

Program on Extremism

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Tackling Hamas funding in the West

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Executive Summary

- Hamas has long created funding mechanisms in the US, Canada, and Western Europe. While the sums collected in the West constitute only a small portion of Hamas' total budget, they nonetheless contribute to the organization's functioning. Moreover, the same networks that raise funds for Hamas also disseminate propaganda and conduct other forms of political support for the group in the West.
- Charitable organizations are one of the most common vehicles used by Hamas networks in the West to collect funds for the group. Western-based charities headed by Hamas members and/or supporters raise funds in communities and, at times, obtain aid and development grants from Western NGOs and governments. Funds are then siphoned to Hamas in various ways. In many cases, the passage is indirect, as the formal recipient of the Western-based charity simply acts as a middleman and re-directs all or part of the funds to Hamas. In other cases, the recipient is an educational or humanitarian organization that belongs more or less directly to the Hamas orbit.
- Hamas is a designated terrorist organization in the US, Canada, the UK, and the European Union. Funding the organization constitutes a criminal offense in these jurisdictions. Entities that raise money for Hamas can be shut down by law in most Western countries.
- Over the years, many Western governments have conducted investigations to close charities and other entities suspected of fundraising for Hamas, as well as prosecuted their officials. Yet the outcomes of these efforts have been mixed. While some have resulted in criminal convictions, closings of organizations, and assets forfeitures, an arguably larger number of cases have ended with dismissals or acquittals.
- Based on publicly available information, this report identified investigations of organizations suspected of funding Hamas in twelve Western countries. Administrative measures that withstood appeals and other countermoves were adopted in just four countries (US, Canada, Germany, and the Netherlands). Criminal prosecutions ending with convictions have taken place only in the US.
- There are several overlapping reasons for the limited successes of efforts against entities suspected of funding Hamas:
 - Terrorism financing investigations tend to be complex, as they require evidence that is often difficult to obtain, analyze, and admit in court. This is particularly true in the case of Hamas funding, as the primary evidence often comes from Israel or other Middle Eastern countries, and therefore presents substantial admissibility and chain of custody issues.
 - Since Hamas has not been seen as a direct threat to their security, and terrorism financing investigations are labor-intensive, Western governments have not prioritized shutting down

Hamas funding mechanisms. This has been particularly true over the last 10/15 years, as the attention has been largely focused on al Qaeda, ISIS and other global jihadist groups.

- In some countries, any provision of funds to a designated terrorist organization, such as Hamas, is punishable. In others, it is necessary to meet the much higher probative threshold of demonstrating the donor's intent to fund a specific act of terrorism.
- Similarly, in some cases it was ruled that only funding Hamas' military branch should be punished. Other courts have dismissed this argument, arguing that the distinction between branches is artificial and that funding Hamas' social or political branch should also be punished.
- The US has historically played a leading role in stemming funding for Hamas. Domestically, it has designated several entities, with its most successful terrorism financing prosecution to date conducted in 2008 against a Hamas funding entity, the Texas-based Holy Land Foundation. Internationally, US authorities have frequently provided evidence to, and exerted pressure on, their counterparts in other Western countries to increase activities aimed at stemming Hamas funding mechanisms.
- Western-based Hamas funding networks regularly change their tactics, engaging in a constant cat-and-mouse game with authorities. For example, charities frequently get dissolved or simply change their names to cover their tracks.

Cryptocurrencies are also increasingly used in an effort to evade law enforcement.

- There are indications that, in the aftermath of the October 7th, 2023, attacks in Israel, the US and other Western countries will look at Hamas funding networks with renewed interest. The challenge of these investigations will be finding the balance between safeguarding the right to provide aid to the Palestinian population and thoroughly investigating and eventually stopping funding of Hamas.
- Investigations on financial milieus might also yield positive results from a security perspective. FBI Director Christopher Wray recently stated that, in light of recent developments in the Middle East, the possibility of Hamas carrying out attacks in the West cannot be discounted. "While historically our Hamas cases have identified individuals here who are facilitating and financing terrorism overseas," he stated, "we continue to scrutinize our intelligence to assess how that threat may be evolving." It is likely that this potential security threat would emanate from the same milieus that have over the years provided various forms of support to Hamas.

Hamas' fundraising activities in the West

Hamas (the acronym of *Ḥarakat al Muqāwamah al Islāmiyyah*, which in Arabic means Islamic Resistance Movement) was formed in 1987 as “one of the wings of Muslim Brotherhood in Palestine.”^[1] It has since been a key actor in Palestinian political life and the Israeli-Palestinian conflict.^[2] Hamas' declared goals are the destruction of the state of Israel and the creation of an Islamic state in its stead.

Over the years, Hamas has claimed responsibility for hundreds of attacks against Israeli military and civilian targets. At the same time, it engages in extensive political and social activities. As for the former, the group has been ruling the Gaza Strip since 2007, after winning a majority of seats in the Palestinian Legislative Council elections and then forcefully removing Fatah leaders from the territory. The group engages on the local and international scene as a *de facto*-recognized political actor. As for the latter, it seeks to provide Palestinians living under it with services ranging from education to health.

In order to sustain this large apparatus, Hamas needs to raise substantial funds. A large percentage of the organization's budget comes from foreign donors. Qatar, Turkey, and Iran have, in recent years, been the main state sponsors of Hamas, sending the organization hundreds of millions of dollars.^[3] Hamas can also count on a broad network of wealthy private donors and charities that collect funds among sympathizers throughout the Arab and Muslim world. Moreover, the organization has established its own business activities, not just inside the Gaza Strip (where it also taxes other

local businesses),^[4] but also in other parts of the world. For example, in May 2022, the US Department of Treasury designated a network based out of several Middle Eastern and North African countries managed by Hamas's Investment Office that “held assets estimated to be worth more than \$500 million.”^[5] Additionally, Hamas has long skimmed off the large humanitarian aid that flows into the Gaza Strip from NGOs and the international community.^[6] While exact numbers are hard to obtain, estimates put the organization's annual turnover in the hundreds of millions.^[7]

Even though they arguably represent only a small percentage of its total revenues, over the last few decades, Hamas has developed extensive funding mechanisms in the West. The schemes utilized to collect funds in the West are somewhat similar to the Middle East (with the obvious exception of direct state funding): donations, charities, and business activities. But the substantial difference between the West and the Middle East is the legal status of Hamas. The organization, in fact, is designated as terrorist in the US,^[8] Canada,^[9] the European Union^[10] and the UK.^[11] Consequently, collecting and sending funds for Hamas constitutes an illegal act in all these jurisdictions.

Nonetheless, the contrasting activities carried out by most Western governments against Hamas' fundraising efforts over the last two decades have achieved only limited results. The reasons for these dynamics are multiple and overlapping. First, and most obviously, like members of most illegal organizations, Hamas

operatives go to great lengths to conceal their activities. Concealment tactics range from setting up elaborate networks of interrelated front charities and businesses to moving funds in ways that are more difficult to track, such as cash, *hawala*, or cryptocurrencies.

Secondly, many experts argue that most Western governments have not prioritized shutting down Hamas' funding mechanisms. Since Hamas has historically not been seen as a direct threat to their security, and terrorism financing investigations are notoriously complex and labor-intensive, Western governments have often prioritized investigations on financing mechanisms established by terrorist organizations, such as al-Qaeda and the Islamic State, which are considered to constitute a more immediate threat.

Finally, many of the challenges to countering Hamas funding in the West come from its legal aspects. In order to break down the many complex legal issues that challenge actions against Hamas funding mechanisms, it might be useful to outline a hypothetical scenario summing up many of the dynamics routinely seen at play in actual cases throughout the West. While each case is different, and legal frameworks vary from country to country, some patterns are fairly common throughout the West.

- **Establishing the Investigation:** In most cases, Western authorities first come to know about Entity X (which could be a charity, business, etc.) that is suspected of sending money to Hamas in two ways. The first is internal, that is, their own security and/or financial apparatuses gathered information indicating that Entity X might be collecting funds for the terrorist organization. Said information could be that one or more of the people behind Entity X are vocal Hamas supporters or had

previously operated Hamas-linked structures, or closely associate with known Hamas-leaning structures, or that Entity X has a pattern of financial transactions whose recipients in the Middle East appear to be in various ways adjacent to Hamas.

- **Early Sources of Evidence:** The impetus for the opening of an investigation might also be external. In that case, as part of the regular exchange of intelligence, the authorities of a Western country receive information from a friendly government about a supposed Hamas-funding entity that is operating on its territory. In many cases, Israel is the country providing that information to their Western counterparts. Historically, the US government has also been proactive in providing allies with intelligence about Hamas funding networks. Additionally, some Arab countries have also occasionally played that role, particularly in recent years. It is important recognize that "intelligence" is not the same as admissible evidence, and that U.S. terrorism trials frequently involve what is sometimes referred to as "evidence from non-permissive environments" (like battlefields) where the information has been collected for reasons other than trials in the U.S. This type of information/evidence presents a challenge when it comes to authentication in U.S courts, although there is a growing body of law on this issue.
- **Focusing on Full Investigation:** Once the information is obtained and preliminarily substantiated, Western authorities open an investigation on Entity X. In many cases, Entity X claims to fulfill humanitarian needs—such as funding hospitals and providing food, water, or educational efforts for local children in Gaza, other Palestinian territories, or refugee camps in adjacent countries. The first challenge for authorities is the difficulty of

tracing who the recipients of those funds are. Often, the suspicion triggering the investigation is that Entity X's declared recipient may not be the actual beneficiary of the funds, but rather a conduit to funnel the funds to Hamas.

- **Establishing Knowledge and Intent:** This deceptive intention can be very difficult to prove. Charities are intended to hold a high degree of transparency, but disclosure requirements and thoroughness of checks by controlling authorities vary substantially. Consequently, there is not always a clear picture of an entity's financial dealings. Additionally, if there is a second transfer of funds from Entity X's recipient to a third party, it is difficult to find evidence of Entity X's awareness of the third party's identity, or even that the transaction ever took place. The issue is more acute when the investigation focuses on territories such as Gaza or Palestinian refugee camps, where Western authorities have limited access and insights.
- **Circuitous Routes of Funds:** In substance, the existence of just one intermediary can make it impossible for any legal case to be brought against Entity X. This is not *per se* unfair, as in a democratic society, typically the burden of proof cannot be inverted and put on the defendant. While there is a right to obtain all relevant documents from Entity X, it is up to investigating authorities to demonstrate that Entity X knowingly donated funds to another entity that, in turn, funneled the money to Hamas. While it is not unreasonable for authorities to suspect that Entity X's knowledge of this second transaction, perhaps based on its leadership's public sympathy expressed for Hamas, the matter needs to be proven with hard evidence that meets the legal requirements.

- **Heightened Intent Element in Some Countries:** In some Western countries, the law requires authorities to meet an even higher evidentiary threshold. Some terrorism financing legislations stipulate that, in order to be punishable, the donor must be aware the funds are being used for specific acts of terrorism. This is a very high bar, because it is rare that even those who intend to finance a specific terrorist attack openly express so.
- **US Lesser Intent Standards:** In some countries, such as the US, the bar is lower, as any provision of funds to a designated terrorist organization, such as Hamas, is considered a criminal offense irrespective of how the organization uses it. However, even in this case, making a solid legal case against Entity X is not easy. In many cases, Entity X will likely fund organizations such as clinics, schools, or NGOs that are to some degree within the orbit of Hamas. They might have close connections to Hamas but are formally independent. It is not an easy task to demonstrate that a) they are *de facto* Hamas and b) Entity X knew that.
- **Conflation of Political and 'Military' Wing:** Related to this is the argument about branches. In several European countries, it has been argued that funding Hamas' so-called military branch, the Izzedin al Qassam Brigades, constitutes an illegal activity. However, funding organizations that have a connection to the organization's social branch (schools, clinics, etc.) should be considered differently, as they provide useful humanitarian services. Those who oppose this argument claim that the separation between the military and the social branches of Hamas—like any other terrorist organization—is a political-legal fiction devoid of logic. They claim that it is similar to

arguing that those who deal narcotics or launder funds for a drug cartel are less useful to the organization and therefore less problematic than those who use weapons to advance its goals. Each activity is, in its own way, functional to the life of the organization, and financing a non-directly violent activity does not differ from a purely military one. This is also considering the fungible nature of money.

These dynamics constitute the main—but not all—challenges that Western governments face when attempting to thwart funding of Hamas. Needless to say, many of them stem from sacrosanct civil liberties guarantees that should not be infringed. Moreover, many Western-based entities that work in areas controlled by Hamas do admirable and legitimate work in providing much-needed aid to the civilian population. They should not fall under blanket suspicions of financing terrorism. In sum, finding the balance between safeguarding the right to provide aid to the Palestinian population and thoroughly investigating and eventually stopping funding of Hamas is a complex task. As such, the investigative, political, and legal challenges facing Western authorities are plentiful.

Against this backdrop, authorities throughout the West have expressed their renewed concerns about Hamas' funding mechanisms in the wake of the October 7, 2023 attacks in Israel. The issue is particularly controversial because several organizations that have been suspected of funding Hamas have been recipients of funding from Western governments. Tellingly, on October 11th, the President of the European Commission, Ursula von der Leyen, stated that “it is important that we carefully

review our financial assistance for Palestine. EU funding has never and will never go to Hamas or any terrorist entity. So we will now again review the entire portfolio in light of an evolving situation on the ground.”^[12] Since then, several European countries have either been suspended or put under review aid programs for Palestinians.^[13]

Over the last few weeks, some have also argued that Western governments should also apply a higher degree of scrutiny when funding NGOs that, while not suspected of financially supporting Hamas directly, have glorified its acts, supported violence, or expressed antisemitic views. In that regard, Swedish Minister for Aid and Foreign Trade Johan Forssell stated that “we cannot unquestioningly continue to pay out million after millions of Swedish taxpayers' money to actors who cannot unreservedly distance themselves from and condemn this type of bestial terrorist act that we have seen.”^[14]

Having outlined some of the main dynamics related to Hamas funding common throughout the West, the rest of this report analyzes specific cases in individual countries. Although non-exhaustive, it aims to provide a short overview of the most relevant Hamas funding-related investigations conducted over the last thirty years, highlighting frequent patterns and challenges.^[*]

[*] The Program on Extremism would like to thank the law enforcement professionals and experts who provided feedback on drafts of this report.



 **CANADA**

- IRFAN Canada**
- Listed as terrorist entity (2014)

 **UNITED STATES**

- Holy Land Foundation (HLF)**
- Convicted of providing material support to Hamas (2008)
- KindHearts**
- Designated (2006)
- Union of Good**
- Designated (2008)

 **THE NETHERLANDS**

- Stichting Al Aqsa**
- Banned (2003)
- Stichting Israa**
- Criminal case ongoing

 **SWEDEN**

- Al Aqsa Spannmål Stiftelse**
- US-designated
 - Chairman charged, acquitted (2006)

 **UNITED KINGDOM**

- INTERPAL**
- US-designated
 - Inquiries by the Charity Commission
 - No measures
- IRW**
- Israel and UAE-designated
 - No measures

 **DENMARK**

- Al Aqsa Denmark**
- US-designated
 - Chairman charged, acquitted (2008)

 **BELGIUM**


- Al Aqsa Humanitaire/Aksahum**
- US-designated
 - No measures

 **GERMANY**

- Al Aqsa Int. Foundation**
- Banned (2002)
- IHH**
- Banned (2010)

 **FRANCE**

- CBSP**
- US-designated
 - No measures

 **AUSTRIA**

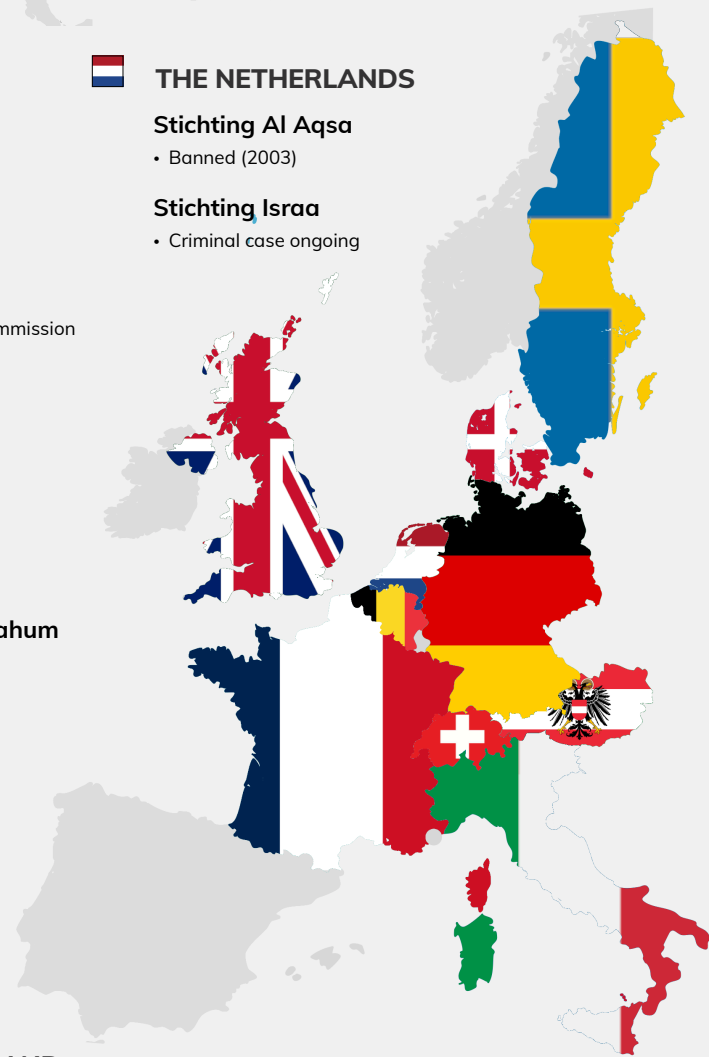
- PVÖ**
- US-designated
 - Criminal case dismissed (2008)

 **SWITZERLAND**

- Association de Secours Palestinien (ASP)**
- US-designated
 - No measures

 **ITALY**

- ABSPP**
- Official charged (2001), acquitted
 - Bank accounts frozen (2021)



United States of America

Over the last three decades, the United States is without a doubt the Western country that has most aggressively pursued all forms of terrorism financing. US authorities have done so domestically and internationally, seeking to freeze assets of foreign-based terrorism funding schemes and pressuring allied countries to take measures against terrorism funding. The centrality of the US role in fighting terrorism financing stems from various factors: its substantial capacity to influence the behavior of other countries (thanks to its role as a super-power); the dominant role of several American-based financial structures, which create mechanisms and standards adopted worldwide; and the size and sophistication of its intelligence community, which have therefore an unparalleled ability to uncover information and influence partners.

The US approach to stop the funding of terrorism is largely based on publicly designating “those people and entities involved in terrorist enterprises and preclud[ing] individuals and entities from providing material support or resources to, or engaging in financial transactions with, terrorists.”^[15] The two relevant designation lists are the State Department’s list of Foreign Terrorist Organizations (FTOs),^[16] implemented pursuant to 18 U.S.C. § 2339B^[17] (the “material support”

statute), and the Department of the Treasury’s list of Specially Designated Global Terrorists (“SDGTs”), implemented via the International Emergency Economic Powers Act, 50 U.S.C. §§ 1701–05 and Executive Order (EO) 13224.^[18] Under US law, providing funding to entities that are designated under one of these lists constitutes a criminal offense. The designations are a form of an official embargo of individuals and subnational organizations, where it becomes a crime for anyone subject to U.S. jurisdiction to willfully engage in financial transactions (including providing services) to designated entities.

The system for thwarting terrorist financing in the US has evolved substantially since September 11, 2001. It currently relies on a strong Anti-Money Laundering / Countering The Financing Of Terrorism (AML/CFT) legal framework^[19] with a great deal of cooperation between numerous agencies, including, but not limited to, the Department of the Treasury, the Department of Justice, the Federal Bureau of Investigation,^[20] the Department of Homeland Security, the Department of State, the National Counterterrorism Center (NCTC), and others.^[21] Attempts to stop illicit financing include law enforcement efforts, financial/regulatory measures, and international engagement.^[22] An effective AML/CFT system also requires

^[19] The Bank Secrecy Act (BSA) is the common name for a series of laws and regulations enacted in the US to combat money laundering and the financing of terrorism. The BSA provides a foundation to promote financial transparency and deter and detect those who seek to misuse the U.S. financial system to launder criminal proceeds, finance terrorist acts, or move funds for other illicit purposes,” “Anti-Money Laundering / Countering The Financing Of Terrorism (AML/CFT).” FDIC Banker Resource Center”

^[20] The Terrorist Financing Operations Section (TFOS) of the FBI's Counterterrorism Division was formed immediately after 9/11. “The mission of the TFOS has since evolved into a broader strategy to identify, investigate, prosecute, disrupt and dismantle incrementally, all terrorist related financial and fund-raising activities.” “Identifying, Tracking and Dismantling the Financial Structure of Terrorist Organizations,” Testimony by John S. Pistole before the U.S. Senate Committee on Banking, Housing, and Urban Affairs, Sept. 25, 2003.

effective due diligence procedures for those customers who present a high risk for terror financing or money laundering, as well as for foreign correspondent accounts and private banking services.^[23]

While in recent decades US counterterrorism has largely prioritized global jihadist groups like al-Qaeda and the Islamic State, Hamas has not been overlooked. The Palestinian organization was first designated a terrorist organization in 1995 pursuant to Executive Order 12947,^[24] and in 1996, pursuant to the Antiterrorism Act. On October 8, 1997, the State Department designated Hamas a Foreign Terrorist Organization (FTO).^[25] In November 2001,^[26] Hamas was added to the list of Specially Designated Global Terrorist (SDGT) organizations subject to action under Executive Order 13224, which “provides authority for the designation (and blocking of assets) of additional individuals or entities...”^[27]

Individuals and networks providing various forms of support for Hamas have been active in America for decades.^[28] Small numbers of Palestinians who belonged to Muslim Brotherhood networks in the Gaza Strip and the West Bank arrived in the US in the 1960s to study at American universities or as immigrants/refugees (Hamas, as its charter states, is “one of the wings of the Muslim Brotherhood in Palestine”).^[29]

In the months following the 1987 formation of Hamas, Muslim Brotherhood (MB) branches and offshoots throughout the world activated themselves to assist the newly formed organization.^[30] According to internal documents released in federal court, in 1988 the head of

the Palestine Section of the MB in the Middle East traveled to the US where he met with fellow Muslim Brothers to seek their support.^[31] The meeting resulted in the formation of the Palestine Committee of the MB in America, a subgroup of the MB in the US made up mostly of members of Palestinian origin.

An October 1992 internal memorandum of the Palestine Committee clearly explained the MB’s vision of the Israeli-Palestinian conflict:

... Palestine is the one for which Muslim Brotherhood prepared armies – made up from the children of Islam in the Arab and Islamic nations to liberate its land from the abomination and the defilement of the children of the Jews and they watered its pure soil with their honorable blood which sprouted into a jihad that is continuing until the Day of Resurrection and provided a zeal without relenting making the slogan of its children “it is a Jihad for victory or martyrdom” ... ^[32]

he document also called on the Committee to work to “increase the financial and the moral support for Hamas,” to “fight surrendering solutions,” and to publicize and focus on “the savagery of the Jews.”

Reflecting the traditional pyramidal structure of Brotherhood organizations, the Committee was composed of the heads of three U.S.-based organizations that had been set up to aid Hamas in Palestine: the general purpose Islamic Association for Palestine (IAP), the financial arm represented by the Occupied Land Fund (which later became the Holy Land Foundation, HLF), and the United Association for Studies

^[25]“Foreign Terrorist Organizations.” Department of State. Bureau of Counterterrorism. “Foreign Terrorist Organizations (FTOs) are foreign organizations that are designated by the Secretary of State in accordance with section 219 of the Immigration and Nationality Act (INA), as amended. “Terrorist Designations and State Sponsors of Terrorism.” Department of State. Bureau of Counterterrorism.

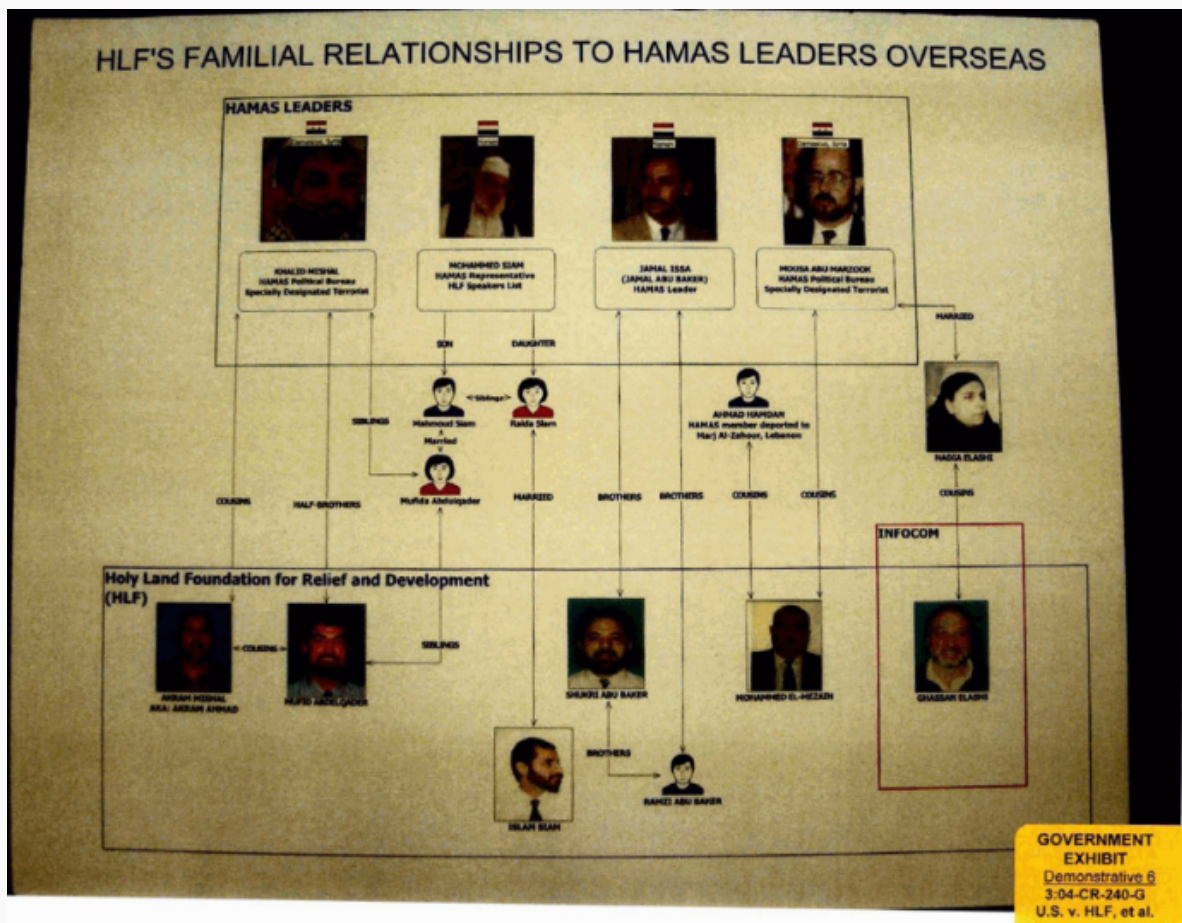
and Research (UASR), a think tank. These three organizations, each operating in its field but all deeply interconnected, constituted the public face of the secret structure of the MB/Hamas in America.

Since the US government first designated Hamas as a terrorist organization, US authorities have conducted several activities to clamp down on this network, including deporting and prosecuting Hamas operatives and shutting down multiple front organizations. Arguably, the most significant case was the investigation against the Holy Land Foundation (HLF), which is to date the largest terrorism financing case in US history.

Originally incorporated in California in 1989 as the Occupied Land Fund, and later relocated to Richardson, Texas, the Holy Land Foundation operated as Hamas' chief U.S. fundraising source from 1993 through 2001.^[33] HLF was the brainchild of top Hamas leader, Mousa Abou Marzook, who lived in the US for several years (obtaining graduate degrees in Colorado and Louisiana) and was identified as a Specially Designated Terrorist by the US government in 1995.^[34]

The organization tried to hide its support for Hamas by funneling money through zakat committees and charitable societies in the West Bank and Gaza.^[35] On December 4, 2001, the

Figure 1
Document #1159, Exhibit #024-0007 (Demonstrative 6), "HLF Familial relationships to Hamas leaders overseas".



US froze HLF's assets, labeling it a Hamas front organization under Executive Order 13224.^[36] A few years later, the US Department of Justice criminally prosecuted^[37] the entity and five of its officials: Shukri Abu Baker; Mohammad El-Muzain; Ghassan Elashi; Mufid Abdulqader; and Abdulrahman Odeh.^[38]

After a mistrial in 2007^[39] and a second trial in 2008,^[40] a federal jury convicted the defendants on all counts,^[41] including charges of providing material support to a foreign terrorist organization^[42] and tax and money laundering violations. The defendants were sentenced, with the added terror enhancement, to prison sentences of up to 65 years.^[43] The organization was ordered to forfeit over \$12 million, which the government alleged it had funneled to Hamas.^[44] During the course of the trials, the prosecution demonstrated through

documents and testimonies the movement of funds from HLF to various Hamas social committees and other entities overseas.^[45]

In affirming the HLF defendants' convictions in 2011, the 11th Circuit Court of Appeals stated, "The government produced voluminous evidence obtained from covert surveillance, searches, and testimony showing a web of complex relationships connecting the defendants to HAMAS and its various sub-groups. The financial link between the Holy Land Foundation and HAMAS was established at the foundation's genesis and continued until it was severed by the Government's intervention in 2001."^[46]

Following a pattern commonly observed throughout the West, HLF was immediately replaced by a substitute organization fulfilling

Figure 2

Ghassan Elashi speaks with the media during a press conference in front of the HLF headquarters in Richardson, Texas.



the same goals. In fact, after HLF and the Al-Qaeda-linked Global Relief Foundation (GRF) were shut down by the government in December 2001 as supporters of terrorism,^[47] a new charity, KindHearts for Charitable Humanitarian Development (KindHearts), was incorporated in Akron, Ohio, a month later, in January 2002.

“Former GRF official Khaled Smaili established KindHearts from his residence,” reads Treasury’s press release, “with the intent to succeed fundraising efforts of both HLF and GRF, aiming for the new NGO to fill a void caused by the closures. KindHearts leaders and fundraisers once held leadership or other positions with HLF and GRF.”^[48] One such KindHearts official was former HLF official Mohammed El-Mezain, later indicted in the HLF case on charges of providing material support to Hamas.^[49] The government noted that “SDGT Khalid Mishaal, Hamas’ Secretary General based in Damascus, Syria, identified El-Mezain as the Hamas leader for the U.S. At the time, Mishaal advised that all financial contributions to Hamas from individuals in the U.S. should be channeled through El-Mezain.”^[50]

In February 2006, the Department of the Treasury froze KindHearts’ assets, on the grounds that the entity also provided support for foreign terrorist organizations. The Department of the Treasury claimed that KindHearts was fundraising for Hamas-affiliated organizations in the West Bank and Lebanon “behind the façade of charitable giving,”^[51] and that it was the “progeny” of HLF and GRF.^[52]

Another important investigation of Hamas funding in the US took place in 2004 when the Justice Department announced the indictments of two American residents and a third man, based in the Middle East, who prosecutors

accused of having worked for years to finance Hamas’s terror attacks.^[53] Muhammad Hamid Khalil Salah of suburban Chicago and Abdelhaleem Hasan Abdelraziq Ashqar of suburban Washington were arrested. An arrest warrant was issued for top Hamas leader Mousa Abou Marzook, who had lived many years in the US but was deemed to be in Syria at the time.^[54]

All three men were indicted on racketeering conspiracy^[55] and other charges, but not with “material support” because their relevant conduct predated the establishment of the crime in October 1997. The Justice Department also sought to have them forfeit \$2.7 million and other assets, to settle the money prosecutors say was illegally funneled to Hamas to finance attacks over a number of years.^[56] Salah was also charged with providing material support for terrorism and obstruction of justice.^[57] Authorities asserted that after his release from prison in Israel in 1997, he had directed an unidentified co-conspirator in October 1999 in Chicago to scout potential targets for terrorist attacks in Israel.^[58]

In February 2007, after deliberating for 14 days, a federal jury in Chicago acquitted Salah and Ashqar of conspiring to support terrorism through racketeering but convicted them of obstruction of justice.^[59] Ashqar was also convicted of criminal contempt and sentenced to 11 years in prison for refusing to testify before a federal grand jury investigating Hamas support in the US, despite receiving immunity from prosecution, and turning down the government’s offer to place him and his family in the Federal Witness Protection Program.^[60] Salah was sentenced to 21 months in prison.^[61]

An important designation of a Hamas network with international implications took place in November 2008, when the Department of the

Treasury designated, under Executive Order 13224, the Union of Good, a large international umbrella organization created by Hamas leaders in October 2000 to collect and transfer funds to the terror group.^[62] According to the designation, “the Union of Good acts as a broker for Hamas by facilitating financial transfers between a web of charitable organizations,”^[63] some of which were previously designated by the U.S. for supporting Hamas. One such organization, the Al Salah Society, directed by Ahmad Al Kurd, a high-ranking Hamas leader in Gaza, was designated by the U.S. Department of the Treasury in 2007.^[64] According to US authorities, the Al Salah Society financed Hamas terrorists and their families during the first Intifada, recruited youth to continue Hamas's activities, and provided financial support for social welfare.^[65]

Some of the charitable organizations in the Union of Good system included European-based entities, such as the International Palestine Relief and Development Fund (Interpal) in the UK, the Al Aqsa Foundation in Germany, the Comité de Bienfaisance et de Secours aux Palestiniens (CBSP) in France, the Association de Secours Palestiniens (ASP) of Switzerland, and the Palestinian Association in Austria (PVÖ).

The Union of Good was headed by the late Yusuf al Qaradawi,^[66] an Egyptian-born Muslim cleric and spiritual leader of the Muslim Brotherhood, who resided in Qatar until his death in 2022.^[67] Al Qaradawi is notorious for his anti-Semitic views and even described Hitler as one of the many carrying out God's commands of punishing Jews for their corruption.^[68] “Throughout history,” he stated, “Allah has imposed upon the Jews people who would punish them for their corruption... The last punishment was carried out by Hitler. By means of all the things he did to them – even though they exaggerated this issue – he

managed to put them in their place. This was divine punishment for them... Allah willing, the next time will be at the hand of the [Muslim] believers.”^[69] A review of Qaradawi's sermons and writings further reveals his extremism, such as calling for the killing of US and British troops in Iraq as legitimate resistance^[70] and issuing fatwas authorizing suicide bombings^[71]

Authorities have also brought terror finance and related criminal charges against corporate defendants for violations of sanctions imposed by the Department of the Treasury. One such corporation, InfoCom Corporation, and its principals were convicted in July 2004 on numerous charges, including those related to their financial dealings with Hamas leader Mousa Abu Marzook.^[72] InfoCom was an internet service provider owned and operated by two brothers who were affiliated with HLF, Ghasan and Bayan Elashi. Despite Marzook's designation as an SDT, InfoCom accepted Marzook as an investor and secretly disbursed funds to him through his wife. After a jury trial, the two Elashi brothers and others were convicted of violating the International Emergency Economic Powers Act (IEEPA)^[73] by conspiring to deal in the property of an SDT and conspiring to commit money laundering.^[74]

In addition to criminal prosecutions by the federal government, litigation has been mounted by private citizens harmed by terror attacks committed by Hamas. Several statutes, including the Anti-Terrorism Act's (ATA) establish private right of action under 18 U.S.C. §2333 (“Section 2333”) and the terrorism exceptions to the Foreign Sovereign Immunities Act under 28 U.S.C. §1605A and 28 U.S.C. §1605B, allow private individuals to recover funds for injuries resulting from terrorist violence. Under these laws, the plaintiffs may sue individuals, groups, institutions, and countries that have allegedly provided material

support to terrorism or terrorist groups. Lawsuits of this type have been brought against numerous defendants, including charitable organizations.

In 1996, 17-year-old David Boim, a US citizen living in Israel, was killed by Hamas members who shot him while he was waiting at a bus stop with his high school classmates. In 2000, his parents brought suit in US federal court against several individuals, the HLF, and other fundraising organizations including, the Quranic Literacy Institute (QLI), the American Muslim Society (AMS), as well as its alter ego, Islamic Association for Palestine (IAP)— under the ATA. The suit alleged that the defendants provided support and contributions to Hamas, whose operatives, in turn, used those funds to carry out the attack on David Boim.^[75] In 2004, the jury awarded \$52 million in damages to the Boims against HLF and two other organizations. Under the statute's provision for treble damages, the trial court tripled that amount to \$156 million.^[76] After litigation about the statute's interpretation^[77] and a series of appeals, the 7th Circuit Court of Appeals in December 2008 upheld the \$156 million judgment against the three charities accused of funneling money to terrorist groups.^[78]

The Boims have been unable to collect from this judgment. "When time came to pay the Boim judgment, IAP/AMS and HLF claimed to be out of business and to have ceased operations" after HLF's assets had been seized by the government, and several of its leaders were subsequently convicted of terrorist activity.^[79] In 2017, the parents filed a new lawsuit against American Muslims for Palestine (AMP), Americans for Justice in Palestine Educational Foundation (AJP), and an individual, Rafeeq Jaber—a founder of AMS and president of IAP—to hold them liable for the 2004 jury verdict and subsequent federal judgments under the

Anti-Terrorism Act. The Boims alleged that the defendants in the second case were alter egos and successors of HLF, AMS, and IAP— the entities that were originally found to be liable under the Anti-Terrorism Act— and that they were liable for the uncollected remainder of the \$156 million judgment.^[80]

The trial court judge in the second case allowed limited jurisdictional discovery and decided that the entities and individuals were not alter egos of the defunct nonprofits, subsequently dismissing the action for lack of subject matter jurisdiction.^[81] However, the 7th Circuit Court of Appeals reversed the trial court's decision and remanded the case for renewed proceedings.^[82] The case continues.

In recent years, there appear to have been fewer investigations against Hamas in the US—or at least a smaller number has reached a tangible outcome. According to the US Department of the Treasury, while Hamas may still seek to use the US financial system to raise or move its funds, as of 2022 the group appeared to be less active in the US in its traditional financial efforts than ISIS, Hezbollah, and Al-Qaeda.^[83] Yet there are concerns that the smaller number of investigations on Hamas is not a consequence of its diminished fundraising activities but, rather, of a lower level of attention on the part of the US government. In substance, over the last 10/15 years, Hamas has not been a priority for federal law enforcement and intelligence agencies.^[84]

The events of October 7th are likely to lead US authorities to increase their focus on the group. Tellingly, on October 18th, the Department of the Treasury designated "six individuals associated with Hamas's secret investment portfolio, two senior Hamas officials, and a Gaza-based virtual currency exchange and its operator."^[85] On October 20th, the Financial Crimes

Enforcement Network (“FinCEN”) of the Department of the Treasury issued an alert to assist financial institutions in identifying funding streams for Hamas.^[86] On October 27, the Department of the Treasury’s Office of Foreign Assets Control (OFAC) targeted “additional assets in Hamas’s investment portfolio and individuals who are facilitating sanctions evasion by Hamas-affiliated companies.”^[87] And most recently, on November 14, in coordination with the UK, the US designated “key Hamas officials and the mechanisms by which Iran provides support to Hamas and Palestinian Islamic Jihad (PIJ).”^[88] More actions are likely to follow in the coming months.

While these actions targeted Hamas’ financial networks outside the United States, there are indications that networks close to the group still operate extensive funding operations within the country.^[89] In a November 15, 2023 Congressional hearing, FBI Director Christopher Wray spoke about “multiple investigations” the Bureau is conducting against Hamas networks in the US.^[90] It is not unlikely that several of these investigations are against financial networks.

At the same time, Wray suggested that US-based Hamas networks might be engaged in more than just funding. “While historically,” he testified, “our Hamas cases have identified individuals located here who are facilitating and financing terrorism overseas, we continue to scrutinize our intelligence to assess how the threat may be evolving.” “We cannot and do not discount,” he concluded, “the possibility that Hamas or another foreign terrorist organization may exploit the current conflict to conduct attacks here on our own soil.”

^[87] “Treasury Targets Additional Sources of Support and Financing to Hamas.” US Department of the Treasury Press Release. Oct. 27, 2023. In this action, Treasury also designated “a Hamas official in Iran and members of Iran’s Islamic Revolutionary Guard Corps (IRGC), as well as a Gaza-based entity that has served as a conduit for illicit Iranian funds to Hamas and Palestinian Islamic Jihad (PIJ).” Ibid.

Virtual Assets

Hamas has reportedly been fundraising in cryptocurrency since 2019.^[91] According to one expert, “Hamas and its Al Qassam Brigades are among the ‘most successful initiators of cryptoasset-based fundraising to date in terms of amount raised.’”^[92]

While such prosecutions are still less common than those involving traditional financial assets, US authorities have identified several cases where Hamas, their financial supporters, and other terror groups solicited funds in virtual assets, often using a social media platform or other internet-based crowdsource platform.

In August 2020, US law enforcement announced the dismantling of a terror finance cyber campaign involving the Al Qassam Brigades, Hamas’ military wing, and two other terror groups.^[93] Each group “relied on sophisticated cyber-tools, including the solicitation of cryptocurrency donations from around the world... [using] cryptocurrency and social media to garner attention and raise funds for their terror campaigns.”^[94] Initially, Hamas used this method to receive small-scale donations from supporters as part of a broader crowdfunding effort.^[95]

For example, at the beginning of 2019, the Al Qassam Brigades posted a call on its social media page boasting that Bitcoin donations to fund its terror were untraceable. According to the Department of Justice, “they subsequently developed...technology that generated a new unique virtual asset address for each transaction.” Despite the group providing instructions on how to donate anonymously, agents from the IRS, HSI, and FBI “successfully tracked and seized all 150 cryptocurrency accounts that laundered funds to and from the Al Qassam Brigades’ accounts. Simultaneously, law enforcement executed criminal search warrants relating to United States-based subjects who donated to the terrorist campaign.”^[96]

The world’s largest cryptocurrency exchange, Binance, has reportedly frozen hundreds of crypto accounts associated with Hamas at the request of Israeli authorities. By 2020, this method evolved into large-scale transfers between Iran and Hamas using the hawala networks.^[97] The *Wall Street Journal* has reported that digital currency wallets connected to Hamas received about \$41 million over the past two years.^[98]

As a result, politicians have argued that tightening the oversight of virtual assets is necessary.^[99] FinCEN has proposed a new rule, pursuant to the Patriot Act, that would require domestic financial institutions and agencies to implement various “recordkeeping and reporting requirements relating to transactions involving convertible virtual currency (CVC) mixing,” in an effort to reduce the ability of terrorists and criminals “to hide the movement or origin of funds.”^[100]

Canada

Hamas was listed as a terrorist entity by Canada in 2002.^[101] In the following years, Canadian authorities opened investigations against various Canadian-based entities suspected of funding the Palestinian organization. Several of them were led by the Canada Revenue Agency (CRA), the country's tax authority. In 2010, the CRA targeted the International Relief Fund for the Afflicted and Needy – Canada (IRFAN-Canada), an organization that had been named in the HLF criminal case in the US, as an unindicted co-conspirator considered to be one of the “entities that are and/or were part of the Global Hamas financing mechanism.”^[102] The CRA alleged in this audit that, “IRFAN-Canada is an integral part of an international fundraising effort to support Hamas.”^[103]

On April 9, 2011, the CRA revoked the charity registration of IRFAN-Canada due to CRA's findings that it provided support to Hamas.^[104] “Between 2005 and 2009,” stated a CRA press release, “IRFAN-Canada transferred approximately \$14.6 million worth of resources to various organizations associated with Hamas, a listed terrorist entity under the *Criminal Code*.”^[105] The CRA observed that “[w]here there are concerns that a registered charity or an organization seeking registration is engaged in providing support to terrorism, section 241 of the *Income Tax Act* allows the CRA to disclose designated taxpayer information to CSIS, the RCMP, and FINTRAC.”^[106]

Three years later, on April 29, 2014, Canada listed IRFAN-Canada itself as a terrorist entity,^[107] thereby making it a crime to knowingly have any dealings with IRFAN-Canada's property or finances.^[108] RCMP officers raided the head

office in Mississauga, Ontario, and a Montreal residence as part of the investigation.^[109] IRFAN brought several unsuccessful appeals in the subsequent years in an effort to have its terrorist designation removed.^[110] As of Oct. 17, 2023, IRFAN-Canada remains on the list of designated entities.^[111]

United Kingdom

Attempts by British authorities to crack down on alleged Hamas funding mechanisms in the UK have yielded significantly fewer results than their American counterparts. In fact, despite several investigations being opened against various entities, none of them has resulted in any substantial administrative or criminal action against them.

Arguably the most significant investigation is against the Palestinian Relief and Development Fund, better known as Interpal. Interpal is a UK-based charity organization founded in 1994 with the mission “to empower Palestinians facing poverty and hardship across the West Bank, Gaza Strip, and the refugee camps in

Jordan and Lebanon.”^[112] Interpal was a member of the Union of Good, the umbrella organization –discussed in detail in the previous chapter– consisting of over 50 Islamic charities and funds that was designated in 2008 by the U.S. Department of the Treasury as an organization created by Hamas leadership to allegedly transfer funds to the terrorist organization.^[113]

Connections between Interpal and the Union of Good were strong. For example, Essam Youssef served as managing trustee of Interpal^[114] but also as Secretary General of the Union of Good.^[115] Yet, although the US government had designated Interpal, multiple UK investigations

Figure 3

Essam Youssef (left) in an archive picture with Ismail Haniyeh, Chairman of the Hamas Political Bureau, in the event Miles of Smiles 3 held in 2011 in the Gaza Strip.



into it failed. The UK Charity Commission conducted three separate investigations based on suspicions of funding Hamas for militant activities, and Interpal was cleared all three times.

The first inquiry took place in 1996. According to the summary of the inquiry by the Charity Commission, authorities “anticipated that Hamas would have supporters in the areas where Interpal distributes aid. Relief cannot be denied to them because of that support but at the same time we need to ensure, to the best of our abilities, that funds were not being given solely because of a person's support for Hamas.”^[116] The inquiry found no evidence of inappropriate activity and only a small number of suggestions were made on how the charity could further improve its procedures.

A second inquiry was opened in 2003, after the decision by the US government to designate Interpal a Specially Designated Global Terrorist organization. According to the Charity Commission, British authorities formally asked US authorities to provide evidence to support the allegations made against the charity but did not receive any, which led to the closing of the inquiry. During the investigation, however, the Charity Commission found that Interpal had received funds from the Al Aqsa Foundation in the Netherlands^[117] –of which more later–, an organization sanctioned by the United Nations in May 2003 for allegedly supporting terrorist activities, and designated by the U.S. Department of the Treasury in 2013 as a critical part of Hamas’ support infrastructure.^[118]

The third and last inquiry (2006-2009) was triggered by a TV program broadcasted by the BBC, *Faith, Hate and Charity*, in which it was claimed that funds from Interpal “had helped build up Hamas into what it is today” through channeling funds to different Islamic charities

and projects promoting Hamas ideology in Gaza and the West Bank.^[119] The inquiry was closed after the evidence was found insufficient to conclude that funds had gone to terrorist groups or activities. The Charity Commission, however, did criticize Interpal and concluded that it “did not take sufficiently rigorous steps to investigate the allegations about their local partners,” and that “Interpal’s continued membership of the Union of Good is not appropriate [...] and must dissociate itself from membership with the Union of Good” and “that the trustees had not adequately fulfilled their duties and responsibilities in respect of their due diligence and monitoring procedures for their partners.”^[120] Today, Interpal continues to operate in the UK.^[121]

Controversies have also surrounded another UK-based charity, Islamic Relief Worldwide (IRW). Founded in Birmingham in 1984, IRW is one of the very few Islamic charities to have accomplished a gradual transition from mono-national to transnational operation, currently operating in more than 40 countries.^[122] While its relief activities have been funded by prominent institutional donors such as UNICEF and the UNDP, IRW has long been suspected of having close ties with the Muslim Brotherhood, accusations that IRW has always denied.^[123] Furthermore, it has been designated by Israel^[124] and the United Arab Emirates.^[125] In 2014, Israel's Israel Security Agency (Shin Bet) declared that the Israeli government’s decision to designate IRW was “based on information that has been accumulated over years, that the fund is a central player in the financing of Hamas... [and] on accumulated knowledge and experience in fighting terror and financing of terror organizations.”^[126]

Following the Israeli decision, IRW decided to commission an internal audit by a leading firm that remained undisclosed. IRW later published

a short report –the findings of which were allegedly shared in full with a number of major stakeholders– stating that the audit had found no evidence regarding the charity’s funds being diverted to terrorism anywhere in the world.^[127] Refuting the accusations made by the Israeli Ministry of Defense, Naser Haghamed, IRW’s chief executive at that time, stated that, “what is alleged, as we see it, is not that we materially support Hamas but rather that our humanitarian work makes Hamas look good in the eyes of the local population, and that this is tantamount to supporting terrorism.”^[128]

Furthermore, over the years, IRW has been the subject of various terrorism-funding-related accusations and sanctions. In 2006, for example, IRW’s Gaza project director Iyaz Ali, a British national, was arrested by Israeli authorities and charged with transferring funds

to Hamas-linked organizations. According to the Israel Security Agency, “incriminating files were found on Ali’s computer, including documents that attested to the organization’s ties with illegal Hamas funds abroad (in the UK and in Saudi Arabia).”^[129] In 2012, UBS closed IRW’s bank account due to concerns regarding new counter-terrorism regulations.^[130] In the same vein, the UK-based bank HSBC announced in 2016 that it had ended all links to IRW “amid concerns that cash for aid could end up with terrorist groups abroad.”^[131]

However, the UK government has taken no formal measures against IRW. Not even when a journalistic investigation revealed that the views publicly expressed by a non-negligible number of the charity’s board members and trustees did not correspond to the expectations of the largest Muslim charity in the United

Figure 4

Left: Former IRW Director and Trustee Heshmat Khalifa showing sympathy towards Hamas in a Facebook post.

Right: Former IRW member of the Board of Trustees and Chair of Islamic Relief Germany’s Board of Trustees Almoutaz Tayara glorifying the Al Qassam brigades in a Facebook post.



Kingdom. In 2020, in fact, a series of investigative articles by *The Times* revealed how several senior officials of the organization had published reprehensible views on their social media accounts, including statements praising Hamas, glorifying terrorist operations against Israel, and antisemitic caricatures. Following these revelations, the entire board of trustees at IRW resigned.^[132]

The UK response to the incident diverged greatly from the measures adopted by other countries, where IRW faced tougher repercussions. The US Office of the Special Envoy to Monitor and Combat Anti-Semitism issued a condemnatory statement questioning the core values of the organization.^[133] Shortly thereafter, the US State Department decided to cut ties completely with IRW.^[134] The German government ceased funding IRW over its alleged ties to the Muslim Brotherhood^[135] and the Netherlands banned IRW from accessing development funds.^[136] However, no measures were taken in the UK.

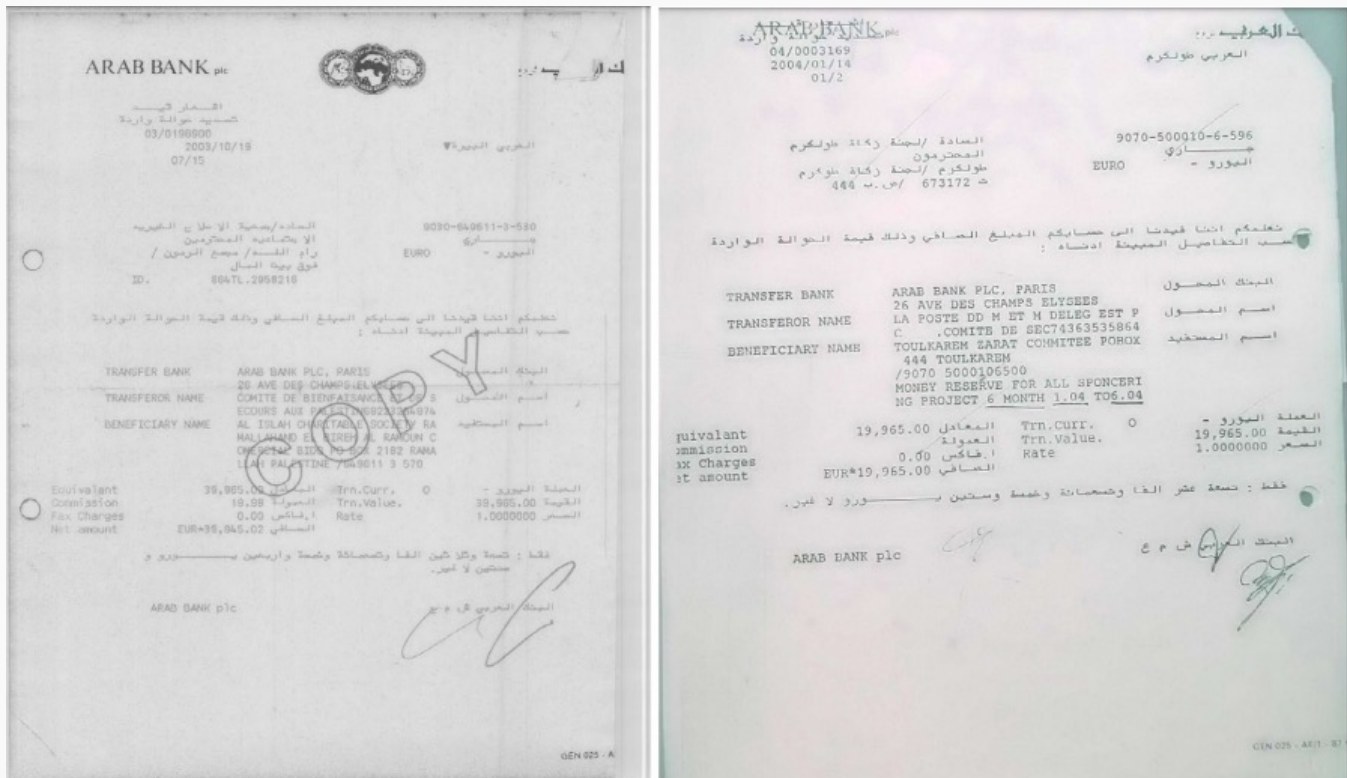
France

French investigations into alleged Hamas-funding mechanisms encountered obstacles similar to those faced by their British counterparts. A prominent French-based charitable organization, the Comité de Bienfaisance et de Secours aux Palestiniens (CBSP, in English Committee for Charity and Support for the Palestinians), has long been suspected of funneling funds to Hamas.^[137]

CBSP and Hamas-run welfare groups, such as the Jenin Charity Committee.^[141] Open sources also point to transfers made by the CBSP to entities operated by Hamas,^[142] including the Ramallah Al Bireh Zakat Committee, Al Islah Charitable Society Al Bireh, and the Tulkarem Zakat Committee.^[143] In any case, French authorities never charged CBSP with any crime.

The entity was part of the Union of Good, and as such it is on the official list of terrorist organizations in the US,^[138] Canada,^[139] and Israel.^[140] Moreover, documents found by the Israeli security forces in different operations reportedly show movements of funds between

Figure 5
Receipts of transfers made by the CBSP to Al Islah Charitable Society (left) and the Tulkarem Zakat Committee (right).



Germany

German authorities first took action against an entity they deemed funding Hamas in July 2002, when they dissolved the Al Aqsa International Foundation (also referred to as the Al Aqsa Fund or the Al Aqsa Charitable Foundation). Established in 1991, Al Aqsa was headquartered in Germany and had branch offices in the Netherlands, Denmark, Belgium, Sweden, Pakistan, South Africa, and Yemen.

When announcing the ban, the German Federal Ministry of the Interior stated that “the activities of Al Aqsa e.V. support, advocate and call for the use of violence as a means of enforcing political, religious or other interests; it supports an association outside the federal territory that initiates attacks against people or property.”^[144] In 2004, the Federal Administrative Court confirmed the ban, arguing that Al Aqsa had

violated the peaceful understanding between the Israeli and Palestinian people by financially supporting, over a long period of time and to a considerable extent, social associations based in Palestine that are associated with the Palestinian Resistance Movement Hamas. This also represented support for the acts of violence carried out by Hamas against the Israeli people. It cannot be proven that the money given to the relevant social associations directly served to (partially) finance the military activities of Hamas. However, Hamas should be viewed as a unified structure in which social activities cannot be separated from the military sector. The Senate is convinced that the plaintiff identifies with the goals of Hamas.^[145]

Shortly thereafter, in April 2003, the Dutch Ministry of Foreign Affairs announced that it

had frozen the assets of Stichting Al Aqsa, the foundation’s branch in the Netherlands, following an investigation carried out by the General Intelligence and Security Service (AIVD), the Dutch security services. The investigation, the official statement read, showed, “that funds from the Dutch foundation have ended up with organizations related to Hamas that support or develop terrorist activities.”^[146]

In May 2003, Al Aqsa International Foundation, which was also a member of the Union of Good, was designated by the US Department of the Treasury as a Specially Designated Global Terrorist entity as, “a critical part of Hamas terrorist support infrastructure [...] use(ing) humanitarian relief as cover to provide support to the Hamas terrorist organization.”^[147]

Al Aqsa and its different iterations were later also designated as terrorist entities by the European Union, Canada, and the UK. According to a statement issued by Britain’s Treasury Ministry in May 2003, “strong evidence from international law enforcement agencies links Al Aqsa Foundation with terrorist activity.”^[148] A Canadian intelligence report also listed the Foundation as a charity providing “fundraising and propaganda activities for Hamas.”^[149]

The evidence linking Al Aqsa to Hamas is compelling. For example, the 1993 interrogation by Israeli authorities of Hamas activist Abd Al Hakim Muhammad Abd Al Rahman shows that, prior to his departure for Germany to pursue his studies, he sought to join Hamas, and consulted with Sheikh Jamil Hamami, a prominent Hamas leader in the West Bank. Hamami directed Abd Al Rahman to reach out

to Mahmoud Amru, who headed the Al Aqsa Foundation in Germany and was described by Hamami as a senior Hamas figure in Aachen, Germany.^[150]

Arguably the clearest evidence of Al Aqsa's terrorist connections came to light when the head of its Yemeni branch, Sheikh Muhammad Ali Hassan Al Moayad, was arrested in Germany in 2003 and later extradited to the US. According to court documents submitted in support of his arrest warrant, Moayad presented a receipt to an FBI informant indicating a \$70,000 transfer to Interpal, which is labeled by the US as a front for Hamas in the UK. He used this document as evidence of his capability to "provide funding for Jihad." Moayad also claimed to FBI informants that he had given \$3.5 million to Hamas and \$20 million to Al Qaeda.^[151] Al Moayad, who claimed that he had been Osama bin Laden's spiritual advisor in the 1980s,^[152] was eventually convicted in the US for providing material support and resources to Hamas and Al-Qaeda.^[153]

German authorities were also successful in their actions against the Internationale Humanitäre Hilfsorganisation (IHH, in English International Humanitarian Aid Organization), a German charity initially founded in 1992 in Freiburg and later based in Frankfurt,^[154] with branches in Belgium, Denmark, the Netherlands, and Austria.

In 2010, following a vast operation with raids on 29 sites, the German Ministry of Interior took the decision to ban and shut down the charity after having found that it had been funding Hamas. The German Interior Ministry, in fact,

accused IHH of having collected and channeled €6.6M to relief groups close to the terrorist organization.^[155] According to the statement by Thomas de Maizière, then Germany's interior minister, "under the cover of humanitarian aid, the IHH has been supporting for a long time and with considerable financial resources so-called social groups which have to be seen as connected to Hamas [...]. It exploits trusting donors' willingness to help by using money that was given for a good purpose for supporting what is, in the final analysis, a terrorist organization."^[156]

The IHH board took immediate action against the ban, starting a complex legal vicissitude that lasted eight years. In the end, the Federal Constitutional Court affirmed the ban, stating that "IHH channeled considerable amounts of financial donations to organizations that can be attributed to Hamas, thus supporting an organization that violates international law." "In this case," it added, "the association that has been prohibited (IHH) knew what Hamas stood for and at least condoned the fact that the donations could impair the concept of international understanding significantly, severely, and deeply."^[157]

It is worth mentioning that IHH's board of trustees was dominated by members of the Islamic Community Milli Görüş (ICMG),^[158] the most influential Islamist organization in Germany and the flagship entity of Turkish Islamism in Europe.^[159]

^[154] IHH Turkey and IHH Germany share the same roots, as they were both founded as a single group in Freiburg, Germany, in 1992. But the group split in two five years later. IHH Turkey was a member of the Union of Good, designated by the U.S. Department of the Treasury as a Specially Designated Global Terrorist in 2008 for its financial support to Hamas. For further context see: "We have no links with the IHH in Germany," IHH Turkey Official Website.

The Netherlands

Dutch authorities have taken various actions against alleged Hamas funding mechanisms operating in their country. As seen, in April 2003, the Dutch Ministry of Foreign Affairs froze the assets of Stichting Al Aqsa, the German foundation's branch in the Netherlands.

Recently, in June 2023, Dutch authorities reportedly arrested Amin Abu Rashed and his daughter, Israa Abou Rashed.^[160] Abu Rashed is a well-known Hamas supporter who held leadership positions in the Dutch branch of Al

Aqsa Foundation. He also leads several Palestinian organizations in Europe (such as the European Palestinian Media Center and the European Palestinians Conference)^[161] and has received high honors from top Hamas officials when visiting Gaza. In 2013, Israel had designated Amin Abu Rashed^[162] as part of the Hamas structure in Europe.^[163]

In 2009 Abu Rashed founded Israa Foundation (Stichting Israa in Dutch), which was registered in Rotterdam.^[164] Although it was a member of

Figure 6

Amin Abu Rashed (right) with Hamas leader Ismail Haniyeh (left). Amin Abu Rashed Facebook account.



the Union of Good,^[165] Israa Foundation was never targeted by the US Department of the Treasury sanctions.^[166]

According to press reports, Abu Rashed and his daughter were taken into custody on allegations that they sent approximately €5.5 million to organizations linked to Hamas. The Dutch Public Prosecution Service declared that “the investigation was launched in response to reports of unusual transactions by the Financial Intelligence Unit,” and clarified that during the raids, “large amounts of cash” were recovered.^[167] As of the date of publication of this document, the case is still at the pretrial stage. Both Amin and Israa Abu Rashed are innocent until proven guilty.

Figure 7

Amin Abu Rashed (left) receiving a commemorative plaque from Hamas leader Ismail Haniyeh (right). Source: The European Palestinian Media Center.



Belgium

Al Aqsa Humanitaire, the Belgian branch of the Al Aqsa International Foundation, was founded in 1993 in Verviers, less than 40 km away from the parent organization premises in Aachen (Germany), and very close to the premises of the Dutch branch, located in Heerlen. Additionally, Al Aqsa Humanitaire operated a second office in the Brussels neighborhood of Molenbeek.

As mentioned, the German Federal Ministry of the Interior banned and dissolved the German branch in 2002 on the grounds that it funded Hamas.^[168] In May 2003, all branches of the Al Aqsa International Foundation were designated by the US Department of the Treasury as Specially Designated Global Terrorist entities.^[169]

As a 2001 report by Belgium's Permanent Committee for the Accountability of Intelligence and Security Services had shown, Al Aqsa and its ties to Hamas had long been known to Belgian authorities.^[170] However, unlike their German and Dutch counterparts, they did not act against the local branch of the Al Aqsa network. A 2004 report by the Foreign Relation Commission of the Belgian Chamber of Representatives concluded that "there are insufficient legal elements to justify the registration of Al Aqsa Belgium on this (terrorism entities) list."^[171]

In 2006, after having started to face financial restrictions both locally^[172] and internationally as a result of sanctions applied by the US, the foundation decided to change its official name

from ASBL Al Aqsa to Aksahum,^[173] "in order to avoid any confusion with the Al Aqsa Martyrs Brigade."^[174] However, the original name is displayed in Arabic in the foundation's logo.

The individual who established Al Aqsa's three branches, first in Germany, then in the Netherlands and Belgium, was Mahmoud Amr. When designating Al Aqsa International Foundation as a Specially Designated Global Terrorist entity as, "a critical part of Hamas terrorist support infrastructure," the US Department of the Treasury identified Mahmoud Amr as, "an active figure in Hamas."^[175] Furthermore, the security services of the German state of Thuringia publicly identified Amr not only as a key clog in Hamas' European networks but also as an individual having close contact with the Muslim Brotherhood in Belgium.^[176]

After being expelled from Germany in 2004, Amr resettled in Belgium where, according to a 2019 Belgian Ministry of Justice report, "he continues to reside, and although Amr is no longer part of the management of the non-profit organization according to its statutes, he can still be considered one of the leading figures of Aksahum."^[177] In addition, Aksahum Humanitaire, which, based on its social media profiles, was active at least until December 2022, still shows, in archived versions of its official website, certificates of gratitude issued by some of the same entities operated by Hamas^[178] that the German branches of Al

^[172] According to the judicial process opened by Al Aqsa Humanitaire against the Banque de la Poste in 2007 due to the limits applied to the Foundation's banking activity, Al Aqsa declares that prior to that, in 2004, Cr dit   l'Industrie and KBC had already decided to terminate their relationship with the Foundation.

^[173] Sometimes also referred to as Aksahum Humanitaire and ASBL Aksahum.

Aqsa Foundation and the CBSP financed, such as the Tulkarem Zakat Committee.^[179]

According to the Belgian Minister of Justice, in 2019, “the Belgian State Security does not have information that would reveal that the ASBL Aksahum carries out activities linked to terrorism. [...] Several investigations have been carried out in Europe concerning the purpose of these money collections by the network of non-profit organizations linked to Hamas. With regard to Belgian non-profit organizations, it has never been possible to demonstrate that these funds are used in the context of Hamas terrorist activities.”^[180]

Considering that we are dealing with the same parent organization, sharing the same structure, and carrying the same activities in a limited geographical context –Germany, Belgium, and the Netherlands– the case of Al Aqsa Foundation/Aksahum Humanitaire in Belgium clearly illustrates how the complexities emanating from different political and legal approaches produce varying results when prosecuting cases of suspected terrorist financing networks in the European context.

Sweden

As it occurred with other branches of the organization, the Swedish branch of Al Aqsa, based in Malmö, was designated by the US Department of the Treasury as a Specially Designated Global Terrorist entity.^[181] Since the designation, representatives of the Foundation, however, have denied having any relation with the Al Aqsa Foundation umbrella apart from bearing a similar name.^[182]

Khalid Al Yousef, chairman of the Foundation, was brought to court in 2006^[183] on charges of funding a terrorist organization and breaking EU sanctions that banned support to Hamas. The core of the prosecution's argument hinged on the possibility that funds sent by the Al Aqsa Foundation in Sweden to charities in Gaza might have indirectly supported the families of deceased terrorists. Nevertheless, the court dismissed this charge, as Swedish law did not explicitly forbid such support. Regarding the violation of EU sanctions, the court acknowledged that there was some indication that one or more of the recipient organizations may have links to Hamas. According to the court, the evidence presented, however, was not sufficient for a conviction.^[184]

Al Yousef did acknowledge that Al Aqsa in Sweden gathered and transferred funds to various charitable organizations in Palestine, some of them known to be Hamas-run welfare groups, such as the Jenin Charity Committee. However, he vehemently denied any affiliation between these organizations and Hamas or any ulterior motive to finance terrorism.^[185]

In 2006, Al Yousef was arrested again on charges of allegedly financing Hamas.

The US and Israel have long demanded that Sweden freeze the assets of the Swedish branch, but Swedish authorities have refused. However, the organization is blacklisted by the Swedish Fundraising Council, which means Al Aqsa in Sweden operates outside the supervision of the Foundation for Collection Control, and thus the Council recommends the public not to donate money to the association.^[186]

^[183] Khalid Al Youssef was initially arrested for allegedly plotting terrorist attacks. The district court released him within 3 days after considering that there was no evidence to substantiate such an accusation and that the rest of the crimes of which he continued to be accused were not enough to keep him under detention. For further context see: Barkman, Tobias. "De har inte ett enda bevis", *Sydsvenskan*, Oct. 28, 2006.

Denmark

In February 2008, Denmark's highest court adjudicated a case against the Danish branch of the Al Aqsa Foundation, which shared several similarities with the Swedish case. Rachid Mohamad Issa and Ahmad Mohamad Suleiman, respectively chairman and deputy of the Danish branch of the foundation, were accused of financing Hamas through the same charities as the Swedish branch. The defendants admitted they had collected and transferred money to these charities but denied that their intent was to support Hamas or the families of suicide bombers.^[187] The trial presented much of the same evidence as the Swedish case, and the assessment of evidence provided by Israel, largely dismissed, played a significant role in both trials. Similar to what happened with the Swedish case, the court judged that, due to the ongoing conflict between Israel and Hamas, the Israeli perspective on Hamas as a terrorist organization and the prohibition of the relevant charities should be considered inconsequential.^[188]

The Danish court's verdict was split on six of the eleven charges, highlighting the complexity of terrorist financing cases and varying interpretations of newly enacted laws. One aspect worth noting is that the Danish court largely dismissed the charge that funding the families of "martyrs" should be considered terrorist financing.^[189] Eventually, Rachid Mohamad Issa and Ahmad Mohamad Suleiman were acquitted of all charges.^[190]

Austria

The Palästinensische Vereinigung in Österreich (PVÖ, in English Palestinian Association in Austria) was established in Vienna in 1993.^[191] In 2003, the US government added the PVÖ, which was an active member of the Union of Good,^[192] to the list of Specially Designated Terrorist entities, also stating that the charity, “is controlled by the leader of Hamas in Austria.”^[193] At the time of the designation, PVÖ’s president was Adel Doghman, who, despite having repeatedly met and taken pictures with top Hamas leaders, vehemently denied having any links to the Palestinian organization.^[194]

In the wake of the American initiative, Austrian authorities initiated multiple inquiries into PVÖ and several members of its staff. Despite conducting lengthy investigations, prosecutors eventually dismissed the cases due to a lack of conclusive evidence.^[195] The US repeatedly asked Austria to freeze PVÖ’s accounts and further investigate the charity. PVÖ accounts were frozen during the investigation but were made accessible again after no evidence was found. According to the then Interior Minister, “the PVÖ has not yet appeared in any way under criminal law in Austria.”^[196]

Figure 8

Adel Doghman (first row on the right) in an archive picture with Ismail Haniyeh (center), Chairman of the Hamas Political Bureau.



According to U.S. authorities, another organization, the Palästinensischer Humanitärer Verein (PHV, in English Palestinian Humanitarian Association) was established in Austria as a successor to PVÖ after the 2003 designation.^[197] Just like PVÖ, PHV was listed as an active member of the Union of Good.^[198]

Authorities in Austria were aware that PHV had consistently made donations to organizations in the orbit of Hamas,^[199] such as the Al Salah Islamic Committee in Gaza, a US-designated organization described as, “one of the largest and best-funded Hamas charitable organizations in the Palestinian territories.”^[200] In addition, PHV’s –now-defunct– official website also displayed certificates of gratitude

issued by other entities operated by Hamas,^[201] such as Al Islah Charitable Society.^[202]

However, demonstrating in an Austrian court of law that collecting funds in Austria for an alleged charitable organization that constitutes the financing of terrorism is a challenging task.^[203] Unlike Germany, where organizations that financed such institutions were banned because, according to the German Federal Court, Hamas’ humanitarian, political, and terrorist activities could not become distinguished, Austria applied different standards. To be convicted of financing terrorism, the suspect must be proven not only to have known that the funds would be used for terrorist purposes but also to have shown a

Figure 9

Adel Doghman (second from the left) in an archive picture with Ismail Haniyeh (left), Chairman of the Hamas Political Bureau, and Mohammed Hanoun (right), founder and president of the Italian ABSPP.



willingness to pursue that end. The words of Austria's public prosecutor spokesman, Gerhard Jarosch, help clarify that, "if money was diverted in Palestine, that is indeed bad, but it cannot be proven that this was already planned here (in Austria)." ^[204]

Italy

Similar to other organizations in Europe, the Genoa-based Associazione Benefica di Solidarietà col Popolo Palestinese (ABSPP, in English Charitable Association of Solidarity with the Palestinian People) has long been suspected of collecting funds for Hamas. ABSPP's head Mohammad Hannoun, a Jordanian-born Italian national, had already been the subject of an investigation as early as 2001 for allegedly supporting Hamas and providing systematic financial support to the families of deceased terrorists;^[205] the case was

finally closed in 2010 after the evidence was judged insufficient.^[206]

Concerns about Hannoun and ABSPP have regularly resurfaced since then. In December 2021, for example, ABSPP's accounts were frozen after suspicious transactions were signaled by Italian bank UniCredit to the Italian Anti-Money Laundering Commission highlighting "massive movement of cash" and "other economic supplies to subjects not registered in Palestine and to others included in

Figure 10

Mohammed Hanoun (first on the left) shaking hands with Ismail Haniyeh, Chairman of the Hamas Political Bureau.



the blacklists of European databases.”^[207] In the summer of 2023, Israeli authorities renewed their request to their Italian counterparts to seize Hannoun’s funds, alleging he controlled some 150,000 Euros linked to Hamas.^[208] No formal measure has followed.

Over the years, Hannoun has openly expressed his support for Hamas and has been received

by the group’s top leadership in Gaza.^[209] In the wake of the October 7, 2023 attacks, Hannoun publicly argued that while there was evidence showing Hamas killed children and that “also Italian partisans [in World War II] might have done wrong things, in war anything can happen; we have been at war for 75 years, they leave us no other choices.”^[210]

Figure 11

Mohammed Hanoun (center), with Abu Osama Al Kurd, former Hamas Minister of Labor (right), and Amin Abu Rashed, president of the European Palestinians Conference (EPC), and board member of Israa Foundation



^[173] In 2012 ABSPP’s president appeared in Hamas’ official TV channel –Al Aqsa TV– in the company of radical Jordanian cleric Riyadh Al Bustanji. The cleric, under the watchful eye of Hannoun, relates how the same day the interview was recorded, “when we entered the home our leader and Emir, Ismail Haniya –may Allah preserve him– I told his wife: ‘Tell the women of Gaza that I have brought my daughter to Gaza, so that she can learn from the women of Gaza how to bring up her children on Jihad, martyrdom-seeking, and the love of Palestine, Allah willing.’” Riyadh Al Bustanji, invited by different organizations working for the Palestinian cause under the management of Mohammad Hannoun, would later visit Italy on several occasions and videos of his talks in Italy are still available at ABSPP’s official Youtube channel

Switzerland

The Association de Secours Palestiniens/ Humanitäre Hilfsorganisation für Palästina (ASP, in English Palestinian Humanitarian Association) was registered as a charitable organization in the city of Basel in 1993. With offices in Geneva as well, ASP functioned as the subsidiary of the French CBSP, founded a few years earlier by Khalid Al Shuli, who is the president of both organizations.

In 2003, the US government added the Swiss ASP, also an active member of the Union of Good, with the CBSP and other entities, to the list of Specially Designated Terrorist entities, stating they were both primary fundraisers for Hamas in Switzerland and France.^[211]

Unlike the US, the UK, Canada, and the European Union, where Hamas has been designated a terrorist organization, Switzerland did not (and still does not to this date) officially consider the group as such.^[212] Speaking in 2004 on the situation of the ASP being designated a terrorist organization by the US, then-federal prosecutor Claude Nicati stated that, “while Al Qaeda is a purely terrorist organization, Hamas has two branches, a military one and a political one, and it is often difficult to distinguish one from the other.”^[213] ASP never faced any legal proceedings in Switzerland and continued to operate openly until 2015, when it was liquidated.^[214]

Conclusions

This report sought to outline some of the dynamics observed in North America and Europe over the last twenty-five years in relation to Hamas funding. It is apparent from the analysis that the efforts of various Western governments to stem activities aimed at collecting funds for the Palestinian terrorist group have achieved only limited results. While other factors, such as limited resources and political will, unquestionably played a role, the main reason for this partial failure has to be the legal challenges faced by Western authorities.

The legal issues preventing a more incisive action are plentiful and overlapping. The difficulty of admitting evidence obtained by foreign governments, oftentimes through intelligence or military operations, constitutes a major problem. Also challenging for prosecutors is demonstrating that funds sent to Hamas-controlled areas are then siphoned to the organization and that the Western donor had advanced knowledge of that passage. Moreover, countries are grappling with the issue of whether funding entities that belong to Hamas' social branch, such as schools or medical clinics, constitutes a crime or if only money sent to its military operations does.

Due to these factors, efforts aimed at stymying Hamas funding have been quite toothless. In light of the October 7th, 2023 attacks in Israel, there are indications of a growing appetite in Western countries for a renewed focus on the matter. The US is likely to once again take a leadership role, designating entities, sharing information with counterparts, and exerting political pressure on them. Other Western countries also appear to be focusing more resources on the matter.

The dynamics triggered by the October 7th attacks have also led Western intelligence and law enforcement agencies to raise their concerns about Hamas carrying out attacks in the West. In a November 15, 2023 testimony before Congress, FBI Director Christopher Wray stated: "We cannot and do not discount the possibility that Hamas or another foreign terrorist organization may exploit the current conflict to conduct attacks here on our own soil. We have kept our sights on Hamas and have multiple investigations into individuals affiliated with that foreign terrorist organization." "And while historically our Hamas cases have identified individuals here who are facilitating and financing terrorism overseas," added Wray, "we continue to scrutinize our intelligence to assess how that threat may be evolving."

In substance, in the US and elsewhere in the West, there are concerns that the same networks that for decades have been using the West a sanctuary from which to carry out their financial and political activities in support of Hamas with only limited interference from Western government might change posture. The mutating scenario in Gaza, with Hamas under existential challenge from Gaza, and the perception of support of Western governments for Israel's actions might trigger Hamas supporters in the West to carry out attacks against Israeli, Jewish and non-Jewish targets.

The challenge moving forward appears to be mustering a more decisive approach towards stopping Hamas funding in the West, without violating the due process and the rights of defendants. Similarly, Western governments face the challenge of seeking to choke funds

directed to a terrorist organization that controls the Gaza Strip without preventing much-needed aid from reaching the Palestinian population.

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