



**Project against Money Laundering and Terrorist Financing in Serbia  
MOLI Serbia**

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**TECHNICAL PAPER:**

**The Netherlands: Case Studies on Countering Terrorism Financing**

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## Executive Summary

A National Risk Assessment on terrorism financing (NRA-TF) is designed in order to expose potential weaknesses in a nation's financial system with regard to its ability to identify and counter the financing of terrorism.

The underlying analysis is organized around three studies of cases of terrorism financing in the Netherlands, namely the LTTE, PKK and Dutch citizens joining Al Qaeda related militias in Syria. The analysis is build on the premise that case studies can significantly contribute to the realization of NRA-TF. Case studies can shed light on how different nations identify and counter terrorism financing and how they apply legal measures and join efforts on various governmental and societal levels. These (cross) national experiences can be included in a NRA-TF and can help identify and mitigate security risks and policy gaps. Moreover, it can lead to new approaches of the NRA.

In the cases of the organizations LTTE and PKK, the role played by financial institutions in the identification of financing activities seems to have been negligible. Indications about financing activities by LTTE and PKK have first been identified by the Dutch intelligence and security service (AIVD). Dependency on intelligence or security services or law enforcement agencies, in order to be able to label persons, organisations or financial transactions as 'terrorist', can be considered as a vulnerability to the system of countering terrorism financing. In many cases, intelligence cannot be disclosed due to the confidentiality of sources and/or methods of investigation. This poses a risk to the formulation and implementation of adequate, multidisciplinary and timely policy of CTF.

In this regard, the acknowledgment that sharing (open source) information on methods used by terrorist organisations with national and local governments or financial institutions is of great importance in order to allow them to take CTF measures and to create more awareness of activities by terrorist front organisations.

As the Dutch cases indicate, the phenomenon of terrorism financing is characterized by terrorist's apt maneuverability within the boundaries of law and it is therefore extremely hard for governments to deal with CTF purely by criminal law. The cases show that the Netherlands has experience dealing with terrorism financing in a repressive and preventative manner based on administrative law.

## Rationale

This report has been written following the efforts made by the Serbian authorities to come to a National Risk Assessment on Terrorism Financing (NRA-TF). Making the NRA-TF is part of a larger project, run by the Council of Europe, which aims to deal with money laundering and terrorism financing in Serbia: MOLI-Serbia<sup>1</sup>.

The objective of compiling an NRA is: "...to apply control measures proportionate to the identified risk. This allows obliged entities to focus on the customers, countries, products, services, transactions and delivery channels that constitute the greatest potential risk"<sup>ii</sup>. In order to meet this objective an NRA-TF should include an assessment of terrorism financing of the business, policies and procedures to control terrorism financing risks, an organizational structure to execute these management controls and a process to

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<sup>1</sup> This project runs from 2010-2014 and is funded by the European Commission and the Council of Europe. It builds on the results the results of the PACO-Serbia project (2005-2007). On the website of the Council of Europe more information can be found on MOLI-Serbia.

systematically check the adequacy of the control systems<sup>ii</sup>. In addition the risk assessment should include an analysis of the vulnerabilities of terrorism financing<sup>iii</sup>.

The NRA-TF is more an analysis of a nation's policies and procedures countering terrorism financing, than an analysis on how terrorism financing manifests itself within that nation. An analysis of the terrorist threat is included in the NRA-TF, but due to the (usually) confidential nature of the information, specific cases cannot be explained in detail. The dependency on confidential information, from intelligence or security services or law enforcement agencies, to be able to label persons, organisations or financial transactions as 'terrorist', is in itself a vulnerability of countering terrorism financing. The objective of these organisations is to counter threats to national security. In the interest of running investigations it can be that information on terrorism financing is not –directly- shared with the entities that could take appropriate measures. In two ways that presents a vulnerability. First, terrorist financial transactions could be kept in place 'in the interest of investigation' by intelligence or security services or law enforcement agencies. Second, this information may not be shared at a later moment, limiting the possibilities to learn from the details of that specific case. However, learning from case studies is important, because it gives insight in the ways terrorists think and how they make use of a nation's legal system, financial system and procedures. And that information is very relevant in order to set up not only a counter terrorism financing system that works on paper, but also one that proves itself effective.

Since intelligence or security services or law enforcement agencies are bound by law and other interests in sharing confidential information, information on terrorists financial transactions must come from other sources. There, international cooperation is important. In many cases terrorist organisations or persons make use of borders and are active in more than one country. This implies that international experiences with terrorist financing but also measures countering terrorist financing are relevant for all nations who aim to set up an effective CTF system.

Over the last years the Dutch government has had several experiences dealing with terrorism financing and/or implementing financial measures against persons. This report aims to compare the Dutch practical experiences with the NRA-TF theory; the conclusions produced by this comparison could be applied when compiling or reviewing future NRA-TFs.

## Methodology

This report reflects an open-source investigation into three recent case studies from the Netherlands that deal with terrorism financing or in which preventative financial measures have been taken. The analysis is built on the premise that case studies can significantly contribute to the realization of NRA-TF. Case studies can shed light on how different nations identify and counter terrorism financing and how they apply legal measures and join efforts on various governmental and societal levels. Most of the used information dates back to five years at most. Whenever necessary, older information is used to explain context or to give relevant information about activities outside of the Netherlands.

Two case studies address the LTTE (Liberation Tigers of Tamil Eelam) and the Kurdish Labour Party PKK (Partiya Karkarên Kurdistan). In both cases investigation by the Dutch General Intelligence and Security Service (AIVD) and the National Police has shown that these organisations have engaged in financing activities in the Netherlands. In addition,

these organisations appear on the so called freeze-list of the European Union<sup>2</sup> and use the financial, moral and logistical support from communities living in Europe. Such organisations can therefore be found particularly in those countries where such communities are present. It cannot be ruled out that they are also active in European countries that do not have a large community; such countries may serve as transit countries for facilitation and financing activities, for instance.

The third case study deals with individuals who leave the Netherlands to go to jihad areas, such as Syria, in an attempt to join jihadist militias. This is a very recent case: while writing this report, hundreds of EU citizens are joining jihadist groups in Syria. How does the Dutch government deal with Dutch citizens leaving for jihad areas? Is Dutch legislation sufficient to deal with terrorism and, in this case, with terrorism financing? In this case study information about potential financing activities plays a smaller role because open sources – currently- offer less information about them than about the LTTE and PKK. There is, however, a lot of information available about how Dutch citizens travelling to jihad areas are dealt with and about the way in which the government uses financial repressive measures as part of its strategy.

This report does not aim to provide a complete or chronological list of all activities deployed by the LTTE and PKK or by jihadists in the Netherlands. Only those elements have been included that address terrorism financing (revenues and expenses), including leads on how to deal with these organisations or individuals – in short, elements that are part of an NRA-TF. The report ends with conclusions and recommendations.

## Case study 1: LTTE

The LTTE, also known as the Tamil Tigers, have been fighting for autonomy in Sri Lanka (i.e. Tamil Eelam) since the 1970s. In 2009 their last bastions in Sri Lanka were defeated and dismantled by the government army. However, this did not stop the Tamil Tigers and/or their sympathisers from being active. According to Europol's annual report, the LTTE was still active in Europe in 2012, in particular in countries with a large Tamil community<sup>iv</sup>.

An estimated 10,000 Tamil currently live in the Netherlands<sup>v</sup>. The European Union added the LTTE to the list of forbidden organisations in 2006 and, as a result, activities supporting this organisation are prohibited in the Netherlands<sup>vi</sup>. The 2008 AIVD annual report shows that the LTTE was raising funds within this community. The AIVD also reported that the relevant authorities in the Netherlands had been informed about pro-LTTE activities<sup>vii</sup>. In 2009 the National Police launched an investigation into LTTE activities in the Netherlands based on an official report issued by the AIVD<sup>viii</sup>.

Police investigation has shown that the financing activities deployed by the LTTE in the Netherlands continue as before, even after the military loss in Sri Lanka in 2009. In the Netherlands the organisation systematically acquired funds within the community in 2009 and 2010, including by way of extortion following threats against Tamil family members in Sri Lanka or making it impossible for Tamils in the Netherlands to visit their home country. Investigation in other European countries and Canada shows that the amounts run up to tens of thousands of Euros. In the Netherlands families were expected to pay 2,000 Euros

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<sup>2</sup> Following regulation 2580/2001 from the European Union of 27 december 2001, activities which (directly or indirectly) financially or economically support organisations on the EU-list are forbidden in the Netherlands as of 2002 (Sanction regulation terrorism 2002).

per annum, which was collected from them in cash. The exact sum depended on someone's job and/or possessions. Companies had to pay higher amounts<sup>ix</sup>. In addition to these 'fund raisers', money was also collected at gatherings, by selling DVDs or by organising illegal lotteries<sup>x</sup>.

The police investigation identified five cover organisations that can be linked to the LTTE, including a welfare organisation (Tamil Rehabilitation organisation (TRO)), and a cultural organisation (Tamil Art and Culture Organisation (TKCO)). The money raised during their gatherings was transferred to the LTTE<sup>xi</sup>. In 2007 the United States added the TRO to the frozen assets list due to financing and facilitation activities<sup>3</sup>. According to the US Department of the Treasury, the activities carried out by the TRO worldwide have ensured that the LTTE was able to use humanitarian aid procured after the 2004 tsunami<sup>xii</sup>.

Several of these five cover organisations received subsidies or permits for activities from Dutch municipal governments<sup>xiii</sup>. In 2011 the National Police sent an elaborate report to the Dutch umbrella organisation for municipalities to inform them about LTTE activities and cover organisations, so that cities could become aware that subsidising such organisations may mean that they are covertly (indirectly) supporting the LTTE<sup>xiv</sup>.

In April 2010 this National Police investigation led to the arrest of seven individuals on suspicion of fundraising for the LTTE. After searching their homes the police found 40,000 Euros and a detailed financial administration showing that the organisation had a list of all Tamil families in the Netherlands, including the amounts of money they had contributed. These were many small sums of money, adding up to quite a large sum. The books showed, for instance, that between 1 January 2005 and 31 July 2009 a sum of €136,024,702 came in, in various currencies<sup>xv</sup>. A sum of €138,136,038 was spent. The fundraising revenues were used to keep the organisation running, to organise sports activities, but also to fund Tamil schools in the Netherlands, where the armed conflict in Sri Lanka was glorified. Other sums of money were spent on facilitation, such as the purchase of arms<sup>xvi</sup>.

The public prosecutor demanded sentences up to sixteen years in prison for alleged membership of a criminal organisation and for maintaining ties with a terrorist organisation. However, the judge ruled that membership of a terrorist organisation could not be proven. The court decided that there was an armed conflict in Sri Lanka between 10 August 2004 and 26 April 2010 and the acts committed by armed forces in an armed conflict were not to be deemed an act of terrorism. The court did condemn three men for taking part in a criminal organisation. Sentences varied from two to six years in prison. Both the public prosecutor and the defence counsel appealed the court ruling<sup>xvii</sup>.

The court case resulted in principle judicial questions on how to deal with the definition of terrorism. In April 2014 the Council of State, the highest administrative judge in the Netherlands, submitted so-called prejudicial questions to the European Court of Justice in Luxemburg, because it is uncertain whether acts committed by armed forces in an armed conflict can be considered acts of terrorism. The Council of State case has been suspended pending this procedure. It will probably take a few more years before a final verdict can be expected<sup>xviii</sup>.

As a result of the arrests made in 2010, one cover organisation ceased its activities and

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<sup>3</sup> Frozen assets list from the Office of Foreign Assets Control (OFAC), which is part of the United States Department of the Treasury.

websites have been discontinued<sup>xxix</sup>. However, this did not mean all activities ended; in January 2013 further fundraising activities led to new arrests. Individuals tried to collect money, lure individuals into making regular payments, and sell LTTE merchandise, such as posters, calendars and DVDs. The suspects were released after a few days<sup>xx</sup>.

This time the (police) investigation focused on the organisation of the celebration of the LTTE Hero Day held in November. According to the Public Prosecution Office, this annual event commemorated Tamil Tiger martyrs. The LTTE has designated such commemorations as suitable moments to collect donations in remembrance of the victims and martyrs who fell in the war. There are ten ritual days every year<sup>xxi</sup>. The 2012 Europol annual report showed that the LTTE is also still active in other European countries with a large Tamil community, carrying out financing and logistical activities, and disseminating propaganda<sup>xxii</sup>.

## Case study 2: PKK

The Kurdish Labour Party (Partiya Karkarên Kurdistan), PKK, aims to acquire more political, cultural and social rights for Kurds in Turkey. According to the AIVD, the PKK engages in covert activities in the Netherlands aimed at obtaining financial, material and physical support for the organisation's (armed) struggle in Turkey. The activities carried out by the PKK are substantial, structural and professional in nature. In 2002 the PKK was added to the European list of terrorist organisations whose assets must be frozen. The PKK has therefore been prohibited in the Netherlands since 2007<sup>xxiii</sup>.

The PKK collected money in the Netherlands in various ways, including in the Kurdish community<sup>xxiv</sup>. The collection campaign in the Netherlands -Kampanya- took place annually and often resulted in extortion and violence<sup>xxv</sup>. This pattern can also be seen in other European countries. As recently as 2012, five PKK members were arrested in Venice, for the alleged extortion of Turkish citizens, who were regularly forced to pay thousands of Euros in 'taxes'. In 2012 other PKK members were arrested in France, because they planned on assassinating someone who was unwilling to pay these 'taxes'<sup>xxvi</sup>.

Open sources have not revealed any information about companies that generate funds for the PKK in the Netherlands. In 2012 eight men were arrested in Denmark on suspicion of fundraising. This came to light during a police investigation into media company ROJ Tv. Over the course of a few years, at least 23 million is said to have been transferred to the PKK. The information available did not show if the money came from fundraising activities and was laundered via ROJ Tv, or if ROJ Tv generated the money itself<sup>xxvii</sup>.

For its financing activities, the PKK used a plethora of socio-cultural associations within the Kurdish community. These clubs often protect the interests of the Kurds in Turkey and play an important social role within Kurdish community. The PKK, however, used these associations to gain a foothold within the community<sup>xxviii</sup>. NATO argued that some organisations in Europe serve as cover organisation used by the PKK to raise funds. NATO mentioned the Belgian umbrella organisation Kon-Kurd as an example<sup>xxix</sup>. In the Netherlands at least one socio-cultural club has received subsidies from the local government. These subsidies were discontinued in 2010 after the AIVD informed the municipality in question about such practices<sup>xxx</sup>.

In Turkey criminal activities may also be a source of revenue. Turkish reports suggest the involvement of the PKK in drug trafficking, in particular by levying tax on drug transports in Turkey and to Europe<sup>xxxi</sup>. In February 2012 the US Department of the Treasury sanctioned PKK followers for drug trafficking practices in Moldavia and Romania. In July 2012 a large-scale police action took place in Turkey to stop PKK drug trafficking activities in southeast

Turkey<sup>xxxii</sup>. Information about similar activities in the Netherlands has not been found in open sources.

The collected money goes towards the organisation of media activities and the upkeep of this organisation in the Netherlands en Europe. One of the media organisations is the aforementioned ROJ Tv, but it is said the PKK also has media organisations in the Netherlands and elsewhere in Europe<sup>xxxiii</sup>. Recruitment activities also take place in the Netherlands. Over the past few years there have been several raids of locations, resulting in the arrest of dozens of people: in 1999 in Groningen, more recently in Liempde in 2004, and the last camp was held in Ellemeet at the end of 2012, when 55 people were arrested<sup>xxxiv</sup>. We do not know whether camp participants have to pay to take part, but it is logical to assume that at least part of these camps are funded by the PKK as well.

Finally, the PKK transports goods from the Netherlands to armed units in northern Iraq. Such logistical support is paid and transported to North Iraq<sup>xxxv</sup>. In 2011 a Turkish newspaper reported about such facilitation activities. Near the Bulgarian and Iraqi borders, Turkish customs discovered a total of four trucks owned by a Dutch transport company, transporting goods destined for the PKK in North Iraq, according to Turkish customs. The goods consisted of money, PKK flags, medical supplies as well as military camouflage equipment and technological devices (mobile telephones and laptops). The goods had been loaded in Germany and subsequently driven to Bulgaria<sup>xxxvi</sup>. Europol reported in 2012 that a senior leader was arrested in France on suspicion of purchasing military arms and goods, which were equally destined for the PKK's struggle against the Turkish army<sup>xxxvii</sup>.

Over the last years various measures have been taken against the PKK. In 2004 en 2012 training camps were raided by the police, based on information provided by the AIVD. Several suspects were arrested for their involvement in activities for a criminal organisation and/or their membership of a forbidden terrorist organisation. Based on the 2004 police raid, further information emerged about fundraising and facilitation activities<sup>xxxviii</sup>. The AIVD took alternative measures. In the 2009 and 2010 annual reports, the AIVD reported having informed ministries, municipalities, the Immigration and Naturalisation Department (IND), and customs about PKK activities. As a result, at least one municipality discontinued its subsidies to a socio-cultural club. The AIVD also shares a great deal of information about the PKK; the website features an elaborate dossier on (recruitment) activities carried out by the PKK in the Netherlands.

### Case study 3: Jihadists

The threat level in the Netherlands is currently determined by the fact that Dutch citizens seek to join and have joined Al Qaeda related militias in Syria. A number of them subsequently have returned to the Netherlands. More than one hundred individuals have travelled from the Netherlands to jihad areas, including Syria. More than seventy are still in Syria, whereas about twenty have returned to the Netherlands. Approximately ten people have died in battle<sup>xxxix</sup>.

The National Police in the Netherlands investigates individuals intent on travelling to jihad areas, and particularly focuses on returnees, recruiters and facilitators. Signals regarding these individuals come from municipalities and other local bodies, such as schools, mosques, youth workers, etc. Other warning signals originate from the Dutch Royal Constabulary (Kmar), which is responsible for border patrol. According to attorneys of suspects, Justice is increasingly relying on information provided by the AIVD<sup>xl</sup>.

Information regarding the revenues and expenses of youths currently travelling to Syria is

extremely difficult to find. We do know, however, that part of them received a study allowance and/or social benefits in the Netherlands<sup>xli</sup>.

The Dutch government is actively dealing with those leaving the country to take part in the jihad. In October 2013 the first people were convicted in the Netherlands for preparing a jihad trip. The judge ruled that making preparations for jihad, such as buying an airline ticket and collecting money for the trip to Syria, can be considered preparatory acts to being accessory to murder<sup>xlii</sup>. Both men were arrested in Germany in August 2013 while driving a car full of combat gear, cash, new iPhones and sim cards<sup>xliii</sup>.

Other measures are also being explored, in which particularly the Dutch National Coordinator for Counter Terrorism and Security (NCTV) ensures a joint approach – the so-called local approach. The NCTV has published a document on its website describing this approach. It details that the government through a combination of intelligence, administrative law and personal supervision shall monitor each individual returning from jihad areas. In practice, various institutions in the cities where these people live address each individual case. In relevant cities mayors are regularly being informed on developments and possibilities of setting up a joint approach are being explored. The AIVD, but also law enforcement agencies are part of several consultative bodies<sup>xliiv</sup>. Various experts assist local organisations; government officials, local police officers and other first-line social workers are trained to identify and intervene<sup>xliv</sup>.

Additional measures have also been taken over the last months:

- Passports are withdrawn and/or new passports are withheld. At the moment eleven passports have been withdrawn and several more may be eligible for that procedure.
- Allowances of those who have left for jihad areas are discontinued, including social benefits and study allowances. It is difficult to discontinue study allowances granted to students in higher education, because of formal regulations in effect. The Dutch government is currently studying alternatives to stop these loans as well.
- Bank assets have been frozen in four cases.
- Several minors have been stopped while trying to leave the country. They are being supervised and monitored<sup>xlvi</sup>.

## Conclusions

Over the last years the Netherlands has used both criminal law and administrative law to deal with prohibited organisations or with individuals leaving for jihad areas. Often these measures are based on legislation that was not designed for this purpose, such as the Higher Education and Research Act or the possibilities for cities to give and retract subsidies.

Aforementioned cases show the important role played by intelligence and security services and law enforcement organisations in linking activities, transactions and/or individuals to terrorism. The first warning signals about terrorism financing often emerge from intelligence and police investigations into terrorist organisations. The significance of these intelligence and law enforcement organisations lies first and foremost in identifying and countering a (potential) threat. The confidentiality and character of their investigations do not always permit to share their information with the financial institutions so that they are enabled to take countering measures. This in itself is a vulnerability to the CTF-system.

The AIVD, the police and the NCTV have published a great deal of information on activities carried out by forbidden organisations as part of their strategy to deal with people fighting for the jihad. The AIVD has posted a lot of information about the PKK on its website, the



police have published a report on LTTE activities, and the NCTV has issued a document on every preventative and repressive measure taken against jihadists. Sharing information when possible with local governments, financial institutions or other relevant organisations increases awareness and creates the possibility to boost resilience to such organisations and activities.

Intelligence and security services and law enforcement organisations are also seeking to deal with terrorism (financing) in ways other than via criminal law, as evidenced by the multidisciplinary strategy to stop people travelling to or returning from jihad areas. This strategy includes both national and local government institutions. Another example was the case of the PKK, in which the AIVD informed municipalities, the immigration and naturalisation department and customs.

In the cases mentioned above, the information regarding individuals and organisations suspected of terrorist acts often originates from the AIVD, the police and/or other law enforcement organisations. In the case of jihadists, relatives or municipal bodies can also send a warning signal. In none of the three cases there is information available about the involvement of financial institutions, such as banks, in identifying or dealing with financing activities, but this seems logical considering the nature of the money flows (mostly cash).

## Recommendations

-Case studies can shed light on how different nations identify and counter terrorism financing and how they apply legal measures and join efforts on various governmental and societal levels. In that way case studies can significantly contribute to the realization of NRA-TF, so it is recommended to use case studies while compiling an NRA-TF.

-When case studies are used from your own country, the government organisations involved in the NRA-TF can explain their own role or the reason why that role is missing. When case studies from other countries are used, it is useful to check whether the country compiling the NRA-TF can learn from these situations and whether these lessons can result in an improved NRA-TF.

-When compiling a review of a NRA-TF take time to do a 'lessons learned' session on all relevant cases concerning terrorist financing or measures that have been taken to counter these activities. Preferably all organisations involved in the review of the NRA present their 'lessons learned' in specific cases. If there are no relevant cases to be discussed, use relevant experiences from other countries. For instance, experiences with terrorist organisations who have similar patterns of financial activities.

-While compiling the NRA-TF, take into account that terrorism financing cannot only be dealt with via criminal procedures, but also via administrative law procedures, for instance. It is impossible to specifically mention all administrative law options, but at least include a generic administrative approach in the NRA-TF. Based on case studies, future NRA-TFs may be able to come up with more specific and elaborate measures.

-Cooperation between government institutions is key to dealing with terrorism financing. This applies to cooperation between national government institutions and to cooperation between national and local government institutions. Local bodies can play a role in preventative and repressive measures if they are informed sufficiently and in time.

-Explore the possibilities for national and local governments to agree on a multidisciplinary

approach. Such an approach suggests that information is shared between intelligence services and/or law enforcement organisations and local authorities. Do national laws allow for that approach? What does such an approach look like in practice; which parties would have to get together? Do any obstacles standing in the way of such cooperation? The answers to these questions should be incorporated in an NRA-TF.

–Sharing detailed information about the activities carried out by (banned) terrorist organisations creates awareness and boosts resilience, including among local authorities. It is often very difficult to distinguish between these activities and the activities carried out by legal organisations, such as fundraising by welfare organisations. If intelligence and security services and law enforcement organisations can share information about the manifestations of these activities (e.g. under which name they take place, or if there are known symbols / flags, ritual commemorations), such activities are likely to be identified more quickly.

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- <sup>i</sup> Technical paper: Risk assessment Guidance, ECCU-MOLI SERBIA-TP13-2013, Maud Bokkerrink, June 2013, page 8
- <sup>ii</sup> Technical paper: Risk assessment Guidance, ECCU-MOLI SERBIA-TP13-2013, Maud Bokkerrink, June 2013, page 7
- <sup>iii</sup> Technical paper: Risk assessment Guidance, ECCU-MOLI SERBIA-TP13-2013, Maud Bokkerrink, June 2013, page 9
- <sup>iv</sup> Annual Report Europol 2012, blz 31
- <sup>v</sup> Newspaper article on the arrest of Tamil Tigers in the Netherlands in 2010;  
"Tamil Tijgers na vier jaar opgepakt", Dagblad Trouw, door Nico de Fijter, 28-04-2010
- <sup>vi</sup> Report by the National Police to the national organisation of Dutch local governments on LTTE activities;  
Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis)
- <sup>vii</sup> Annual Report AIVD 2008, blz 24
- <sup>viii</sup> Newspaper article on the arrests of Tamil Tigers in the Netherlands in 2010;  
"Tamil Tijgers na vier jaar opgepakt", Dagblad Trouw, door Nico de Fijter, 28-04-2010  
Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 7
- <sup>ix</sup> Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 6, 10 en 12
- <sup>x</sup> "Tamil Tijgers na vier jaar opgepakt", Dagblad Trouw, door Nico de Fijter, 28-04-2010
- <sup>xi</sup> Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 9 en 10
- <sup>xii</sup> Newspaper article on the arrest of Tamil Tigers in the Netherlands in 2010;  
"Arrestaties Tamil Tijgers in Nederland", Vrij Nederland, Harm Ede Botje, 26 april 2010  
U.S. Department of the Treasury, <http://www.treasury.gov/resource-center/terrorist-illicit-finance/Pages/protecting-index.aspx>, geraadpleegd op 20 april 2014
- <sup>xiii</sup> "Nederlandse Tamils financierden strijd Tijgers op Sri Lanka", NRC-dagblad, Marcel Haenen, 14 mei 2011  
Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 19
- <sup>xiv</sup> Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 19
- <sup>xv</sup> Newspaper article on financing activities of Tamil Tigers in the Netherlands 2011;  
"Nederlandse Tamils financierden strijd Tijgers op Sri Lanka", NRC-dagblad, Marcel Haenen, 14 mei 2011  
Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 10
- <sup>xvi</sup> Europol Annual report 2010, blz 27

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Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E. gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 10 (verwijzing naar wapens), 17 en 18 (verwijzing naar Tamilscholen in Nederland)

<sup>xvii</sup> Newspaper article on legal procedures in the Netherlands concerning Tamil Tigers 2014;

"Raad van State stelt vragen over Tamiltijgers op Europese terrorismelijst", bron 'de rechtspraak', 2-4-2014, geraadpleegd via

<http://www.rechtspraak.nl/Actualiteiten/Nieuws/Pages/Raad-van-State-stelt-vragen-over-Tamil-tijgers-op-Europese-terrorismelijst.aspx> op 26 april 2014

<sup>xviii</sup> "Raad van State stelt vragen over Tamiltijgers op Europese terrorismelijst", bron de rechtspraak, 2-4-2014, geraadpleegd via

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<sup>xix</sup> "Nederlandse Tamils financierden strijd Tijgers op Sri Lanka", NRC-dagblad, Marcel Haenen, 14 mei 2011

Een van de frontorganisaties, de Tamil Coordinating Committee heeft zichzelf opgeheven na de arrestaties, zie Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E.

gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Landelijk Parket Schiphol (Officieren van justitie mr.W.N. Ferdinandusse en M. Nieuwenhuis), blz 10

<sup>xx</sup> Newspaper article on the arrest of Tamil Tigers in the Netherlands 2013;

"Twee vermoedelijke Tamil Tijgers uit Zaandam en Nieuwegein gearresteerd", dagblad Trouw, bron ANP, 17 januari 2013

<sup>xxi</sup> Rapportage ten aanzien van het verstrekken van subsidies en het verlenen van vergunningen aan L.T.T.E.

gerelateerde organisaties voor de Vereniging Nederlandse gemeenten, maart 2011, Korps landelijke politie diensten de Dienst Nationale Recherche (E.Wierdsma en S.Heekelaar) en Lan

<sup>xxii</sup> Europol Annual report 2012, blz 13

<sup>xxiii</sup> Information from the website of the AIVD;

Informatie van de website van de AIVD, Terrorisme/Niet-jihadistisch terrorisme/PKK, geraadpleegd op 14 april 2014

<sup>xxiv</sup> Annual report AIVD 2009, blz 16

<sup>xxv</sup> Information from the website of the Dutch National Police;

Informatie van website Nationale Politie, geraadpleegd via <http://www.politie.nl/onderwerpen/kampanya-pkk.html>, op 16 april 2014

<sup>xxvi</sup> "Five PKK militants detained in secret French operation", August/29/2012, geraadpleegd via

<http://www.hurriyetdailynews.com/five-pkk-militants-detained-in-secret-french-operation-.aspx?pageID=238&nID=28886&NewsCatID=351> op 16 april 2014

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<sup>xxvii</sup> "Eight arrested for financing terror organisation", the Copenhagen post, September 18, 2012, geraadpleegd via

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<sup>xxviii</sup> AIVD annual report 2009, hoofdstuk 1.3 Niet-jihadistisch terrorisme, blz 16

<sup>xxix</sup> "PKK criminal networks and fronts in Europe" by Abdulkadir Onay, Hurriyet Daily News, 20 maart 2008,

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<sup>xxx</sup> Bron: Algemeen Dagblad, Subsidie aan Koerdisch centrum beëindigd, 25-10-11 – 10:31, geraadpleegd via

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<sup>xxxi</sup> Annual Report Europol 2013, blz 28

<sup>xxxii</sup> Country report Turkey, Country Report: Turkey, BUREAU OF INTERNATIONAL NARCOTICS AND LAW

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<sup>xxxiii</sup> Annual Report Europol 2013, blz 12

<sup>xxxiv</sup> Newspaper article on a police raid of a PKK trainingcamps in 1999, 2004 and 2013;

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<sup>xxxv</sup> AIVD Annual report 2009, hoofdstuk 1.3 Niet-jihadistisch terrorisme, blz 16 Europol Annual report 2013, blz 28

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<sup>xxxvii</sup> Europol Annual report 2013, blz 28

<sup>xxxviii</sup> Newspaper article on court proceedings concerning suspects of a PKK camp 2005, 2012 and 2014; "Negen PKK-verdachten morgen voorgeleid aan rechter-commissaris", 5 december 2012 - Landelijk Parket, geraadpleegd via [http://www.om.nl/algemene\\_onderdelen/uitgebreid\\_zoeken/@159896/negen-pkk-verdachten/](http://www.om.nl/algemene_onderdelen/uitgebreid_zoeken/@159896/negen-pkk-verdachten/) op 26 april 2014

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<sup>xli</sup> Nota "Lokale Aanpak jihadgangers", opgesteld door de NCTV voor het Algemeen Dagblad, februari 2014, gevonden op de website van de NCTV

<sup>xlii</sup> Newspaper article on court verdicts of two (potential) jihadists 2013;

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<sup>xliii</sup> Newspaper article on the arrest of two potential jihadist 2013;

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<sup>xliv</sup> Nota "Lokale Aanpak jihadgangers", opgesteld door de NCTV voor het Algemeen Dagblad, februari 2014, gevonden op de website van de NCTV, blz 18

<sup>xlvi</sup> Nota "Lokale Aanpak jihadgangers", opgesteld door de NCTV voor het Algemeen Dagblad, februari 2014, gevonden op de website van de NCTV, blz 15 en 16