attack on a music concert in Kachin State that killed dozens and injured over 100.²⁸ The junta relies on helicopters to transport troops to areas inaccessible by ground transport, and it relies on fighter jets to conduct attacks against resistance forces and bomb civilian population centers.²⁹

Members of the pro-democracy movement and civil society have repeatedly called for the international community to restrict the junta's access to aviation fuel.³⁰

In November 2022, Amnesty International released a report on the supply chain of aviation fuel into Myanmar.³¹ The report found that companies facilitating the supply of aviation fuel into Myanmar were inevitably doing business with the military junta due to the military's complete control of the aviation fuel supply chain. The report argued that it was impossible to ensure that aviation fuel would only be used for civilian purposes and documented cases of the military confiscating fuel intended for civilian use. Because of the impossibility of separating out civilian and military use, and because the majority of civilian and military aircraft use the same Jet A1 fuel, the report called on companies to suspend the provision of all aviation fuel into Myanmar. The report also called on governments to suspend the "direct and indirect supply, sale, and transfer, including transit, trans-shipment and brokering" of aviation fuel to Myanmar.

The international community's response to Russia's invasion of Ukraine provides an example of steps that could be effective in Myanmar. To halt the seaborne export of Russian oil at windfall prices, a coalition of countries banned a range of services related to the seaborne transport of Russian oil.³² This model would translate well to Myanmar, as the importance of US, EU, and UK companies in maritime transportation services -- especially insurance -- means that a ban could inhibit the junta's ability to import aviation fuel. The Russian ban has the added complication of allowing oil sales under a price cap; such complexity would not be needed in the case of aviation fuel in Myanmar where the goal would be a full ban.

On January 31, 2023, the UK and Canada took an initial step towards targeting aviation fuel. The UK targeted a network of actors that provides fuel to the military. Canada banned the sale and shipment of aviation fuel to the junta. Still, these actions are a half-measure and should be complimented by bans on the provision of services to companies shipping fuel.

Because of the extent of the military's control over the aviation fuel supply chain, an effective suspension of aviation fuel exports to Myanmar would need to be comprehensive to prevent the military from simply confiscating civilian supplies. This would almost certainly harm, or potentially shut down Myanmar's domestic air industry, although planes flying internationally would still be able to re-fuel abroad.³³ Still, the potential impacts of reduced domestic air travel must be weighed against the lives saved from a reduction in the military's capacity to conduct bombings and air raids – making the humanitarian costs of inaction significantly higher than the potential impacts of an aviation fuel ban.

Significant gaps exist in the targeting of the junta's ability to produce small arms.

In January 2023, the Special Advisory Council for Myanmar (SAC-M) published a report mapping out the Myanmar military's in-country weapon production, including the enabling companies that act as intermediaries for the military.³⁴ In recent years, the military has increased its domestic small arms production capacity to insulate itself from sanctions.

However, as the SAC-M notes, the military's domestic small arms production does not exist in a bubble and still relies on dual use technologies from foreign companies; raw

materials such as iron, steel, and copper; parts and components used in the weapons; and computer technologies used during manufacture. Sanctions on individual companies, as well as stronger export controls on the sale of replacement parts and provision of maintenance services, could add pressure to the military's supply chain.

The US, EU, and UK have untapped legal authorities to pursue a bolder strategy.

The US, EU, and UK all have relatively broad authorities for enacting Myanmar sanctions (see Appendix C). Sanctions offices can typically find an applicable authorization, so long as political will exists and potential adverse humanitarian and economic impacts can be mitigated. The post-coup record shows that agencies overseeing sanctions have been overly cautious thus far. This is particularly so with SOEs, many of which remain unsanctioned.

There have also been no public sanctions enforcement actions despite reputable reports and whistleblower complaints of potential violations.³⁵ Public action would enhance the effect of sanctions by sending a message that companies should expect violations to be caught and punished.

The US, EU, and UK should also decline to give out waivers for sanctions except for humanitarian reasons. Human Rights Watch reported on an incident involving a bridge-construction project in Yangon,³⁶ where the US reportedly gave a waiver to a Japanese bank allowing it to process ~\$1.3 million in US dollar transactions to a sanctioned military-owned conglomerate.³⁷ Such actions undermine international sanctions and are a clear sign from the US that their sanctions are not to be taken seriously.

4. RECOMMENDATIONS

The current Myanmar sanctions regime appears to be neither strategic nor bold enough to tip the balance of the conflict in favor of the pro-democracy movement. At best the approach could be described as “scattershot,” as the US, EU, and UK have largely failed to coordinate their sanctions implementation, sanction high-impact targets, and follow-up with effective enforcement that would demonstrate seriousness to potential sanctions evaders. Most notably, US, EU, and UK sanctions have not stopped the junta from financing itself, procuring arms, or fueling its aircraft.

The US, EU, and UK are right to be concerned about the humanitarian risks of sanctions, but inaction is not a value-neutral proposition. The people of Myanmar are making immense sacrifices to resist the junta because they know that a return to military rule will devastate the livelihoods, security, and fundamental freedoms of current and future generations. From a humanitarian perspective, the worst sanction possible would be a military victory. The US, EU, and UK should be more mindful of the sacrifices the people of Myanmar are already making when weighing the costs and benefits of sanctions outlined throughout this report.

Not only are these failures undermining the US, EU, and UK sanctions regimes, but they are also undermining efforts to work with like-minded partners in the region. The US, EU, and UK have all expressed deference to ASEAN in the response to the coup – using phrases like “ASEAN centrality” and emphasizing the importance of the ASEAN Five-Point Consensus framework for handling the coup. This is not wrong – as the leading regional diplomatic organization, ASEAN must necessarily be at the center of

an international political response to the coup. At the same time, Western governments cannot place the onus for resolving the coup entirely on ASEAN.

Timidity begets timidity, and US, EU, and UK weakness on sanctions sends a signal to other leaders that they are unwilling to pursue bold actions in response to the coup. If the leading supporters of the pro-democracy movement are unwilling to take bold policy actions in response to the coup, why would other governments who lack the power of the US, EU, or UK be willing to go out on a limb to challenge the junta?

While action from ASEAN as a whole has been limited to the rhetoric of the Five-Point Consensus and the exclusion of Min Aung Hlaing from leadership meetings, other key stakeholders are calling for bolder action.

The ASEAN Parliamentarians for Human Rights International Parliamentary Inquiry called for the US, EU, and UK to expand their sanctions regimes, including by sanctioning MOGE.³⁸ It also called on the international community to engage directly with the pro-democracy movement, including in areas like humanitarian delivery. Malaysia’s foreign minister has echoed the need for stronger international sanctions, while also calling for ASEAN to ban junta representatives from all ASEAN meetings.³⁹

United Nations representatives, too, have called for more. The Special Rapporteur has highlighted the need for sanctions, including on MOGE, and produced a report calling for more action to stop the sale of arms to the junta.⁴⁰ The UN also produced an update to its 2019 report on the Myanmar military’s economic interests that called for further sanctions from the international community.⁴¹

Sanctions authorities and policymakers in the US, EU, and UK should immediately take the following actions to improve coordination and maximize the impact of their sanctions policies:

Focus on improving coordination, especially in high-impact areas	
Develop harmonized, Impact-oriented Myanmar country strategies	<p>Improve alignment of sanctions regimes with each jurisdiction’s Myanmar country strategy, using sanctions to help achieve specific and measurable goals that are agreed upon by like-minded governments, including:</p> <ul style="list-style-type: none"> (1) cutting off the military’s access to revenue, (2) denying the military legitimacy as the Government of Myanmar both for diplomatic and economic activities, (3) reducing the military’s de facto control of land, assets, and resources in Myanmar; and (4) legitimizing the pro-democracy movement as a key stakeholder that must have a seat at the table in any future peace arrangements.
Share intelligence more robustly among sanctions authorities	<p>Strengthen the sharing of underlying intelligence on Myanmar between the three jurisdictions’ sanctions authorities and remove barriers that prevent these authorities’ willingness to use each other’s intelligence.</p>
Implement sanctions in a coordinated manner	<p>With a coordinated strategy and stronger intelligence sharing, barriers to joint designations should be reduced and policymakers should focus on putting sanctions in place at the same time to reduce temporal gaps that make sanctions evasion easier.</p>
Engage proactively with civil society	<p>Engage more proactively with pro-democracy actors and civil society organizations in developing and implementing sanctions strategies in Myanmar and support efforts to scale up civil society capacity to gather data relevant to sanctions targets.</p> <p>Respect the expertise and insight of Myanmar civil society and pro-democracy leaders. These individuals and organizations know best what sanctions are likely to have the most impact on the junta and can advise on cost-benefit assessments around adverse humanitarian impacts.</p>

Focus more strategically on sanctions that will have impact	
Sanction high-value targets	<p>Target the military’s largest sources of revenue, especially offshore gas revenues that are being siphoned off by the military from MOGE.</p> <p>Target the supply of aviation fuel into Myanmar, including through sanctions on fuel suppliers as well as bans on the provision of financial and other services to shipping operators.</p> <p>Target arms networks more aggressively, including the supply chains that allow the junta to continue domestic production of small arms.</p> <p>Target MFTB and MICB for their role in providing the military with access to foreign currency.</p>
Comprehensively sanction all individuals who join the military junta’s leadership	<p>Ensure that all SAC members, including military and civilian members, face comprehensive sanctions from the US, EU, and UK.</p> <p>Ensure that all SAC cabinet officials and other core leaders face sanctions from the US, EU, and UK.</p> <p>Communicate publicly that any individuals who join the junta’s leadership will also face sanctions.</p>
Improve implementation of existing sanctions	<p>Issue public statements clarifying what existing sanctions against the junta’s State Administration Council mean, especially which high-value targets are or are not already covered.</p> <p>Conduct public enforcement actions to demonstrate that the US, EU, and UK are serious about their commitments in Myanmar.</p> <p>Provide sanctions waivers only for reasons of humanitarian aid delivery.</p>
Deploy other foreign policy tools where sanctions are not possible	<p>Enforce anti-money laundering measures to ensure that US, EU, and UK persons are not involved in facilitating financial flows to the junta.</p> <p>Expand and enforce export controls to block key supply chains, especially for arms and jet fuel.</p> <p>Conduct proactive outreach to financial institutions to ensure uptake of the business advisories issued in 2022.</p>
Adopt emerging best practices for sanctions policy	<p>Implement standing exemptions for humanitarian assistance that automatically apply to all sanctions.⁴²</p> <p>Use network sanctions wherever possible, especially when targeting the military’s cronies, enablers, and arms dealers.</p>

APPENDIX A: METHODOLOGY

This analysis is based on a review of publicly announced sanctions put in place by the United States, European Union, and United Kingdom against “persons” (individuals and entities) linked to the Myanmar military since the coup began in February 2021.

Case selection

Our analysis focuses on the US, EU, and UK. Canada is the other government that has engaged in extensive use of sanctions as a policy response to the coup, often exercising leadership. For example, on January 31, 2023, Canada became the first government to ban aviation fuel sales and shipments to the military junta.

However, we have excluded Canada from this analysis for two primary reasons. First, the scale of Canadian economic activity that intersects with Myanmar in some way, and is therefore addressable through the use of sanctions, is relatively small when compared to the US, EU, and UK. This means that, while still having symbolic importance, Canadian sanctions are less likely than those put in place by the US, EU, and UK to contribute to concrete impacts.

Second, Canada did not dismantle its Myanmar-sanctions program from the early 2000s to the same extent as the US and EU (which included the UK at the time). When the coup began in 2021, Canada already had sanctions in place on 82 Myanmar persons, including 66 that have still not been sanctioned by the US, EU, or UK. Yet Canada continues to have sanctions in place against numerous Myanmar military members who were born in the 1930s and 1940s and were likely either retired or deceased before the 2021 coup began.

Focus on post-coup targeted sanctions

Our analysis focuses on targeted sanctions enacted in response to the 2021 coup. The US, EU, and UK had some sanctions in place against the Myanmar military before the coup – most of them for the military’s role in the Rohingya genocide and subsequent atrocities in 2018, although some are holdovers from the previous era of military rule. The US, EU, and UK had active sanctions against 47 Myanmar persons prior to the coup. Forty-four of these are excluded from this analysis, with the remaining three included because they have received further sanctions since the coup. Indeed, many of the architects of the Rohingya genocide have also been involved in the coup. This leaves a total of 154 distinct persons sanctioned by one or more of the governments in our dataset.

This analysis also focuses on targeted sanctions against individuals and entities. In the US, this means we focus on additions to the SDN list maintained by the Treasury Department’s Office of Foreign Assets Control. In the UK this means the Sanctions List of the HM Treasury’s Office of Financial Sanctions Implementation. And in the EU this means the Financial Sanctions Files implemented by the European External Action Service. Other forms of restrictions – such as sectoral export controls maintained by the US Commerce Department’s Bureau of Industry and Security – are an important part of the response to the coup but are not included in our numbers.

Measurements and limitations

To assess “coordination,” we examined whether jurisdictions have sanctioned the same targets, whether the sanctions were implemented in close proximity temporally,

and whether the US, EU, and UK appear to be working together to target key networks and groupings of junta members.

To assess “impact,” we compare sanctions targets against a variety of factors, including known sources and volumes of junta revenue, documented business and financial networks, declared priorities from members of the pro-democracy movement, and our own organizations’ assessments on how likely the sanction is to materially affect the junta’s capabilities.

There are inherent limitations to this analysis. First, there is a significant amount of policy coordination that goes on between governments outside of the realm of sanctions that is not captured in this analysis. Furthermore, while overall sanctions authorizations are similarly broad for the US, EU, and UK, the specific evidentiary requirements and political imperatives relating to sanctions are different in each jurisdiction, which complicates the ability of sanctions authorities to coordinate. This is undoubtedly a barrier to effective coordination and a longer-term challenge.

Second, impact can be extremely difficult to judge, especially in the short term. It is not certain that any given sanction will have the desired impact. Sanctions can also have impacts beyond their direct legal implications. For example, as a result of a perception of future sanctions risk in a country, an investor might turn down an opportunity or a business partner might withdraw from a joint venture even if existing sanctions do not require this legally. In other words, sanctions can potentially send a message that a specific country or sector is too risky and lead to reduced business.

APPENDIX B: AUTHORIZATIONS

US, EU, and UK sanctions authorizations are sufficiently broad to allow the sanctioning of almost any target in Myanmar linked to the military coup. This does not mean sanctions can be put in place with no evidence, nor does it speak to other considerations that might exist with a specific target, but it does mean that sanctions authorities in the US, EU, and UK should not be hampered by insufficient authorizations.

US Sanctions Authorizations

The United States has many different sanctions authorities that could be applied to Myanmar, but all the targeted economic sanctions put in place against individuals since the coup have relied on President Biden's Executive Order 14014 (Feb. 2021). The authorizations in the executive order were codified in the "James M. Inhofe National Defense Authorization Act for Fiscal Year 2023," which was passed in December 2023 and included the "BURMA Act of 2022" as an amendment in Subtitle E.

Executive Order 14014 and the BURMA Act spell out the primary targets of US sanctions in Myanmar, including the coup leaders and those with leadership roles in the Myanmar military; key revenue sources of the military; those who have engaged in human rights violations and undermined democratic processes during the coup; and those who have provided financial, material, or technological support to the military.

The executive order authorizes sanctions against any leader in the military or security forces of Myanmar or in the post-coup government. It also authorizes sanctions against any entity operating in the defense sector as well as any person engaging or complicit in, "actions or policies that

undermine democratic processes or institutions in Burma; [or] actions or policies that threaten the peace, security, or stability of Burma." Realistically, any person credibly accused of being a member of the junta or supporting it with arms or financing could be included in one of these categories.

UK Sanctions Authorizations

The UK's "Myanmar (Sanctions) Regulations 2021" similarly focuses on those who are involved in undermining democracy, committing human rights abuses, or obstructing humanitarian assistance in Myanmar (Part 2, Section 6, Paragraph 2). This includes those working for the junta's State Administration Council, members of the military above the rank of colonel, those providing financial support for the military, those managing military-controlled businesses, those helping the military to obtain arms and restricted technologies, those helping the military to evade sanctions, among others (Part 2, Section 6, Paragraph 2).

EU Sanctions Authorizations

Likewise, the EU Council's Decision 2013/184/CFS, as amended after the coup with Council Regulation (EU) 2021/479, indicates that the EU intends to use sanctions to target "those responsible for undermining democracy and the rule of law and for the serious human rights violations in Myanmar/Burma," including those providing arms, technical assistance, financing, and sanctions evasion support for the military. While EU sanctions are arguably slightly more restrictive than US or UK ones, they still authorize sanctions against:

"natural and legal persons, entities or bodies whose actions, policies or activities

undermine democracy or the rule of law in Myanmar/Burma, or who engage in, or provide support for, actions that threaten the peace, security or stability of Myanmar/Burma;” and

“legal persons, entities or bodies owned or controlled by the Myanmar Armed Forces (Tatmadaw), or generating revenue for, providing support to or benefiting from the Myanmar Armed Forces (Tatmadaw).”

Again, any desirable target for whom sufficient evidence exists to substantiate allegations of support for the junta could reasonably be included in either of the two categories above.

EU sanctions do have the additional layer of requiring consensus from EU member-states. Opposition from one country can make EU-wide sanctions much more difficult – a situation that the US and UK do not face.

While these are the primary legal authorities governing each jurisdiction’s Myanmar regime, other authorities also exist – such as Global Magnitsky-style, emergency powers, anti-money laundering, and export controls – that can also be applied.

APPENDIX C: CATEGORIZATION

We categorized sanctioned entities and individuals based on their primary role in the coup. The categories are as follows:

Individuals	Entities
<p>SAC Member: Individual is or was a member of the junta State Administration Council (civilian or military).</p> <p>Junta Administration Official: Individual allegedly is or was a member of the post-coup administration, but not part of the SAC itself. This includes, for example, Cabinet Ministers, Chief Ministers of the State / Regions, and junta-appointed members of the supreme court and election commission.</p> <p>Military Officer (non-SAC): Individual allegedly is or was a high-ranking military officer but is not part of the SAC administration.</p> <p>Enabler (Individual): Individual accused of providing support to the junta, such as by helping import weapons or moving money for a sanctioned entity.</p> <p>Family Member: Individual is sanctioned for allegedly being family of a sanctioned individual.</p>	<p>State-Owned Enterprise: Entity was owned and operated by the Myanmar government prior to the coup.</p> <p>Enterprise/Entity: Enterprise or organization controlled by the military. Includes military conglomerates, veterans organizations, and the SAC itself.</p> <p>Enabler (Entity): Entity is accused of providing material support to the military, such as through arms procurement, or is owned by a sanctioned individual or entity.</p> <p>Military Unit: Entity is a unit of the Myanmar armed forces.</p>

WHO WE ARE

GLOBAL WITNESS:

For over 20 years, Global Witness has run pioneering programs to address natural resource-related conflict and corruption and associated environmental and human rights abuses. Around the globe, we have documented the economic and social injustice that results from misuse of resources such as oil, gas, minerals and timber. By focusing on the root causes of this misuse, we aim to ensure that resource riches are used instead to promote peaceful and sustainable development.



EARTHRIGHTS INTERNATIONAL:

EarthRights International is a non-governmental, non-profit organization that combines the power of law and the power of people in defense of human rights and the environment, which we define as “earth rights.” We specialize in fact-finding, legal actions against perpetrators of earth rights abuses, training grassroots and community leaders, and advocacy campaigns. Through these strategies, EarthRights seeks to end earth rights abuses, to provide real solutions for real people, and to promote and protect human rights and the environment in the communities where we work.



¹ Emma Farge, “U.N. rights envoy warns that Myanmar’s election will be a ‘fraud,’” *Reuters*, 22 Sep, 2022.

² Canada, the European Union, New Zealand, the United Kingdom, the United States, and Australia have all put in place targeted financial sanctions in response to the coup.

Appendix A describes this report’s methodology, including identification and categorization of the existing sanctions targets. Sanctions information current as of report finalization on 1 February 2023.

³ “Quality” of sanctions is more important than “quantity,” but it remains striking how much less attention and focus the violent attack on government and mass destruction of civilian villages in Myanmar has received compared to Russia’s invasion of Ukraine.

“The Brookings Sanctions Tracker,” *Brookings Institution*, last accessed 15 Jan. 2023.

⁴ See statement by US State Department Counsellor Derek Chollet on the one-year anniversary of the coup: “The United States will Ratchet Up Pressure on Myanmar,” *US Embassy Singapore*, 3 Feb. 2022.

⁵ A number of organizations have produced reports or articles outlining potential sanctions targets. While the authors of this policy brief have not verified all of these targets, we recommend that US, EU, and UK officials review the following research:

Amnesty International, *Deadly Cargo: The supply chain that fuels war crimes in Myanmar*, 3 Nov, 2022;

ASEAN Parliamentarians for Human Rights, *Time is not on our side’: The failed international response to the Myanmar coup*, International Parliamentary Inquiry final report, Nov. 2022;

Justice for Myanmar, “EXPOSED: Companies brokering arms & equipment to Myanmar military,” 11 Aug. 2022;

Justyna Gudzowska & Yadanar Maung, “It’s Time to Take the Gloves Off on Myanmar,” *The Diplomat*, 14 Nov. 2022;

Special Advisory Council for Myanmar, *Fatal Business: Supplying the Myanmar Military’s Weapons Production*, 16 Jan. 2023;

Keel Dietz, “Myanmar Junta’s Execution of Activists Casts Harsh Light on Lack of U.S. Sanctions on Oil and Gas,” *Just Security*, 3 Aug. 2022.

⁶ DFDL, “Myanmar: SAC Reconstitutes Energy Sector Ministries,” 5 May 2022; Eleven Media Group, “SAC appoints U Myo Myint Oo as Union Minister for Energy,” 6 Aug. 2022; Htet Myet Min Tun et al., *An Attempt to Lead Myanmar Back to*

the Future? Data on the State Administration Council Regime’s Union Ministers, ISEAS – Yusof Ishak Institute, 22 Oct. 2021; The Irrawaddy, “Myanmar Junta Replaces Two Ministers With Loyalists,” 15 Nov. 2022; Khine Lin Kyaw, “Myanmar Junta Announces Cabinet Reshuffle With Slight Changes,” *Bloomberg*, 19 Aug. 2022; Wikipedia.org, “Provisional Government of Myanmar.”

⁷ US Department of Treasury, “Publication of Business Advisory on Heightened Risks Associated with doing Business in Burma,” 26 Jan. 2022; Gov.UK, “Overseas Business Risk: Myanmar (Burma),” 28 Feb. 2022.

⁸ US Department of Commerce, “Commerce Implements New Export Controls on Burma and Makes Entity List Additions in Response to the Military Coup and Escalating Violence against Peaceful Protesters,” 4 Mar. 2021.

⁹ The EU has enacted an embargo on arms and equipment, export restrictions on equipment for monitoring communications that might be used to target the Myanmar public, an export ban on dual-use goods for use by the military and border guard police, and a prohibition on training and cooperation with the Myanmar military. Likewise, the UK has prohibited the export, supply, delivery, transfer, and licensing of goods and technology that could be used by the military to commit abuses. The UK has also banned technical assistance, financial services, and brokering services to the military.

¹⁰ Special Advisory Council for Myanmar, *Fatal Business*, note 5.

¹¹ According to an assessment of Myanmar SOEs by the Natural Resource Governance Institute, only four (Myanmar National Airlines, Myanmar Economic Bank, Myanmar Foreign Trade Bank, and Myanmar Investment and Commercial Bank) have semi-independent boards that exercise oversight separately from the government departments controlling the SOEs. Even these four do not have separate legal identities from the government ministries controlling them. Andrew Bauer, et. al. *State-Owned Economic Enterprise Reform: The Case of Natural Resource Enterprises*, Natural Resource Governance Institute, 10 Jul, 2018, at p. 16.

¹² Prak Chun Thul, “Myanmar minister attends ASEAN defence meeting despite calls to exclude junta,” *Reuters*, 22 June 2022.

¹³ Ingyin Naing, “Myanmar’s UN Ambassador Reportedly Renewed for Another Year Despite

Junta's Opposition," *Voice of America*, 12 Dec. 2022.

¹⁴ Kelley Currie, "Democracies Must Stop Playing Games with Myanmar's Representation at the United Nations," *Just Security*, 21 Oct. 2022.

¹⁵ ASEAN Parliamentarians for Human Rights, "Letter to the UN Secretary-General on UN agencies engagement with the Myanmar junta," 23 Sep. 2022.

¹⁶ Paul Eckert and Khin Maung Nyane, "Myanmar junta gets effective diplomatic downgrade as a result of military coup," *Radio Free Asia*, 19 May 2022.

¹⁷ A full list of pre-coup state-owned enterprises can be found at: Andrew Bauer et al., note 11, at p. 15.

¹⁸ Andrew Bauer, et al., note 11, at p. 2.

¹⁹ Thinzar Shunlei Yi, "The U.S. Can Put Sanctions on Russian Gas to Punish Putin. I'm Asking It to Do the Same in Myanmar," *The New York Times*, 23 June 2022; Progressive Voice, "CSO Statement: While people of Myanmar demand sanctions on junta run gas enterprise, Chevron and Total bankroll abuses," 2 Aug. 2021; National Unity Government, Policy on Sanctions, *Online Burma/Myanmar Library*, 9 Nov. 2021; Testimony of Hon. Thomas H. Andrews, UN Special Rapporteur on the situation of Human Rights in Myanmar, U.S. Senate Foreign Relations Committee Subcommittee on East Asia, The Pacific and International Cybersecurity Policy, Hearing: "U.S. Response to the Coup," 25 Mar. 2021;

Human Rights Watch, "Myanmar: Urgent Action Needed to Block Foreign Revenue," 25 Jan. 2022.

²⁰ Kenneth Vogel & Lara Jakes, "Chevron is lobbying the Biden administration not to impose sanctions on Myanmar," *The New York Times*, 22 Apr. 2021;

EarthRights International, "How Big Oil in Myanmar Uses the Language of Human Rights to Justify Complicity in Atrocity Crimes," Nov. 2021; TotalEnergies, "TotalEnergies withdraws from Myanmar," 21 Jan. 2022; Rebecca Radcliffe, "Chevron and Total withdraw from Myanmar gas project," *The Guardian*, 21 Jan. 2022.

²¹ EarthRights International, *Minimal Impact: The Effects on Thailand's Energy Security of Disrupting Myanmar Gas Imports*, Jan. 2023.

²² For more discussion about the potential humanitarian impacts of MOGE sanctions, see Keel Dietz, note 5.

²³ Nirmal Ghosh, "Thailand and Myanmar: Traditional rivals now brothers in arms," *The Straits Times*, 14 July 2014.

²⁴ Elaine Kurtenbach, "Myanmar executions revive pressure for more sanctions," *Associated Press*, 15 Aug. 2022.

²⁵ US Government, Executive Order 13310: Blocking Property of the Government of Burma and Prohibiting Certain Transactions, 68 FR 44853, 28 July 2003.

²⁶ US Department of Treasury, Publication of Burma General Licenses, Burma Removals, and Burma Designations, 17 May 2016.

²⁷ FIDH, "Myanmar: The European Parliament calls for further sanctions against the military," 7 Oct. 2021.

²⁸ See e.g. Jim Snyder, "After setbacks on the ground, Myanmar junta holds power by ruling the skies," *Radio Free Asia*, 28 Oct. 2022;

Human Rights Watch, "Myanmar Junta Airstrike Apparent Laws-of-War Violation," 24 Oct. 2022.

²⁹ *Myanmar Now*, "Junta's reliance on airpower grows as resistance gain ground," 29 Jan. 2022.

³⁰ In November 2022, 285 organizations sent a letter to the US government calling for action to restrict the junta's access to aviation fuel. See, Global Witness, "United States government: Take concrete action to support the people of Myanmar," 2 Nov. 2022.

³¹ Amnesty International, note 5.

³² For an overview of the policy and its implementation, see US Department of Treasury, Office of Foreign Assets Control, "Guidance on Implementation of the Price Cap Policy for Crude Oil of Russian Federation Origin" 22 Nov. 2022.

³³ Amnesty International, note 5, at p. 52.

³⁴ Special Advisory Council for Myanmar, note 5.

³⁵ For two examples in the forestry sector, see Forest Trends, "Myanmar's Timber Trade Once Year Since the Coup: The Impact of International Sanctions," Mar. 2022;

Environmental Investigation Agency, "Traders defy the law to import more teak into the USA from Myanmar than before the coup," 1 Dec. 2022.

³⁶ "Myanmar: Japan's Construction Aid Benefits Junta," *Human Rights Watch*, 23 Jan 2023.

³⁷ Sakura Murakami and Simon Lewis, "Japan firm got US sanctions exemption to pay Myanmar military company – Japanese official" *Reuters*, 27 Jan 2023

³⁸ ASEAN Parliamentarians for Human Rights, note 5.

³⁹ ASEAN Parliamentarians for Human Rights, "Malaysian Foreign Minister and international parliamentarians demand stronger action on Myanmar," 19 Sep. 2022; Emma Connors, "ASEAN to consider banning Myanmar from all meetings," *Financial Review*, 2 Nov. 2022.

⁴⁰ Hon. Thomas H. Andrews, note 19; UN Office of the High Commissioner for Human Rights, “Myanmar: UN expert urges Security Council resolution to stop weapons fueling spike in military attacks on civilians,” 22 Feb. 2022.

⁴¹ UN Human Rights Council, *Progress made and remaining challenges with regard to the*

recommendations of the independent international fact-finding mission on Myanmar, UN Doc. A/HRC/51/41, 21 Sep. 2022.

⁴² US Department of State, “Improving Humanitarian Aid Delivery by Expanding Authorizations Across U.S. Sanctions,” 20 Dec. 2022.