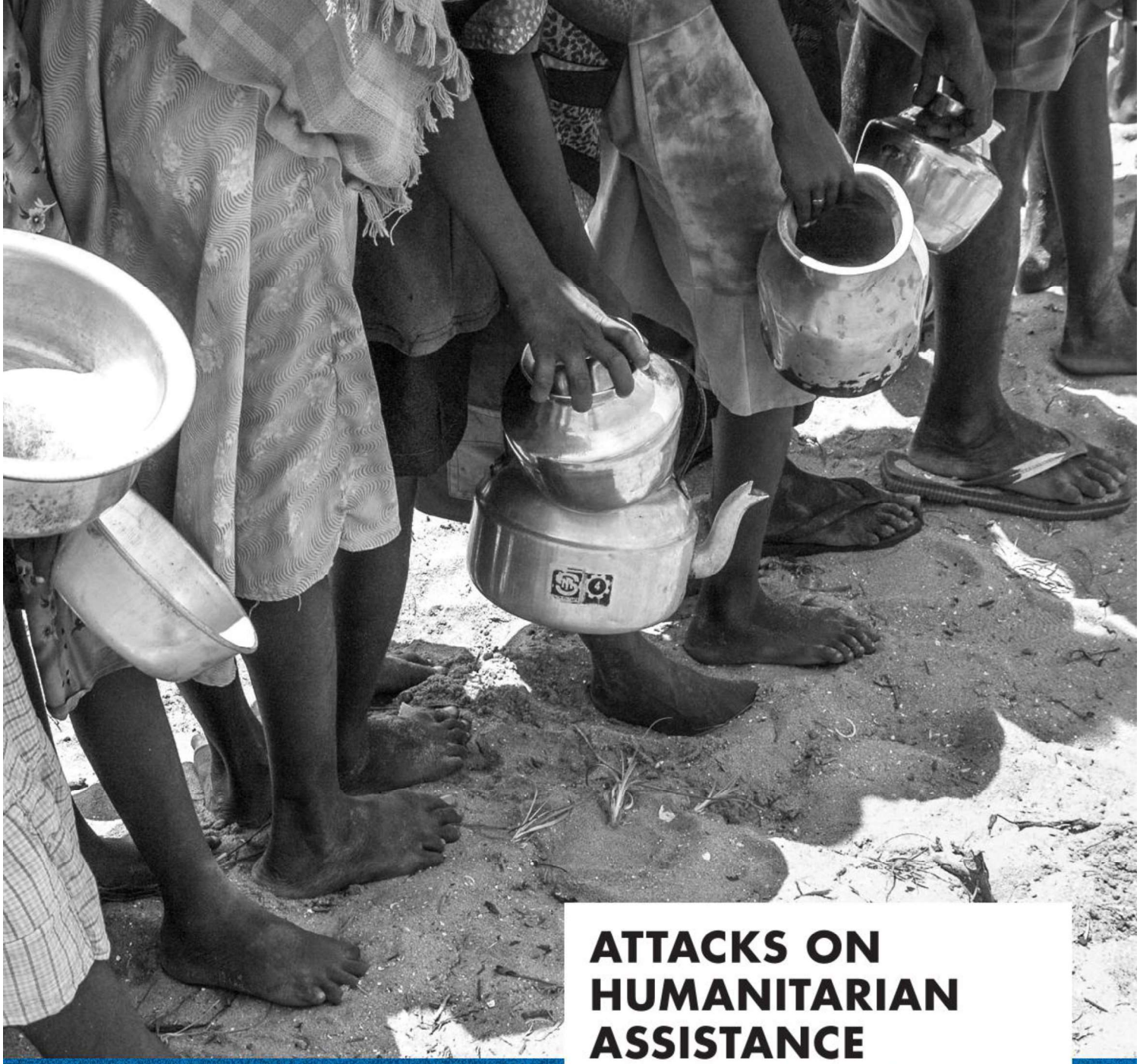


ATTACKS ON HUMANITARIAN ASSISTANCE IN SRI LANKA, 20 YEARS ON

"I DIED MANY TIMES"

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“I DIED MANY TIMES”

Attacks on humanitarian assistance in Sri Lanka, 20 years on

Drawing on more than a decade of investigations and reporting by the Office of the United Nations High Commissioner for Human Rights (OHCHR) and other United Nations mechanisms, this Brief provides an overview of attacks on humanitarian personnel and operations, and the restriction and denial of humanitarian assistance by all parties, during the final phase of the armed conflict in Sri Lanka and the continuing failure of the State to ensure accountability for such conduct.

It analyses a series of emblematic incidents, including the killing of 17 Action Contre la Faim staff members in Muttur in August 2006 - at the time the deadliest single attack on humanitarian workers globally - as well as attacks on humanitarian personnel, hospitals and relief operations during the final years of the conflict.

Drawing on direct engagement with survivors and humanitarian workers, the Brief traces the lasting effect of this impunity on their lives to this day, and sets out recommendations addressed to those with the authority to alter that trajectory.



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I. Introduction

1. Throughout Sri Lanka's armed conflict (1983-2009), and particularly during its final phase from 2006 to May 2009, humanitarian personnel, humanitarian and medical infrastructure, and humanitarian relief operations were repeatedly subjected to attacks, obstruction, or denial of access. These violations were neither isolated, nor incidental. They formed part of a sustained pattern of conduct that endangered humanitarian workers, struck protected objects, restricted humanitarian space, and deprived civilians of life-sustaining assistance.[1] This contributed to one of the most severe collapses of humanitarian protection recorded in a contemporary armed conflict,[2] borne overwhelmingly by Tamil civilian communities, including women and children, trapped in the Vanni and reliant on humanitarian assistance for their survival.[3] In many respects, the year 2006 marked an important shift: the resumption of large-scale hostilities was accompanied by a sharp deterioration in the security and operating conditions of humanitarian actors, illustrated most starkly by the killing of 17 national staff of *Action Contre la Faim* (ACF) in Muttur in early August 2006 - one of the most serious single attacks on humanitarian workers ever recorded.[4]

2. Twenty years later, accountability for these serious violations of international law remains largely absent.[5] Successive Sri Lankan Governments have failed to credibly investigate or prosecute attacks against humanitarian personnel and assistance by either the Sri Lankan military forces, the Liberation Tigers of Tamil Eelam (LTTE) or other armed groups, and despite repeated commitments to domestic accountability and institutional and legal reforms,[6] tangible progress is yet to materialize.[7] This impunity continues to weigh on the families of those killed and injured and on their surviving colleagues, who remain without recognition or redress.

3. The Sri Lankan record acquires particular salience in the present moment. Attacks against humanitarian personnel, infrastructure and operations, alongside the denial or restriction of humanitarian access, have become defining features of contemporary armed conflicts, including in the Occupied Palestinian Territory, Sudan, South Sudan, Ukraine and the Democratic Republic of the Congo.[8] According to the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, more than 1,010 humanitarian workers were killed between 2023 to 2025 - almost a tripling of the figure recorded in the preceding three years - including at least 326 in 2025 alone, across 21 countries.[9] Many were killed delivering food, water, medicine, and shelter, in clearly marked convoys and on

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[1] United Nations, *Report of the Secretary-General's Panel of Experts on Accountability in Sri Lanka*, 31 March 2011 (hereinafter PoE Report), para. 251.

[2] Office of the United Nations High Commissioner for Human Rights (OHCHR), *Report of the OHCHR Investigation on Sri Lanka (OISL)*, A/HRC/30/CRP.2 (September 2015), paras. 82 and 942, fn. 1008. *See also* International Committee of the Red Cross (ICRC), "Sri Lanka: Humanitarian Assistance Can No Longer Reach Civilians," news release, 14 May 2009; and United Nations, *Report of the Secretary-General's Internal Review Panel on United Nations Action in Sri Lanka* (IRP Report), November 2012, paras. 76, 779, and 942.

[3] PoE Report, para. 251(d). *See also* A/HRC/30/CRP.2, para. 1267.

[4] A/HRC/30/CRP.2, paras. 234-239. The case was tracked by OHCHR among the emblematic cases of impunity in successive reports to the Human Rights Council.

[5] Ibid.

[6] Including, *inter alia*, repealing the Prevention of Terrorism Act (PTA), efforts to combat corruption, establishing an independent public prosecutor's office, and promoting accountability for the 2019 Easter Sunday attacks and other emblematic cases. *See* A/HRC/63/18, 3 September 2026, para. 5, citing https://www.npp.lk/en/policies/npppolicystatement.

[7] United Nations, *Situation of Human Rights in Sri Lanka: Comprehensive Report of the Office of the United Nations High Commissioner for Human Rights*, A/HRC/60/21, 12 August 2025, para. 30; A/HRC/63/18, 3 September 2026, paras. 6-7, 43-44. *See also* United Nations Special Procedures, *Communication LKA 1/2025 concerning Sri Lanka* (2025).

[8] Tom Fletcher, Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, *Statement to the Security Council pursuant to Security Council resolution 2730 (2024) on the safety and security of humanitarian personnel and the protection of United Nations and associated personnel*, 8 April 2026 (highlighting the escalating risks faced by humanitarian personnel and emphasizing the obligation of parties to armed conflict to respect and protect humanitarian workers).

[9] Ibid.

missions coordinated directly with authorities, and, in the words of the Under-Secretary-General for Humanitarian Affairs, "*too often, they were killed by Member States of the United Nations.*"[10] The Inter-Agency Standing Committee[11] has described the present period as an "*era of impunity,*"[12] and Security Council resolution 2730 (2024) on the safety and security of humanitarian personnel reflects a heightened sense of urgency to ensure that such violations are met with accountability.[13] Most recently, in July 2026, the Human Rights Council adopted resolutions on the obstruction and denial of humanitarian access and threats to the safety of humanitarian personnel, and on the protection of healthcare in armed conflict, and requested the High Commissioner to prepare a comprehensive report on the human rights impact of attacks against humanitarian personnel and restrictions on humanitarian access.[14] In this context, the Sri Lankan experience offers a sobering record of how attacks against humanitarian action unfold when humanitarian actors are progressively isolated, placed under surveillance, pressured into withdrawal, and prevented from delivering humanitarian assistance.[15] It also illustrates how subsequent impunity compounds over time, establishing precedents that embolden perpetrators in other conflicts to carry out similar attacks against humanitarian actors and services.[16]

4. Issued under the Office of the United Nations High Commissioner for Human Rights' (OHCHR) mandate pursuant to General Assembly resolution 48/141, and in line with Human Rights Council resolutions 30/1, 34/1, 40/1, 46/1, 51/1, 57/1 and 60/1, this Brief seeks to draw renewed attention to attacks against humanitarian personnel and the restriction or denial of humanitarian assistance during Sri Lanka's armed conflict and its immediate aftermath, and the continuing lack of accountability for these violations. It examines patterns of conduct affecting humanitarian assistance throughout the armed conflict, with particular focus on its last phase (2006-2009) and immediate aftermath, during which humanitarian operations remained subject to substantial restrictions by the Government, and provides a non-exhaustive overview of some of the most emblematic incidents. Building on the findings of United Nations human rights mechanisms, the Brief also examines how accountability has been avoided, identifying recurring patterns in the institutional response and following them through to the present: the recommendations of those bodies, and of the State's own commissions of inquiry, remain unimplemented, and no individual has been held criminally responsible. Marking the 20th anniversary of the killing of the 17 ACF staff in Muttur in August 2006, it draws on consultations conducted by OHCHR with humanitarian personnel who served in Sri Lanka, whose accounts of those events and of what two decades without accountability have meant for them, are set out in their own words.

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[10] Ibid.

[11] United Nations General Assembly, *Strengthening of the coordination of humanitarian emergency assistance of the United Nations*, resolution 46/182, A/RES/46/182, 19 December 1991.

[12] IASC, *Open Letter to the Member States of the UN General Assembly, on behalf of the Principals of the Inter-Agency Standing Committee*, 19 August 2024.

[13] S/RES/2730 (24 May 2024).

[14] Human Rights Council resolution 62/4, *Human rights implications of the obstruction and denial of humanitarian access and threats to the safety of humanitarian personnel in armed conflict*, A/HRC/RES/62/4, 6 July 2026, para. 7. See also Human Rights Council resolution 62/20, *Protection of healthcare in armed conflict*, A/HRC/RES/62/20, 7 July 2026, para.16.

[15] Each of these elements is documented in section IV below.

[16] Government of Sri Lanka, *Seminar on Defeating Terrorism: The Sri Lankan Experience*, Colombo, 31 May-2 June 2011 (presenting the military defeat of the LTTE as a counter-terrorism model and offering to share lessons learned with representatives of approximately 54 States). *See also* Human Rights Watch, *Sri Lanka: Military Conference to Whitewash War Crimes*, 23 May 2011. For a later example of the continuing influence of this narrative, see Peled Arbeli, *Eliminating Hamas: Insights from Sri Lanka's Defeat of the Tamil Tigers*, *Jerusalem Post*, 21 May 2025 (reporting remarks by Col. (res.) Dr. Moshe Elad referring to Sri Lanka's defeat of the LTTE as a model for the defeat of Hamas and Hezbollah despite allegations of serious violations committed during the campaign).

II. Methodology

5. The Brief consolidates existing findings of United Nations human rights mechanisms and other credible sources, situates them within the lived experiences of humanitarian and United Nations personnel who operated in Sri Lanka, and examines the long-term consequences of impunity for victims, for humanitarian actors, and for the protection of humanitarian action more broadly. It draws primarily on a review of existing documentation, including the 2011 report of the Secretary-General's Panel of Experts on Accountability in Sri Lanka, the 2012 report of the Secretary-General's Internal Review Panel on United Nations Action in Sri Lanka, the 2015 OHCHR Investigation on Sri Lanka (OISL) report, reports of Special Procedures mandate holders and treaty bodies, as well as material from international and Sri Lankan civil society organizations and Government reports. That documentation was complemented by information and evidence collected, consolidated and preserved pursuant to Human Rights Council resolutions 46/1, 51/1, 57/1 and 60/1, which strengthens the existing factual basis for the patterns and emblematic incidents examined in this Brief.

6. On 24 September 2026, OHCHR transmitted to the Government of Sri Lanka a list of 27 questions on accountability for attacks against humanitarian assistance, requesting a reply by 5 October 2026. The questions concerned each of the incidents examined in this Brief, as well as acknowledgement and reparations, the protection of humanitarian personnel and medical facilities, command and superior responsibility, and legal and institutional reform. OHCHR also requested supporting documentation, including investigation and inquest files, court records and commission reports.[17] No response has been received at the time of publication, and the Brief is accordingly prepared without the benefit of the Government's account or of the official records sought. On 3 November 2026, OHCHR transmitted an advance copy of the Brief to the Government, recalled the questions put on 24 September 2026, and invited factual comments by 13 November 2026. No response has been received.

7. In preparing this Brief, OHCHR adopted a trauma-informed, victim-centred and gender-sensitive approach.[18] By privileging open-ended, participant-led narratives, allowing respondents to determine the depth and direction of disclosure, and avoiding rigid questioning sequences, the methodology sought to create a space in which those consulted could safely articulate experiences and priorities in their own terms, while capturing the differentiated ways in which these dynamics were experienced across genders. Consistent with United Nations guidance recognizing consultations with affected individuals and communities as an important component of transitional justice processes, the Brief places particular emphasis on the views of those directly affected by the events and incidents examined.[19] In view of the Sri Lankan Government's continued refusal to cooperate with OHCHR's accountability mandate,[20] consultations were conducted remotely. This approach enabled broad outreach across geographic locations, professional roles and affected communities. This format also presented limitations, including difficulties in reaching individuals without reliable connectivity and, in some instances, reluctance to discuss sensitive matters because of confidentiality concerns, and the risk of surveillance, retaliation

[17] OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026 (on file with OHCHR), reproduced in Annex I.

[18] Interviewers applied a survivor-centred and trauma-informed approach, creating space for such accounts without pressing participants who were reluctant to discuss them. Given the remote format of the consultations and the stigma associated with sexual violence, the consultations were not intended to establish findings regarding the prevalence of such violence, which has been addressed in OHCHR brief addressing conflict-related sexual violence, *see* OHCHR, *"We Lost Everything – Even Hope for Justice": Accountability for Conflict-Related Sexual Violence in Sri Lanka* (January 2026).

[19] United Nations, *Guidance Note of the Secretary-General: Transitional Justice – A Strategic Tool for People, Prevention and Peace* (October 2023), emphasizing inclusive, participatory and victim-centred approaches to transitional justice processes. Further details on the connection between individual consultees and particular incidents is not provided, in order to minimize the risk of identification, whether individually or in aggregate.

[20] A/HRC/60/21, para. 48.

or reprisals.[21] These concerns reflected the continuing climate of fear reported by many information providers,[22] and influenced the manner in which consultations could be conducted.

8. Consultations in the format of individual interviews were conducted with 16 individuals (11 men and 5 women[23]) engaged in humanitarian operations, protection and security-related work, and medical service provision, including personnel affiliated with non-governmental organizations or the United Nations. Those consulted (hereinafter "the consultees") were present in conflict-affected areas of Sri Lanka during the period 2005-2009 and had direct experience of the events documented in this Brief. The consultees reflect diversity in role, organization, nationality, gender, and length of service. Informed consent was obtained from all consultees prior to their engagement. Consultees were briefed on the purpose and scope of the consultation, including its focus on the impact on civilians, access to essential services, coping mechanisms, unmet needs, the experiences of groups facing heightened vulnerabilities and the evolution of these dynamics over time. Participatory threat and risk assessments were conducted to identify and mitigate potential protection, psychosocial, or confidentiality risks associated with participation. Particular attention was paid to safeguarding consultees' autonomy and agency throughout the process, including their ability to determine the extent and nature of the information they wished to disclose. OHCHR expresses its deep appreciation to all contributors, in particular the United Nations and humanitarian who shared their experiences.

III. Legal Framework

A. International humanitarian law

9. The incidents examined in this report occurred during the non-international armed conflict between the Government of Sri Lanka and the LTTE, in which other armed groups also operated.[24] The applicable legal framework includes Common Article 3 to the four Geneva Conventions, to which Sri Lanka is a party, together with customary international humanitarian law. As Sri Lanka has not ratified Additional Protocols I or II to the Geneva Conventions, the analysis below relies on the rules of customary international humanitarian law applicable to non-international armed conflicts, as reflected in the ICRC Study on Customary International Humanitarian Law.[25]

1. Protection of humanitarian and medical personnel, objects and operations

10. Humanitarian relief personnel and objects used for humanitarian relief operations must be respected and protected.[26] As civilians, relief personnel lose that protection only if and for such time as they take a direct part in hostilities.[27] Medical personnel, units and transport, including hospitals, must likewise be respected and protected, and lose that protection only if they are used, outside their humanitarian function, to commit acts harmful to the enemy. In addition, even when so used, medical units may not be attacked unless a warning has been given allowing sufficient time for the harmful use to cease; any subsequent attack must comply the applicable rules of international humanitarian law, including those

[21] A/HRC/63/18, paras. 34-35.

[22] Ibid.

[23] OHCHR made efforts to ensure balanced representation of women and men among those consulted however, this was not fully achievable, reflecting, at least in part, the gender imbalance among local humanitarian personnel, operating in Sri Lanka during the relevant period. This limitation is important to acknowledge, as women and men may have experienced the harms described in different ways. Consequently, some gender-specific experiences and perspectives may not be fully captured in what was ultimately a predominantly male pool of accounts.

[24] A/HRC/30/CRP.2, paras. 182-184.

[25] ICRC, *Customary International Humanitarian Law*, vol. I: Rules, edited by Jean-Marie Henckaerts and Louise Doswald-Beck (Cambridge University Press, 2005), Rules 31 and 32.

[26] Ibid., Rules 31, 32, 56 and 134.

[27] Ibid., Rule 6.

governing proportionality and precautions in attack.[28] The International Court of Justice has recently reaffirmed the customary international law governing the protection of humanitarian relief and medical personnel and facilities.[29] In July 2026, the Human Rights Council also condemned attacks on healthcare infrastructure and personnel, the obstruction of medical assistance and the criminalisation of impartial medical care, recalling that such acts may amount to serious violations of international law and, in some cases, to war crimes or crimes against humanity.[30]

2. Humanitarian relief and access

11. To enable humanitarian relief operations, parties to the conflict must allow and facilitate the rapid and unimpeded passage of impartial humanitarian relief for civilians in need, subject to their right of control, and must ensure the freedom of movement of authorised humanitarian relief personnel, which may be restricted only temporarily and only in cases of imperative military necessity.[31] The Human Rights Council has also recently called on parties to armed conflicts to facilitate full, safe, rapid and unhindered humanitarian access, to ensure accountability through independent investigations, and to refrain from criminalising legitimate humanitarian activities.[32]

B. International human rights law

12. International human rights law continues to apply during armed conflict. The right to life entails a procedural obligation to conduct prompt, effective and impartial investigations into potentially unlawful killings.[33] Under the International Covenant on Economic, Social and Cultural Rights (ICESCR), States must respect, protect and fulfil, *inter alia*, the right to an adequate standard of living, including food, water and housing as well as the right to health. The imposition of obstacles to the enjoyment of these rights runs counter to States' obligations to respect, protect, and fulfil them.[34] These obligations apply concurrently with those arising under international humanitarian law.[35]

C. Individual criminal responsibility

13. International law prohibits attacks against humanitarian and medical personnel, installations, material, units and transport, as well as the unlawful obstruction of impartial

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[28] First Geneva Convention, arts. 19 and 35; Second Geneva Convention, arts. 22 and 36; Fourth Geneva Convention, art. 18; and ICRC, *Customary International Humanitarian Law*, Rules 25, 28 and 29.

[29] International Court of Justice (ICJ), *Obligations of Israel in relation to the Presence and Activities of the United Nations, Other International Organizations and Third States in and in relation to the Occupied Palestinian Territory*, Advisory Opinion, 22 October 2025, operative para. 3(c).

[30] A/HRC/RES/62/20, para. 4.

[31] ICRC, *Customary International Humanitarian Law*, Rule 55, 56, 134 and Rule 135. See also ICJ, *Obligations of Israel, Advisory Opinion,* para. 91; and A/HRC/RES/62/4, paras. 2-4, and 6.

[32] A/HRC/RES/62/4, paras. 2 and 6.

[33] International Covenant on Civil and Political Rights, art. 6 (ICCPR). The procedural obligation to investigate potentially unlawful deprivations of life is reflected in Human Rights Committee, *General Comment No. 36 (2018) on article 6 of the International Covenant on Civil and Political Rights, on the right to life*, CCPR/C/GC/36, paras. 27-29. *See also* The Minnesota Protocol on the Investigation of Potentially Unlawful Death (2016).

[34] Ibid.

[35] International Covenant on Economic, Social and Cultural Rights, arts. 11 and 12. The obligation to ensure minimum essential levels of each Covenant right, irrespective of resource constraints, is reflected in Committee on Economic, Social and Cultural Rights, *General Comment No. 3: The Nature of States Parties' Obligations* (Art. 2, para. 1 of the Covenant), E/1991/23, para. 10. *See also* Committee on Economic, Social and Cultural Rights, *General Comment No. 12: The Right to Adequate Food* (1999); *General Comment No. 14: The Right to the Highest Attainable Standard of Health* (2000); and *General Comment No. 15: The Right to Water* (2002). *See further* International Court of Justice (ICJ), *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory*, Advisory Opinion, I.C.J. Reports 2004, p. 136, para. 106; and *Armed Activities on the Territory of the Congo (Democratic Republic of the Congo v. Uganda)*, Judgment, I.C.J. Reports 2005, p. 168, paras. 216-217.

humanitarian relief. Depending on the nature, scale and circumstances of the conduct, such acts may entail individual criminal responsibility under international law, including for war crimes, crimes against humanity and, where the specific legal elements are met, genocide.[36] Such responsibility is not confined to those who physically carry out the acts. It extends to those who order, solicit, induce, aid, abet or otherwise contribute to their commission, and to superiors who knew or had reason to know that subordinates were committing or about to commit such acts and failed to take all necessary and reasonable measures within their power to prevent or repress them or to submit the matter to the competent authorities.[37]

D. Accountability and State responsibility

14. Sri Lanka is under the obligation to investigate and, where the evidence warrants, prosecute serious violations of international humanitarian law, including attacks against humanitarian and medical personnel and other serious violations affecting humanitarian relief operations.[38] As a party to the 1994 Convention on the Safety of United Nations and Associated Personnel, Sri Lanka is further required to establish attacks against United Nations and associated personnel as crimes under national law and to prosecute or extradite those responsible.[39] Violations attributable to the State engage its international responsibility, giving rise to obligations of cessation, guarantees of non-repetition and full reparation.[40] Persistent failures to investigate and prosecute serious violations may themselves constitute breaches of international law.[41]

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[36] ICRC, *Customary International Humanitarian Law*, Rules 31, 32, 55, 53, 54, and 156. Intentionally directing attacks against humanitarian relief personnel and objects entails individual criminal responsibility as a war crime. *See also* Rome Statute of the International Criminal Court, art. 8(2)(e)(iii). Where the obstruction or deprivation of humanitarian relief is used to starve the civilian population, such conduct may also constitute a war crime. *See* ibid., art. 8(2)(e)(xix). Such conduct may amount to crimes against humanity when committed as part of a widespread or systematic attack directed against a civilian population, including murder, extermination, forcible transfer and other inhumane acts. *See* ibid., arts. 7(1)(a), (b), (d) and (k); see also Prosecutor v. Kordić and Čerkez, IT-95-14/2-T, Judgement, 26 February 2001, and Prosecutor v. Brđanin, IT-99-36-T, Judgement, 1 September 2004. Where committed with intent to destroy, in whole or in part, a protected group, the deliberate infliction of conditions of life calculated to bring about its physical destruction may constitute genocide. See Convention on the Prevention and Punishment of the Crime of Genocide, art. II(c); Rome Statute of the International Criminal Court, art. 6(c). Sri Lanka is not a party to the Rome Statute; its provisions are cited here as reflective of the relevant crimes under customary international law.

[37] ICRC, Customary International Humanitarian Law, Rules 152 and 153; Rome Statute, arts. 25(3) and 28.

[38] The obligation to investigate war crimes and, where appropriate, prosecute those responsible is a rule of customary international humanitarian law applicable in both international and non-international armed conflicts. See ICRC, *Customary International Humanitarian Law*, vol. I, Rule 158. *See also* United Nations Commission on Human Rights, *Updated Set of Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity*, E/CN.4/2005/102/Add.1, 8 February 2005, Principle 1; and Committee on the Elimination of Discrimination against Women (CEDAW Committee), *General Recommendation No. 30 on women in conflict prevention, conflict and post-conflict situations*, CEDAW/C/GC/30 (2013).

[39] Convention on the Safety of United Nations and Associated Personnel (1994), arts. 9, 13 and 15, and 14. Sri Lanka acceded to the Convention on 23 September 2003, entering into force for Sri Lanka on 23 October 2003. (applying to United Nations operations within the meaning of article 1, and its applicability to a given operation must be assessed on that basis).

[40] Articles on Responsibility of States for Internationally Wrongful Acts, annexed to United Nations General Assembly resolution 56/83, arts. 30 and 31 (cessation, guarantees of non-repetition and reparation). On the forms of reparation, see arts. 34-37. *See also* CEDAW/C/GC/30 (2013), paras. 15 and 81(i) (States obligation to investigate, prosecute and punish violations of women's rights and to combat impunity for such violations).

[41] A persistent or systematic failure to investigate and prosecute serious violations may itself give rise to State responsibility for breach of the procedural obligations under international humanitarian law and international human rights law: see, on the right to life, Human Rights Committee, General Comment No. 36 (2018), para. 27; and, on the duty to combat impunity, the Updated Set of Principles, E/CN.4/2005/102/Add.1 (2005), Principle 1.

IV. Contextual Background

A. Pre-existing Restrictions on Humanitarian Access and Humanitarian Space

15. Restrictions on humanitarian access and space in Sri Lanka date back decades before the final phase of the armed conflict.[42] Such restrictions were imposed by all parties, although they took different forms, served different purposes, and evolved on different timelines. From the late 1980s onwards, successive Governments of Sri Lanka maintained structural controls over goods, movement and humanitarian operations in areas held by the LTTE, including fuel, medical supplies, construction materials, food, agricultural inputs and water-purification equipment, contributing to chronic shortages that significantly affected the civilian population.[43] These controls, which persisted through the post-tsunami recovery period and contributed to chronic shortages affecting the civilian population during reconstruction in LTTE-controlled areas, remained constrained.[44] Humanitarian actors in the North and East also reported extensive surveillance, arbitrary searches, delays at checkpoints and restrictions on the transport of essential items, while accusations of LTTE affiliation fostered a climate of fear and intimidation.[45] The LTTE, in turn, imposed restrictions on the population it controlled, subjected national staff of humanitarian organisations to its own pass regime, and by early 2006 began refusing passes altogether for many young people and families.[46] These constraints left civilian communities, particularly the Tamil community, highly vulnerable, and humanitarian organizations operating at diminished capacity.[47]

16. United Nations assessments conducted prior to 2006 warned that this combination of longstanding restrictions and weakened humanitarian systems had left the humanitarian

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[42] A/HRC/30/CRP.2, paras. 889 - 906, 930-932, 950-952, 984; PoE report, para. 39 ("The human rights of all citizens have suffered as a result of almost three decades of war, the degradation of independent institutions and the weakening of the rule of law. As the Government prepared for its final offensive against the LTTE, [...] several measures led to greater limitations on [...] humanitarian action"); *See also* United Nations Commission on Human Rights, Situation in Sri Lanka, Res. 1987/61, E/CN.4/RES/1987/61, 12 March 1987, para. 3; Human Rights Watch (HRW), *World Report 1992: Sri Lanka* (1992).

[43] Ibid. United Nations reporting has long documented the severe humanitarian consequences of these restrictions for the civilian population in the North and East, including their impact on livelihoods, food security and nutrition. By the early 2000s, malnutrition rates in the Vanni were significantly above the national average. *See* Report of the Representative of the Secretary-General on internally displaced persons, E/CN.4/1994/44/Add.1 (1994); Committee on the Rights of the Child, *Concluding Observations: Sri Lanka*, CRC/C/15/Add.40 (21 June 1995), paras. 6 and 24 (expressing concern at the impact of the armed conflict on children in the North and East, including the deterioration of health services and humanitarian conditions); and see K. Van Brabant, *The Coordination of Humanitarian Action: The Case of Sri Lanka*, ODI Relief and Rehabilitation Network Paper 23 (December 1997) (documenting, *inter alia*, food insecurity in the north linked primarily to the Government's economic embargo, restrictions on the transport of fuel, fertiliser, seed and cement, and constraints on humanitarian agencies' efforts to sustain local food production).

[44] During the "ceasefire period", the structural controls on key goods remained in place: restrictions on construction materials such as cement and iron rods stayed in force even after the December 2004 tsunami, severely hampering reconstruction within the predominantly Tamil, LTTE-controlled areas of the North and East. This occurred against a broader pattern in which conflict and tsunami-affected populations in the North and East, mostly Tamil and Muslim, received a disproportionately small share of recovery assistance. *See* A/HRC/30/CRP.2, paras. 60 and 950.

[45] A/HRC/30/CRP.2, paras. 141-143, 425-429, 936, 954. See also Secretary-General's Internal Review Panel, para. 13.

[46] A/HRC/30/CRP.2, OISL report, paras. 895 - 899898, 902, 930-932; *See also* University Teachers for Human Rights (UTHR), "A Tale of Two Disasters and the Fickleness of Terror Politics", Information Bulletin, No. 37, (2005).

[47] A/HRC/30/CRP.2, paras. 69, 951 and 985 (severe restrictions on humanitarian aid into LTTE-controlled areas re-imposed from mid-2006, with limited access to civilians in Vakarai in the East and mounting fuel and food-security pressures in the Vanni).

response ill-equipped to withstand the consequences of a major military offensive.[48] Those warnings proved well-founded. Following the collapse of the Ceasefire Agreement and the resumption of large-scale hostilities in 2006,[49] these pre-existing vulnerabilities were compounded by widespread human rights violations and abuses, and by violations of international humanitarian law, amounting to crimes under international law.

B. Attacks on Humanitarian Actors and the Closure of Humanitarian Space (2006-2009)

17. From 2006 onwards, the patterns described above intensified through direct attacks on humanitarian actors and infrastructure, alongside the systematic restriction and denial of humanitarian assistance to civilians trapped in the conflict area.[50] Humanitarian workers were no longer treated as neutral parties, but as targets.[51] Together with the denial of access, the targeting and removal of humanitarian personnel progressively stripped the conflict area of an independent humanitarian presence, and of the international scrutiny that accompanied it, during the period in which the gravest violations of the conflict were committed.

18. Following the resumption of hostilities in 2006, Sri Lanka recorded one of the highest numbers of killings of humanitarian workers worldwide.[52] A Sri Lankan organisation documented more than 60 incidents affecting humanitarian personnel between January 2006 and December 2007, with at least one humanitarian worker killed or subjected to enforced disappearance in almost every month during that period.[53] Abduction, harassment and detention at checkpoints were equally pervasive, and Sri Lankan Tamil staff were particularly exposed: for 2007 alone, the United Nations recorded 14 cases of arrest or detention by State authorities and 43 cases of harassment or intimidation of its personnel.[54] As a result, many humanitarian workers increasingly restricted their movements - not because of frontline hostilities, but because of the risk of arbitrary arrest, abduction or disappearance.[55]

19. These physical attacks and deprivations of liberty formed part of a broader effort to restrict the humanitarian space and to control information about the conflict and the humanitarian situation. Local NGOs, particularly those operating in Tamil-majority areas, faced surveillance, asset freezes and, in some cases, proscription by the Government, often justified by allegations of LTTE affiliation that were unsubstantiated and unsupported by judicial findings.[56] Government-aligned media reinforced this narrative by portraying UN and NGO staff as "traitors" or LTTE sympathizers.[57] When the Under-Secretary-General for Humanitarian Affairs stated in August 2007 that Sri Lanka had "*one of the worst records in the world for humanitarian aid workers safety*", a Government Minister accused him of being a "*terrorist*".[58] UN public advocacy and messaging were constrained and tended to avoid

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[48] UN OCHA / IASC Country Team, *Sri Lanka Common Humanitarian Action Plan 2007* (26 January 2007), pp. 4-6.

[49] The Ceasefire Agreement signed on 22 February 2002, was formally abrogated by the Government on 16 January 2008. In practice, however, the Agreement had effectively collapsed by mid-2006 following the resumption of large-scale hostilities.

[50] A/HRC/30/CRP.2, para. 234 – 235, 936 and 938.

[51] PoE report, para 63 ("[…] Humanitarian workers accused of being "Tiger sympathizers" were also caught in the net. In the period between 2006 and the end of the war, 66 humanitarian workers were either disappeared or killed").

[52] A/HRC/30/CRP.2, para. 234 ("as of 2013, Sri Lanka figured as one of the countries with the highest numbers of humanitarian workers killed worldwide").

[53] A/HRC/30/CRP.2, para. 233-240. See also "Law and Society Trust, Under Fire: Persons in Humanitarian Service, A Preliminary Report on Killings and Disappearances of Persons in Humanitarian Service in Sri Lanka, January 2006-December 2007".

[54] A/63/305 (18 August 2008), annex III, p. 25.

[55] A/HRC/30/CRP.2, para. 954. See also OHCHR consultation with FD, 14 July 2026.

[56] A/HRC/30/CRP.2, para. 233-238; See also International Crisis Group, Sri Lanka's Human Rights Crisis, Asia Report No. 135 (14 June 2007), p. 15 (describing an increasingly hostile environment for humanitarian organizations, including attacks and violence against aid workers, with at least 30 humanitarian NGO personnel reportedly killed between April 2006 and June 2007).

[57] International Crisis Group, '*War Crimes in Sri Lanka, Asia Report No.191*,17 May 2010, p. 4.

[58] Secretary-General's Internal Review Panel, Annex IV.D, para. 6.

confrontation with the Government.[59] National security officers seconded from the Sri Lankan military were also embedded within the UN Country Team.[60] The cumulative effect was to constrain independent reporting and challenge assessments that diverged from official Government narratives, including United Nations estimates of the number of civilians trapped in the Vanni, which significantly exceeded Government figures.[61]

20. A decisive turning point came in September 2008, when the Government ordered United Nations agencies and international NGOs to relocate their staff from the Vanni.[62] On 3 September, several artillery shells struck within the Kilinochchi Box - the area housing UN and other international offices, designated a safe zone by agreement with the Government.[63] The next day, and again on 8 September 2008, the SLA informed humanitarian agencies that their safety could no longer be guaranteed and that UN privileges or immunities would no longer apply.[64] International organizations withdrew, including the United Nations, while the ICRC remained in the conflict area until February 2009, after which it continued humanitarian operations from a vessel stationed off the coast.[65] This collective withdrawal severely weakened humanitarian operations: convoys were reduced and protection-by-presence ceased. Most national staff - almost all Tamil from the Vanni - remained in light of LTTE refusal to issue passes for their families.[66] They continued delivering humanitarian assistance under sustained Government and LTTE shelling - several witnessing dependents being killed or injured - until they too were eventually forced to flee. As the last UN convoy departed Kilinochchi, civilians reportedly begged staff to remain, describing their presence as the only remaining source of physical security and international oversight.[67]

21. Following the withdrawal of most of the international humanitarian personnel, the SLA pressed its final offensive through late 2008 and into 2009. During this period, attacks on hospitals and other protected sites escalated sharply.[68] OISL examined attacks, including repeated ones, on nine medical facilities in the Vanni between October 2008 and May 2009 and concluded that they were not isolated incidents, but formed part of a pattern in which the SLA failed to adequately protect medical facilities and, in some cases, may have deliberately targeted them.[69] Although marked with Red Cross emblems[70] and their GPS coordinates regularly communicated to the Government and security,[71] several were struck shortly after

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[59] Secretary-General's Internal Review Panel, para. 1. UN officials operated in an environment in which public reporting and advocacy on humanitarian conditions were subject to significant political sensitivities and external pressure, affecting how humanitarian concerns were communicated.

[60] Ibid., para.13, and Annex III, para. 4.

[61] PoE Report, paras. 131 (The Panel of Experts found that the Government deliberately used greatly reduced population estimates as part of a strategy to limit supplies entering the Vanni, and that a senior Government official subsequently admitted the figures had been reduced to that end); 126 - 127. *See also* Secretary-General's Internal Review Panel, paras. 107 - 108. On the pressure on UN reporting, see Secretary-General's Internal Review Panel, Annex III.B, paras. 107-108.

[62] A/HRC/30/CRP.2, para. 956 ("On 3 September 2008, the Defence Secretary ordered all United Nations agencies and non-governmental humanitarian organizations to leave the LTTE-controlled area by 29 September").

[63] OHCHR Evidence on File. See also A/HRC/30/CRP.2, para. 795.

[64] Ibid.

[65] OHCHR Evidence on File. See also ICRC, *Sri Lanka: organizing medical evacuations by sea*, *26* February 2009. In its note verbale of 24 September 2026 (Annex I, Question 21), OHCHR asked the Government to provide information on any investigation into fire reportedly directed at the ICRC vessel operating off the coast in March and April 2009, while it delivered supplies and evacuated wounded civilians following the closure of overland access. No response was received.

[66] OHCHR Evidence on File. See also Secretary-General's Internal Review Panel, Annex IV.A, para. 1; and A/HRC/30/CRP.2, paras. 930 - 933.

[67] OHCHR Evidence on File. *See also* Secretary-General's Internal Review Panel, para. 15.

[68] NGO and UN investigations documented at least 30 attacks on permanent and makeshift hospitals. See HRW, '*Sri Lanka: Repeated Shelling of Hospitals Evidence of War Crimes',* 8 May 2009.

[69] A/HRC/30/CRP.2, paras. 790, 793, 1151-1152.

[70] OHCHR Evidence on File. *See also* A/HRC/30/CRP.2, para. 783.

[71] OHCHR Evidence on File. *See also* A/HRC/30/CRP.2, paras. 785 and 1152 ("Other civilian facilities in the NFZs were also impacted, notably humanitarian facilities and food distribution centres. The Armed Forces were regularly notified of their exact location).

updated coordinates were transmitted.[72] According to witness statements preserved in OHCHR's repository, the apparent correlation became so pronounced that medical personnel eventually stopped communicating updated coordinates, having concluded that doing so exposed their facilities to attack.[73] On 2 February 2009, then Defence Secretary Gotabaya Rajapaksa publicly stated that hospitals located outside the No Fire Zone were "*legitimate targets*".[74] Other protected sites were also attacked. On 8 April 2009 at Ampalavanpokkanai, the shelling of a milk-powder distribution line, whose location and operating times had been notified to the Government in advance, killed dozens of women and children standing in line.[75] It was one of three notified food-distribution sites for which OISL found no LTTE activity and which it concluded, on reasonable grounds, had been deliberately targeted.[76]

22. Restrictions on humanitarian assistance also intensified. As Government forces advanced through the Vanni in late 2008 and early 2009, civilians were concentrated into three successive No Fire Zones, each smaller than the last. United Nations and Government Agent estimates placed their number at between 300,000 and 330,000 people.[77] OISL concluded that the Government had access to multiple sources of information - including reports from Government Agents, UAV imagery and humanitarian data - that would have enabled it to determine with reasonable accuracy the number of civilians in need.[78] Government officials in Colombo nevertheless maintained that only 70,000 to 100,000 civilians remained, several times below the estimates of their own agents.[79] Despite the information available to it, the Government tightly controlled humanitarian access through Ministry of Defence clearances and inspections. Convoy 11, which came under intense artillery fire and was trapped for two weeks in January 2009, was the last UN convoy permitted to reach the Vanni by road.[80] Thereafter, several hundred thousand civilians were left without overland humanitarian assistance and became dependent on the ICRC ship for the delivery of supplies and evacuation of the wounded. Yet even that final humanitarian lifeline came under repeated attack: in March 2009 the vessel was subjected to machine-gun fire, and in April artillery landed within 40 to 50 metres, while it lay offshore evacuating wounded civilians.[81]

23. The amount of food authorised to be brought into the Vanni remained far below assessed humanitarian requirements. Between February and 9 May 2009, only some 2,442 metric tons were permitted – less than the minimum amount as necessary for a single month, even on the basis of a planning figure of 200,000 civilians, itself well below the estimated population.[82] For February 2009, a senior Government official stated that less than 100 metric tons entered the Vanni, against a World Food Programme requirement of 4,950 metric tons.[83]

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[72] OHCHR Evidence on File. *See also* A/HRC/30/CRP.2, paras. 785-786.

[73] OHCHR Evidence on Files on file, and OHCHR consultations with FB on 1 May 2026; ME on11 May 2026 FA on 29 April 2026; and with MA on 23 April 2026.

[74] A/HRC/30/CRP.2, para 833.

[75] In its note verbale of 24 September 2026, OHCHR asked the Government to provide information on any investigation or review concerning the shelling of food-distribution sites or humanitarian gathering points whose locations and operating times had reportedly been notified to the authorities in advance, including the milk-powder distribution at Ampalavanpokkanai on 8 April 2009. No response was received.

[76] A/HRC/30/CRP.2, paras. 860 - 865 ("In none of the three incidents above did OISL receive any information of armed LTTE activity in proximity to the food distributions. OISL has reasonable grounds to believe that they were deliberately targeted").

[77] PoE Report, 100. *See also* Secretary-General's Internal Review Panel para 45.

[78] PoE Report, para. 125.

[79] A/HRC/30/CRP.2, paras. 974-981. *See also* PoE Report, paras. 125-127. (Government officials who reported higher population estimates faced pressure and threats of disciplinary action) also during the OHCHR consultations, see OHCHR consultations with MI on12 June 2016, and with ME on11 May 2026.

[80] Secretary-General's Internal Review Panel, para. 68. *See also* A/HRC/30/CRP.2, paras. 967-969.

[81] A/HRC/30/CRP.2, paras. 971-973.

[82] A/HRC/30/CRP.2, para. 988.

[83] Public Interest Advocacy Centre (PIAC), *"Island of impunity? Investigation into international crimes in the final stages of the Sri Lankan civil war",* (2014), para. 8.16.

Malnutrition among children under five rose sharply. Local officials reported deaths from starvation, and humanitarian actors warned of malnutrition and "critical levels of hunger".[84]

24. Medical supplies - including anaesthetics, antibiotics, blood, intravenous fluids and surgical equipment - were also denied or severely curtailed, forcing medical personnel to improvise procedures and leaving many of the wounded without adequate treatment.[85] Water-purification and sanitation materials were frequently refused, while fuel for hospital generators, ambulances and water pumping was progressively reduced before ceasing altogether after January 2009.[86] The humanitarian consequences of these restrictions were unmistakable and repeatedly brought to the Government's attention.[87] In February 2009, a senior Government doctor warned that the health system was near collapse.[88] On 16 March, Government doctors forwarded to Colombo a report entitled 'Undue Deaths due to Non-Availability of Essential Drugs', warning that they had received no antibiotics, no anaesthetics and not a single bottle of intravenous fluid.[89] Earlier, on 26 February, the United Nations Resident and Humanitarian Coordinator had likewise set out the deteriorating medical situation in writing to a senior presidential adviser, copying the Secretary of Defence.[90] Despite these warnings, the restrictions continued and medical services ultimately collapsed. The ICRC described conditions at Putumattalan as "*nothing short of catastrophic*", with supplies exhausted, amputations performed without anaesthetic and the dead left among the wounded.[91] These conditions had a particularly severe impact on women and girls, through the loss of reproductive and maternal care, heightened exposure to sexual and gender-based violence, and the burdens of caring for displaced families under conditions of extreme scarcity.[92]

25. By the final weeks of the conflict, humanitarian assistance could scarcely reach the civilians who remained trapped. The surviving civilian population - by then compressed into a coastal strip only a few kilometres long[93] - remained under continuous shelling as the last functioning hospital ceased to operate[94] and, on 14 May 2009, the ICRC announced that it could no longer reach the civilians trapped inside.[95] When the fighting ended on 18 May, some 250,000 people emerged from the conflict zone; many did not.[96] The end of the fighting,

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84 A/HRC/30/CRP.2, para. 993; Secretary-General's Internal Review Panel, paras. 30, 46, and 111. *See also* UNICEF, "Sri Lanka: UNICEF Humanitarian Action Update", 28 April 2009, pp. 3-4.

85 A/HRC/30/CRP.2, paras. 1002-1023; PoE report, para. 129; PIAC (2014), paras. 8.22 and 8.31.

86 A/HRC/30/CRP.2, paras. 998 -1001, and 1011. On the obligation to protect critical enabling services, including water, sanitation, electricity, fuel and medical supply chains. *See also* United Nations, Human Rights Council, "*Protection of healthcare in armed conflict"*, A/HRC/RES/62/20, para. 13(g).

87 OCHA statements and briefings issued on 16 January, 21 February, March, 26 April and 28 April 2009.

88 PIAC, *Island of impunity?,* (2014), para. 8.31.

89 Office of the Regional Director of Health Services of Mullaitivu and Kilinochchi, "*Undue Deaths due to Non-Availability of Essential Drugs at Mullaitivu"*, 16 March 2009 ("Less than five per cent of requested medicines and medical supplies had been received over the preceding four months"). Subsequently, the Ministry of Health instructed government doctors to cease communicating with the media and following their departure from the conflict zone in May 2009, they were detained and interrogated for months. *See also* PoE Report, paras. 128 - 130.

90 PIAC, *Island of impunity,* (2014), para. 8.22.

91 A/HRC/30/CRP.2, paras. 812-835, and 849. In some instances, the attacks were particularly intense. Shells landed within eight metres of United Nations bunkers at Udayaarkaddu Hospital, while at least 50 shells reportedly struck the PTK hospital compound in a single day.

92 A/HRC/30/CRP.2, paras. 572 and 619-620. *See also* OHCHR, *Accountability for Conflict-Related Sexual Violence in Sri Lanka* (January 2026), and United Nations Population Fund (UNFPA), *Women-Headed Households in Situations of Armed Conflict: A Study of Women-Headed Households in the Eastern Province of Sri Lanka* (2015).

93 A/HRC/30/CRP.2, para. 93.

94 Ibid., para. 883.

95 ICRC, Sri Lanka: *Humanitarian Assistance Can No Longer Reach Civilians* (10 February 2009).

96 A/HRC/30/CRP.2, para. 1269. A/HRC/30/CRP.2, para. 1269. The scale of displacement persisted long after the fighting ended. In September 2009, some 280,000 IDPs remained in camps following the conflict. *See also* United Nations News Centre, "Sri Lanka poised to deal with post-conflict tasks, leader tells UN," 26 September 2009.

however, did not end the restrictions on humanitarian action; they assumed a different form.[97] Those who survived were transferred to closed, military-run camps, most notably Manik Farm, which at its peak held more than 220,000 internally displaced persons (IDPs).[98] Many were exhausted, malnourished and injured. Surrounded by barbed wire and guarded by armed personnel, the camps severely restricted freedom of movement, while overcrowding, inadequate sanitation and limited access to clean water contributed to disease outbreaks.[99] Many who had already suffered acute malnutrition died shortly after arrival.[100] The Vavuniya District Magistrate found that more than five older persons were dying each day from starvation and malnutrition and ordered the release of older IDPs - one of the few domestic interventions to acknowledge the scale of the crisis.[101] Humanitarian access to the camps and to military-run places of detention remained under strict control: agencies were barred from conducting private interviews, documenting conditions or carrying cameras or mobile phones, while the pervasive presence of military personnel, police and informers prevented independent monitoring.[102] The exclusion of independent oversight that had characterized the final offensive thus continued after it, now applied to an entire civilian population deprived of liberty.

26. The attacks on humanitarian personnel, the strikes on hospitals and relief operations, the restrictions on humanitarian access and the denial of essential assistance were not isolated incidents or merely incidental to the fighting. Throughout this period, the Government possessed detailed information - from its own officials, humanitarian organisations and aerial surveillance - on the size, location and humanitarian needs of the trapped civilian population, yet restrictions on humanitarian relief and the movement of humanitarian personnel continued.[103]

27. The LTTE also contributed to the humanitarian crisis, notably by preventing civilians from leaving areas under its control.[104] OISL found reasonable grounds to believe that, by doing so, it had exposed the civilian population to military operations, in particular shelling and gunfire.[105] Although OISL found no evidence that the LTTE had used hospitals or other civilian facilities for military purposes, it noted that the LTTE, at times, had positioned military assets near hospitals and United Nations premises, and had reasonable grounds to suspect that it had launched attacks from these locations, in breach of its legal obligations.[106] Regarding shelling near humanitarian convoys, OISL found that both parties had failed in their obligations to protect humanitarian relief personnel and objects.[107] These findings do not diminish the obligations of the Sri Lankan security forces: a party's failure to take all

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[97] A/HRC/30/CRP.2, paras. 1085 - 1091. *See also*, Amnesty International, *Unlock the Camps in Sri Lanka: Safety and Dignity for the Displaced Now*, briefing paper, 10 August 2009. The report noted that IDP camps remained overcrowded and unsanitary, were supervised by the military, guarded by armed personnel, and that displaced persons were generally not permitted to leave the camps.

[98] A/HRC/30/CRP.2, para. 1031 (referring to some 220,000 IDPs). *See also* United Nations High Commissioner for Refugees (UNHCR), "Sri Lanka's displacement chapter nears end with closure of Menik Farm," 27 September 2012, and OCHA, "The United Nations welcomes the closure of Menik Farm (sic) in Sri Lanka but is concerned for the last remaining displaced people," 25 September 2012, both reporting that Manik Farm accommodated approximately 225,000 people at its peak. The site appears in United Nations documents under two transliterations: the OISL report uses "Manik Farm" throughout, while UNHCR and OCHA used "Menik Farm", which is also the spelling appearing in the titles of Government documents reproduced in the OISL report. Both refer to the same place; this Brief follows the OISL spelling.

[99] A/HRC/30/CRP.2, paras. 1092 - 1093.

[100] Ibid., para. 1090.

[101] Ibid., paras. 1092 - 1093.

[102] Ibid., paras. 1101-1102.

[103] Ibid., paras. 1023, 1166-1167, 1170-1172.

[104] Ibid., paras. 898-906, 918, 1162-1163. OISL said it required further investigation into whether the shooting of civilians attempting to leave formed part of an official LTTE policy, and whether the leadership acted to prevent or punish it. The Panel of Experts reached a firmer conclusion, finding that from February 2009, the LTTE instituted a policy of shooting civilians who attempted to escape the conflict zone. *See also* PoE report, para. 177(b).

[105] A/HRC/30/CRP.2, paras. 1162-1164.

[106] Ibid., paras. 792, 1158.

[107] Ibid., paras. 1167-1169.

feasible precautions to protect civilians under its control against the effects of attacks does not relieve the attacking party of its own duties of distinction, proportionality and precaution.[108]

28. Successive United Nations investigations examined the conduct described previously and found that it may amount to crimes under international law. The Secretary-General's Panel of Experts found credible allegations that Government forces had committed war crimes, including intentional attacks on civilians, attacks on medical and humanitarian objects, and the starvation of civilians through the denial of humanitarian relief, as well as credible allegations of crimes against humanity arising from the broader conduct of the offensive.[109] The OISL report similarly found reasonable grounds to believe that numerous serious violations of international humanitarian law by all parties may amount to war crimes.[110] In relation to the security forces and associated paramilitary groups, it found reasonable grounds to believe that unlawful killings were carried out in a widespread manner against civilians and other protected persons, with Tamil humanitarian workers particularly targeted during certain periods, and that such killings may amount, depending on the circumstances, to war crimes and/or crimes against humanity.[111] It further observed that many of the acts within the patterns it examined were apparently committed on discriminatory grounds.[112]

V. Emblematic Incidents and Patterns of Impunity

29. As outlined above, successive United Nations investigations have established reasonable grounds to believe that crimes under international law were committed against humanitarian actors and the civilians who depended on them. In almost no instance has that conduct been investigated, prosecuted or otherwise accounted for. The cases examined below trace that failure through specific incidents.

30. This section does not seek to provide a comprehensive case-by-case review. It examines four emblematic incidents between January 2006 and May 2009 that illustrate both the patterns of violations documented above and the accountability failures that followed them. The incidents were selected, i*nter alia*, for the gravity of the alleged conduct, their representativeness of the broader patterns documented in this report, the strength of the available evidentiary record, and the persistent absence of meaningful accountability.[113] The selection is illustrative and does not diminish the gravity of other incidents. Considered together, these incidents reveal recurring patterns of investigative failure, obstruction and institutional inaction that have contributed to the persistence of impunity for members of the security forces and affiliated paramilitary groups. These patterns are examined in the second part of this section.

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[108] Common article 3, *Geneva Convention for the Amelioration of the Condition of the Wounded and Sick in Armed Forces in the Field* (First Geneva Convention), 12 August 1949, *United Nations Treaty Series*, vol. 75, p. 31, ("The phrase 'in all circumstances' also reinforces the non-reciprocal nature of humanitarian law, including common Article 3. A Party to an armed conflict is bound by its humanitarian law obligations irrespective of the conduct of an opposing Party. The non-observance of its obligations by one Party to an armed conflict does not relieve another Party of its obligations"). See also ICRC, Commentary on the First Geneva Convention (2nd ed., 2016), commentary on common art. 3, para. 562 (clarifying that the duty to collect and care for the wounded and sick constitutes a core humanitarian obligation applicable in non-international armed conflicts).
See also ICRC, "*Customary International Humanitarian Law Study"*, Vol. I: Rules 1, 14, 15 and 22-24.

[109] PoE report, para. 259(c).

[110] A/HRC/30/CRP.2, para. 1114.

[111] Ibid., para. 1117. *See* also A/HRC/RES/62/20, p. 3.

[112] A/HRC/30/CRP.2, para. 1114.

[113] United Nations, "Commissions of Inquiry and Fact-Finding Missions on International Human Rights and Humanitarian Law: Guidance and Practice", HR/PUB/14/7, 1 February 2015, p. 38.

A. Emblematic incidents

1. The disappearance of staff members of the Tamil Rehabilitation Organization (29-30 January 2006)

The incident

31. On 29 January 2006, five staff members of the Tamil Rehabilitation Organisation (TRO),[114] - three women and two men - travelling from Batticaloa to Kilinochchi were stopped at the Sri Lanka Army checkpoint at Welikanda, Polonnaruwa, where a white van was parked behind their vehicle. Shortly after they passed the checkpoint, the van overtook and stopped them. Armed men assaulted and bound the two men and drove all five to a camp in a jungle area, where the men and women were held separately overnight.[115] According to TRO, the women reportedly heard the two men being beaten.[116] The three women were later released; the two men have not since been accounted for.[117]

32. According to TRO, the following day, on 30 January 2006, 15 TRO staff travelling from Batticaloa to Vavuniya were blocked by a white van about 100 metres past the same checkpoint.[118] Five-armed, Tamil-speaking men reportedly boarded the vehicle and drove it into a jungle area. Ten staff were released, after being told to prepare funeral rites for the remaining five. According to the released staff, when one abductor warned of a police jeep ahead, another replied that this would "not be a problem". The fate and whereabouts of the five (four men and one woman) disappeared that day also remain unknown.[119]

Accountability

33. TRO filed a complaint at the Batticaloa Police Station on 31 January and several relatives of the seven missing staff also reportedly filed complaints - at Batticaloa, Welikanda, Vavuniya police stations, and with the Criminal Investigation Department in Colombo.[120] When the mothers of two of the disappeared went to Welikanda Police Station on 31 January, they were reportedly refused the opportunity to make a statement.[121]

34. TRO publicly attributed responsibility for both incidents to the "Karuna Group" (later renamed Tamil Makkal Viduthalai Pulikal (TMVP), a paramilitary formation composed of former LTTE cadres operating in Eastern Sri Lanka that was widely recognized as a pro-government paramilitary group and as operating with the support of the Sri Lankan

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[114] Amnesty International, *Sri Lanka: Fear for Safety/ possible "disappearance",* 10 March 2006, p. 3 (TRO operated as a humanitarian and charitable organization in the North and East of Sri Lanka, and it was legally registered at the time of the incidents). See also See BBC, "Tamil charity banned in Sri Lanka", 22 November 2007 (TRO was proscribed by the Government of Sri Lanka in 2007 under counter-terrorism regulations on the asserted basis that it was a front for the LTTE. The proscription post-dates the incidents under examination and is referred to in the present Brief for contextual purposes only. The status of the affected staff as humanitarian personnel at the time of the events is established by their employment by a then-legally registered humanitarian organisation).

[115] A/HRC/30/CRP.2, para. 472. *See also* Amnesty International (2006), and Human Rights Commission of Sri Lanka (HRCSL), *The Suntheralingam Report on Conflict-Related Human Rights Violations*", 31 March 2006, pp. 3-6. (The HRCSL appointed T. Suntheralingam as the Special Rapporteur with effect from 1 January to 31 March 2006).

[116] HRCSL, *The Suntheralingam Report*, p. 5.

[117] Tamil Rehabilitation Organisation, *"Sri Lanka: Abducted TRO aid workers are believed dead",* 15 March 2007.

[118] Ibid. *See also* OHCHR Evidence on File.

[119] Ibid.

[120] Ibid. p. 2. *See also* North East Secretariat on Human Rights (NESOHR), "An updated NESOHR case report issued on 18 May 2006. Abduction of seven TRO Employees." Available at: https://www.ndpfront.com/document/ltte/HR_Report/UpdatedTROEmpDis.pdf.

[121] Ibid. *See also* Tamil Rehabilitation Organisation, chronology of events reproduced in TamilNet, "Families of abducted TRO staffers to meet Colombo press," 6 April 2006, available at https://www.tamilnet.com/art.html?catid=13&artid=17686.

government.[122] The parallel and similar circumstances of both incidents - including the proximity to a Sri Lanka Army checkpoint, the reported reaction of the abductors to the presence of police, and the Tamil-language references – also led the North-East Secretariat on Human Rights (NESoHR) to consider that they may have been carried out by the same group.[123] The Special Rapporteur on Conflict Related Human Rights Violations of the Human Rights Commission of Sri Lanka investigated the 29 January incident.[124] In his 2006 report, the Special Rapporteur of the NHRC indicated the possibility that an "*anti-Jaffna armed group*" might bear responsibility. He also stated that it had been unable to investigate the 30 January incident.[125]

35. The Government denied any involvement in the incidents and publicly stated that the necessary investigations would be conducted.[126] However, to date, neither TRO, nor the families of the disappeared persons have received a report or substantive response from the investigating authorities.[127] No arrests, prosecutions or convictions have been recorded in connection with either incident, and no responsibility has been judicially established.[128]

36. On 24 September 2026, OHCHR asked the Government to provide information on the status of any investigation into the abduction and disappearance of the TRO staff; whether the possible involvement of the Karuna Group/TMVP or members of the security forces, police or intelligence services had been investigated; and what steps had been taken to establish the fate and whereabouts of the missing staff members and inform their families.[129] No response was received.

2. The killing of 17 Action Contre la Faim staff in Muttur (August 2006)

The incident

37. In mid-2006, Action Contre la Faim (ACF), an international humanitarian organisation, was carrying out emergency relief and post-tsunami rehabilitation in Muttur, Trincomalee District, with a team of Sri Lankan national staff drawn from the Tamil and Muslim communities.[130] The compound was clearly identified as a civilian humanitarian site, and ACF stated that it had notified the parties to the conflict of the presence and identity of its staff.[131]

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[122] Contemporary accounts of the abduction and killing of TRO aid workers diverged as to responsibility. *See* TRO, "Sri Lanka: Abducted TRO aid workers are believed dead"; TRO, "*Submission to the United Nations Human Rights Council's Universal Periodic Review (UPR): Sri Lanka*", 8 February 2008 (NGO/civil-society submission archived by UPR Info, not an OHCHR report), which alleged that the perpetrators were members of the Karuna Group, including on the basis of accounts provided by TRO staff who were reportedly abducted and later released. By contrast, the investigation conducted by the HRCSL did not identify a specific perpetrator and referred only to the possible involvement of an "anti-Jaffna armed group".

[123] NESOHR, *Abduction of Seven TRO Employees*.

[124] HRCSL, *The Suntheralingam Report*, pp. 3 - 6.

[125] Ibid., p. 6. I.

[126] BBC Sinhala, "Swift probe ordered on TRO abductions", 5 February 2006, and Government of Sri Lanka, "No reports of abductions to police or military - Government", 1 February 2006.

[127] OHCHR consultation with MC, 4 May 2026.

[128] *See* Tamil Guardian, "18 years later and still no justice for TRO massacre", 30 January 2024 (alleging that Government-backed paramilitaries, including the Karuna Group, were responsible for the abduction of the TRO aid workers and that no prosecutions have followed). On 24 September 2026, the Government was asked whether the possible involvement of the Karuna Group/TMVP or of security, police or intelligence personnel had been examined, whether the personnel responsible for the nearby checkpoint had been interviewed, and what steps had been taken to establish the fate and whereabouts of those disappeared and to inform their families. It did not respond.

[129] OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026, reproduced in Annex I. Questions 6-8.

[130] A/HRC/30/CRP.2, paras. 234-235. Action Contre la Faim, *"The Muttur massacre: a struggle for justice"*, June 2008, pp. 9-10. *See also* Action Contre la Faim, "*Muttur: The truth about the assassination of 17 aid workers in Sri Lanka*", December 2012, p. 9.

[131] Action Contre la Faim, "*The Muttur massacre: a struggle for justice*" (2008), p. 9.

38. During the night of 1-2 August 2006, the LTTE attacked Muttur and briefly took control of parts of the town, prompting a counter-offensive by Government security forces and heavy fighting in the days that followed. As the returning boat was cancelled, the ACF staff were unable to leave Muttur, and military officials reportedly advised that they should remain rather than attempt an evacuation.[132]

39. On 4 August 2006, a Government Defence Affairs Spokesperson was quoted as stating that Government forces were in full control of Muttur.[133] At approximately 7 a.m. that day, ACF reportedly lost radio contact with its Muttur staff, with whom it had been in contact every 30 minutes since the fighting began, some individuals reported seeing or reaching the staff later that day.[134] By 5 August, rumours were circulating that they had been killed.[135] ACF reported that, on 6 August, the Consortium of Humanitarian Agencies conducted a fact-finding mission to Muttur and confirmed their deaths.[136] Its members visited the compound and saw the bodies, reporting that they were "*all face downwards on the front lawn, seemingly lined up and shot at very close range. The sight was too much to handle*."[137] Autopsy results confirmed that the 17 victims had been killed by single or multiple firearm injuries.[138]

40. Following the killings, ACF, the Sri Lanka Monitoring Mission (SLMM) and other independent actors reportedly had their access to the ACF compound delayed and restricted by local police and security forces.[139] As a result, the bodies were not recovered until 7 August 2006, and the crime scene was not preserved in the interim. Elementary forensic measures were not undertaken, and evidence was lost, contaminated or, in some instances, tampered with. Domestic police investigations were nonetheless initiated, and on 7 August 2006, security forces publicly attributed responsibility for the killings to the LTTE.[140] In contrast, in a letter dated 29 August 2006, the SLMM found that the killings were "*a gross violation of the [ceasefire agreement] by the security forces of Sri Lanka*".[141] An international forensic pathologist appointed to oversee a second autopsy concluded that one of the bullets he found was of a type that differed from the other bullets.[142] Observers believed that the discovery of this specific type of bullet could indicate that it originated from a weapon used by the Sri Lankan security forces.[143] However, the pathologist later withdrew this finding,[144] following

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132 OHCHR Evidence on File. *See also* A/HRC/30/CRP.2, para. 235.

133 The Sunday Leader, "SLMM Points Finger at Security Forces in Letter to Kohona: Massacre of Aid Workers Ruled a CFA Violations", 3 September 2006. Available at: https://web.archive.org/web/20111127221636/http://www.thesundayleader.lk/archive/20060903/issues.htm (accessed on 8 September 2026).

134 ACF, "*The Muttur massacre: A Struggle for Justice",* p. 9.

135 Ibid.

136 Ibid.

137 Consortium of Humanitarian Agencies (CHA), "*Fact Finding Mission: Muttur, Trincomalee District",* 06 August 2006.

138 ACF, "*The Muttur massacre: A Struggle for Justice",* June 2008, p. 10. The Udalagama Commission later found that the victims "were killed individually in execution style" and that their injuries "were not commensurate with injuries which may have been caused in a cross-fire situation". Udalagama Commission report, Case No. 2 (May 2009), p. 103.

139 ACF, "Muttur, The truth about the assassination of 17 aid workers in Sri Lanka," pp. 11-12. Michael Birnbaum QC, "Addendum to the Report: Sri Lanka: The Investigation and Inquest into the Killing of 17 Aid Workers in Mutter in August 2006", International Commission of Jurists, June 2007, paras. 28-31. The first public report of the killings was published on 5 August 2006. See also TamilNet, Sri Lanka Army massacres 15 NGO workers, 5 August 2006. Available at: https://www.tamilnet.com/art.html?catid=13&artid=19084. The next day, on 6 August 2006, the Consortium of Humanitarian Agencies visited Muttur and the ACF compound and found the bodies.

140 HRW "*Justice for a Sri Lankan Massacre*," 15 November 2015.

141 The Sunday Leader, *"SLMM Points Finger at Security Forces"* (3 Sept. 2006).

142 Dr. Malcolm Dodd, *"Independent Forensic Investigation of the Muttur Massacre, Sri Lanka, August 2006,"* November 2006, p. 43.

143 International Commission of Jurists, "*Sri Lanka: The Investigation and Inquest into the Killing of 17 Aid Workers in Muttur in August 2006*", 23 April 2007, paras. 19-31.

144 International Commission of Jurists (ICJ), *Addendum to Report: Sri Lanka: The Investigation and Inquest into the Killing of 17 Aid Workers in Muttur in August 2006*, report by Michael Birnbaum QC, ICJ Inquest Observer, June 2007, p. 2.

reported harassment and pressure.[145] The proceedings were also transferred from Muttur to Anuradhapura without clear justification, raising concerns regarding executive interference.[146]

41. In 2015, the OISL found reasonable grounds to believe that members of the Sri Lankan security forces had committed extrajudicial executions of the ACF staff and noted the continuing absence of accountability.[147] The case has also been raised in communications by United Nations Special Procedures, including a joint communication transmitted to the Government in July 2025,[148] to which no substantive response had been received.[149]

42. Subsequent information and evidence collected by OHCHR further corroborates findings that the killings were perpetrated by members of the Sri Lankan security forces after Government forces regained control of Muttur. That material is relevant not only to direct perpetration, but also to the responsibility of those who may have ordered the killings or failed to prevent or punish them. It is preserved for use in future accountability processes, in Sri Lanka or before competent courts of third States, subject to the consent of those who provided it and to applicable protection requirements.[150]

Accountability

43. Between 2006 and 2009, a Presidential Commission of Inquiry (the Udalagama Commission) also examined the ACF case, among others, but faced criticism regarding its lack of independence and inadequate witness protection arrangements.[151] In 2008, the International Independent Group of Eminent Persons (IIGEP), established to observe the work of the Commission, withdrew from the process, citing structural deficiencies and a lack of political will.[152] The Udalagama Commission submitted its report to the President in 2009. No prosecutions followed.[153] In November 2011, another Commission of Inquiry, the Lessons Learnt and Reconciliation Commission, established by the Sri Lankan Government in May 2010 under then President Mahinda Rajapaksa, recommended further investigations

[145] A/HRC/30/CRP.2, para. 237.

[146] International Commission of Jurists , "ICJ Inquest Observer Finds Flaws in Investigation into Killing of ACF Aid Workers," 23 April 2007.

[147] A/HRC/30/CRP.2, paras. 234 - 239.

[148] AL LKA 1/2025, 25 July 2025. Communication to the Government of Sri Lanka by the UN Special Procedures, available at https://spcommreports.ohchr.org/TMResultsBase/DownLoadPublicCommunicationFile?gId=30101.

[149] Government response acknowledging the communication, dated 16 September 202, available at https://spcommreports.ohchr.org/TMResultsBase/DownLoadFile?gId=39226.

[150] OHCHR Evidence on File.

[151] The Udalagama Commission was appointed in 2006 to investigate 16 emblematic incidents of serious human rights violations attributed to the security forces and the LTTE. The President also appointed an International Independent Group of Eminent Persons (IIGEP) to observe its work. The IIGEP announced its withdrawal in March 2008, finding that the proceedings "have fallen far short of the transparency and compliance with basic international norms and standards", and identifying a lack of political will to support a search for the truth, insufficient measures to protect those involved in the inquiries, and a conflict of interest arising from the role of the Attorney-General's office. The Commission's mandate expired in June 2009 having begun investigations in only 7 of the 16 cases. The reports in those seven cases were made public only in May 2026, when they were placed on the website of the Presidential Secretariat. No conviction has resulted in any of them; in the single case that reached trial, all charges were dismissed in 2019.

[152] Ibid.

[153] Report of the Presidential Commission of Inquiry appointed to investigate and inquire into alleged serious violations of human rights arising since 1 August 2005, Case No. 2, May 2009, published at https://www.presidentsoffice.gov.lk/documents/commission-reports/.

and prosecutions into the ACF case,[154] but no meaningful follow-up action has been reported.[155]

44. In August 2014, the Ministry of Defence issued a public report denying the alleged involvement of Sri Lankan security forces and casting blame on ACF, a position that has been contradicted by subsequent UN findings.[156]

45. Alongside these domestic processes, ACF conducted its own inquiries and published reports concerning the killings.[157] The NGO's publications documented serious procedural irregularities in the various domestic investigations and inquiries, as well as their own findings concerning the likely perpetrators of this crime.[158] ACF subsequently called for an independent international investigation.[159] Separately, relatives of the victims filed a civil case in the United States in 2012 against then President Mahinda Rajapaksa on the basis of his command responsibility as Commander-in-Chief of the armed forces; the case was dismissed on grounds of head-of-State immunity.[160]

46. Nearly two decades after the killings no one has been held criminally accountable, and no judicial determination of responsibility has been made. The most recent step on record is an instruction issued by the Attorney-General in June 2019 to expedite the police investigation; no outcome has been reported since.[161] The most recent hearing took place on 6 July 2026 and was adjourned to 7 December 2026, pending advice and instructions from the Attorney General.

47. On 24 September 2026, OHCHR asked the Government for the status of any criminal investigation, disciplinary proceeding or other inquiry into the killing of the 17 ACF staff, whether command or superior responsibility - for the killings or for the failure to prevent, investigate or punish them - had been examined, and what had become of the crime scene and the forensic evidence.[162] No reply was received.

3. The shelling and obstruction of UN "Convoy 11" (16-29 January 2009)

The incident

48. "Convoy 11" was the last of eleven inter-agency humanitarian convoys authorised by the Government to enter the Vanni by road before such movements were suspended. Between the first convoy on 3 October 2008 and the last, nearly five months later, the convoys delivered 7,435 metric tons of food - only a fraction of the humanitarian needs of the civilian population.[163] Comprising 58 trucks, five light vehicles and eleven United Nations staff, Convoy 11 entered the Vanni on 16 January 2009 and off-loaded its supplies at Puthukkudiyiruppu (PTK). Despite prior clearance, Government forces refused to authorise

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154 A/HRC/30/CRP.2, paras. 103 and 239 (On the Lessons Learned and Reconciliation Commission (LLRC)'s creation and role. The LLRC presented its report to the President on 15 November 2011, which frames the time period covered by OISL."

155 A/HRC/63/18, para. 45 ("August 2026 marked the twentieth anniversary of the killing of 17 aid workers of Action Contre La Faim (ACF) in Muttur in August 2006, with no new steps reported on this emblematic case "); Human Rights Watch, *"Not Genuine with Justice"*, September 2026, p. 5 ("However, 20 years after the massacre, there is no progress").

156 A/HRC/30/CRP.2, para. 239.

157 ACF, "*The Muttur massacre: A Struggle for Justice",* p. 9; ACF*,* Study Report, "*Muttur: Six Years of Impunity. The Failure of Justice in Sri Lanka,"*; and ACF, Study Report, "*Muttur: The Truth about the Assassination of 17 Aid Workers in Sri Lanka."*

158 Ibid.

159 Ibid.

160 BBC news, "US court dismisses lawsuit against Sri Lanka president," 1 March 2012.

161 A/HRC/30/CRP.2, para. 239. *See also* Human Rights Watch, "Not Genuine with Justice": Sri Lanka's Lack of Will to Prosecute Past Abuses (September 2026), p. 5; "Sri Lanka: No Progress in Prosecuting Aid Worker Massacre", Human Rights Watch news release, 1 August 2019.

162 OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026, reproduced in Annex I. Questions 10-13.

163 PoE Report para. 78.

its return for several days, citing ongoing military operations; clearance was granted only on the evening of 21 January.[164]

49. The convoy's return was then obstructed by the LTTE.[165] On 22 January, as it set off for Vavuniya with more than 100 national United Nations staff and their dependents aboard - predominantly women and children - the LTTE inspected each vehicle at its checkpoint; half had cleared before the LTTE realised national staff and dependents were among them. LTTE police and cadres ordered them out, struck the vehicles and accused the Sri Lankan nationals of being traitors for seeking to leave while their community was under attack.[166] The cleared half departed, while the remainder - 17 national staff, 86 dependents and two international staff - returned to the United Nations base in PTK. Members of the LTTE entered the base and threatened several of them with arrest.[167]

50. That same day, Government forces ordered the remainder to relocate the following day to Udayarkaddu, inside a "No-Fire Zone" the Government had declared on 21 January. On 23 January the group established a clearly marked site there - white vehicles, a raised flag, and GPS coordinates transmitted to the Government - in an area under Government aerial surveillance. From the afternoon of 23 January until 25 January, the site and its surroundings came under sustained artillery fire from Government lines to the south, at times exceeding three shells per minute, killing and injuring staff dependents and numerous civilians sheltering nearby. Despite repeated United Nations communications with the authorities through United Nations Security in Vavuniya and Colombo, the shelling did not abate; it was at times briefly halted or shifted before resuming. On 25 January, the group escaped under a declared safe-passage window during which shelling nonetheless continued.[168] On 29 January 2009, the two international staff left the Vanni. The national staff and their dependents were compelled to remain, though a number subsequently escaped before the end of the conflict.[169] The obstruction of Convoy 11 foreclosed the last functioning channel of humanitarian access by road, at a moment when several hundred thousand civilians were trapped and dependent on humanitarian assistance for survival.[170]

51. The attack against Convoy 11 has been the subject of successive United Nations reviews. In 2015, OISL found that the shelling near the convoy had caused civilian casualties and, noting that both parties had agreed to permit its passage, raised the question whether the shelling was intended to endanger or deter the convoy or to delay assistance, without reaching a conclusive determination.[171]

Accountability

52. In 2015, the Presidential Commission of Inquiry into Complaints of Abductions and Disappearances (the "Paranagama Commission") examined the obstruction of humanitarian assistance and concluded that "the Government of Sri Lanka was permitted to limit the passage of aid to the extent that such aid may have been used by the LTTE for its military efforts and to sustain its forces."[172] On the shelling, it accepted that civilians had been killed,

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164 PoE Report, para. 82; A/HRC/30/CRP.2, paras. 932-935, 967-970. Secretary General's Internal Review Panel, para. 17, and Annex III.B.2.c, paras. 51-68. *See also* Public Interest Advocacy Center (PIAC), "*Tides of violence: mapping the Sri Lankan conflict from 1983 to 2009*," May 2019, p. 203.

165 Since late 2008, the LTTE had imposed a pass system that tightly controlled civilians' movements into and out of the Vanni, requiring its authorization to leave the area.

166 Secretary General's Internal Review Panel, Annex III.B.2.c, paras. 56-57; A/HRC/30/CRP.2, paras. 967-969; and PIAC *"Tides of violence: mapping the Sri Lankan conflict from 1983 to 2009,"* p. 203.

167 Ibid.

168 Secretary General's Internal Review Panel, Annex III, paras. 60-62 for the relocation and shelling, para. 84 for the appeals to the Vanni Force Commander and Joint Operations Headquarters and the halt-then-resume detail. Also see A/HRC/30/CRP.2, paras. 820 and 824.

169 A/HRC/30/CRP.2, paras. 933-935.

170 A/HRC/30/CRP.2, paras. 83–84, 969 and 971. *See also* para. 970.

171 Ibid.

172 Paranagama Commission, "*Report on the Second Mandate of the Presidential Commission of Inquiry into Complaints of Abductions and Disappearances*," August 2015, para. 519. *See also* A/HRC/30/CRP.2, paras. 513-525.

but characterized the incident as "an example of LTTE forces deliberately endangering those of protected status leading to tragic loss of life".[173]

53. To date, no criminal investigation has been conducted into either the obstruction of Convoy 11 or the shelling of the United Nations site to which its staff and dependents had been directed.[174] The Commission's own recommendation that individual incidents capable of amounting to war crimes be made the subject of judge-led investigation was not implemented.[175] No individual has been held responsible, and no responsibility has been judicially established.

54. In its note verbale of 24 September 2026, OHCHR asked the Government to indicate whether the obstruction of the convoy and the subsequent closure of overland access to the Vanni had been examined by any domestic investigative, military or judicial body, and whether the units operating near the marked United Nations site at Udayarkaddu had been identified.[176] No response was received.

4. The shelling of Puthukkudiyiruppu (PTK) Hospital (January - February 2009)

The incident

55. By late January 2009, Puthukkudiyiruppu (PTK) Hospital was the only permanent hospital still functioning in the Vanni and the only one equipped with an operating theatre.[177] By the end of January, it was treating more than 500 patients, many wounded during earlier shelling of the first No-Fire Zone, while additional civilians had taken refuge in the compound. For lack of beds, patients lay on the floor, in hallways and outside.[178] The Government-run building - comprising some 10 main buildings and more than 20 auxiliary structures - was marked with Red Cross emblems visible from the air and in satellite imagery. Its GPS coordinates had been communicated to the Government, and the area, including a United Nations facility located 30 to 40 metres away, was under frequent Government aerial surveillance.[179] The hospital had already been struck on 13 January, when two rounds reportedly fired from areas under Sri Lanka Army control hit the compound directly, an allegation denied by the Ministry of Foreign Affairs.[180]

56. Between 26 January and 4 February 2009, as Sri Lanka Army formations advanced on PTK from the south, the hospital and its surroundings came under repeated artillery and rocket fire. Witnesses, including those interviewed by OHCHR, attributed the fire to Sri Lanka Army positions and described multiple rounds falling within seconds of one another, indicating the possible use of multiple-barrel rocket launchers.[181] On 29 or 30 January, one shell hit the men's ward of the hospital, and two shells fell on the hospital grounds.[182] On 1

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173 Paranagama Commission, Ibid.

174 States must investigate war crimes allegedly committed by their nationals or armed forces, or on their territory, and, if appropriate, prosecute the suspects (ICRC Customary IHL Study, rule 158). Under the right to life, investigations into potentially unlawful deprivations of life must be independent, impartial, prompt, thorough, effective, credible and transparent; a criminal investigation is normally required, and States must generally refrain from addressing such violations through administrative or disciplinary measures alone (Human Rights Committee, general comment No. 36 - 2018), paras. 27-28). The Paranagama Commission was not a criminal investigation and had no power to prosecute; it was criticised for shortcomings relating to its independence and impartiality; and it made no finding in respect of the obstruction of Convoy 11 / the shelling of the United Nations site.

175 Paranagama report, paras. 633 and 642.

176 OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026, reproduced in Annex I. Questions 14-15.

177 Paranagama report, para. 489.

178 PoE report, para. 90. *See also* A/HRC/30/CRP.2, para. 826.

179 A/HRC/30/CRP.2, paras. 823-824. *See also* Paranagama report, para. 489.

180 Ibid., paras. 825.

181 PoE report, para. 42; A/HRC/30/CRP.2, para. 826. The formations conducting operations in the PTK sector during this period operated under the Security Force Command - Vanni and possibly included, on the southern axis facing the hospital, Task Forces 2, 3 and 4 and elements of the 57th, 58th and 59th Divisions. The specific unit or units that fired on the hospital have not been formally identified.

182 A/HRC/30/CRP.2, para. 827.

February, the hospital was struck directly on three occasions, killing at least five people and injuring others, including children.[183] The following evening, the shelling of a ward killed seven more people, including a member of the medical staff and an infant, while the operating theatre was hit on or around 3 February.[184] During the night of 3 February and the morning of 4 February, at least 50 shells landed within the hospital grounds, causing further deaths and extensive damage.[185] Satellite imagery reviewed by OISL confirms that, between 21 January and 5 February, at least 10 main and 20 auxiliary buildings of the hospital were severely damaged or destroyed, with more than 30 rooftop impact craters consistent with artillery fire.[186]

57. The Government and security forces were aware of the hospital's location and that it remained operational, and were informed by the United Nations and other organisations on multiple occasions that it was under attack.[187] The authorities reportedly requested that the hospital be closed and its patients and staff relocated to areas under Sri Lanka Army control, although PTK remained the only permanent hospital in the Vanni equipped with an operating theatre.[188] This position was reflected publicly on 2 February 2009, when then Defence Secretary Gotabaya Rajapaksa stated that PTK Hospital was a "legitimate target" because it lay outside the Government-declared "No-Fire Zone", adding that "nothing should exist beyond the No-Fire Zone" and that "no hospital should operate in the area".[189]

58. Although the LTTE maintained positions and fired from locations in the vicinity of the PTK hospital,[190] OHCHR received no information that the hospital itself was used for military purposes before its evacuation.[191] The Secretary-General's Panel of Experts similarly found that, although wounded LTTE cadres were treated in a separate ward and LTTE artillery operated nearby, the cadres were unarmed and the hospital itself was not used for military purposes until after it had been evacuated.[192]

59. The sustained shelling progressively rendered the PTK Hospital incapable of providing effective medical care. In response, the United Nations, the ICRC and local health authorities coordinated the evacuation of approximately 300 patients to a makeshift facility in Putumattalan, some 6 to 8 kilometres away.[193] The evacuation, however, did not remove patients or medical personnel from danger. Medical facilities in the surrounding area continued to come under attack, including Ponnambalam Hospital - a private facility reportedly used in part by the LTTE - which was shelled on 6 February 2009 and partially collapsed.[194]

60. The Secretary-General's Panel of Experts found credible allegations that Government forces had systematically shelled hospitals on the front lines, observing that virtually every hospital in the Vanni, permanent or makeshift, had been hit, some repeatedly, despite their

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183 Ibid., para. 828.

184 Ibid.

185 A/HRC/30/CRP.2, para. 829.

186 Ibid., para. 831. (OISL concluded that "the images provide independent corroboration that PTK hospital was subject to significant bombardment while still operational during this period").

187 Ibid., para. 832.

188 Ibid.

189 Ibid., para. 833. *See also* PoE report, para. 93 ("If they [reports] are referring to the [PTK] hospital, now there shouldn't be a hospital or anything because we withdrew that. We got all the patients to Vavuniya, out of there. So nothing should exist beyond the No Fire Zone … No hospital should operate in the area, nothing should operate. That is why we clearly gave these No Fire Zones… For the LTTE …to crush the terrorists, there is nothing called un-proportionate").

190 A/HRC/30/CRP.2, paras. 834-835, *See also* Paranagama report, para. 489.

191 Ibid, para. 834 ("OISL received no information that PTK hospital was being used by the LTTE for military purposes").

192 PoE Report, para. 94 ("The LTTE also fired mobile artillery from the vicinity of the hospital, but did not use the hospital for military purposes until after it was evacuated.").

193 Ibid.

194 Ibid.

locations being well known to the Government.[195] OISL also documented the repeated shelling of the PTK Hospital while it was functioning as a protected medical facility, including direct strikes on wards and on the operating theatre.[196]

61. The attacks were not rendered lawful due to LTTE activity carried out in the vicinity of the hospital. Under customary international humanitarian law, a medical unit loses its protection only if it is itself used to commit acts harmful to the enemy - which, as set out above, neither investigation found before the hospital's evacuation - and then only after warning has been given, setting where appropriate a reasonable time limit, and only if that warning remains unheeded.[197] OHCHR has identified no information that any such warning was given. Nor does protected status depend on the boundaries of a zone unilaterally declared by one of the parties to the conflict.

Accountability

62. In 2015, the "Paranagama Commission" also examined the shelling of hospitals, including the PTK.[198] It inferred that the size and spread of the hospital had made it more vulnerable to misguided shells, took the view that the Sri Lanka Army had been targeting LTTE weapons positioned nearby, and considered that the UN Panel of Experts had erred in finding that the hospital was not used for military purposes. That conclusion rested on the same evidence of LTTE activity in the hospital's surroundings, and the Commission addressed neither the then Defence Secretary's public statement, nor the pattern of direct strikes on wards and the operating theatre, nor the requirements applicable to attacks on medical units. It nonetheless found sufficient evidence to give rise to a reasonable belief that crimes may have been committed, and recommended a judge-led inquiry into the circumstances of each incident.[199]

63. More than a decade after the Commission reported, its recommendations remain unimplemented. No judge-led inquiry has been held, no criminal investigation has been opened into the shelling of the PTK Hospital, and responsibility has not been judicially established.

64. In its note verbale of 24 September 2026, OHCHR asked the Government whether the shelling on 13 January 2009 and the repeated shelling between 26 January and 4 February 2009 had been investigated, and whether the Paranagama Commission's recommendation for a further judge-led investigation into the shelling of hospitals had been implemented.[200] No response was received.

B. Patterns of impunity

65. The incidents examined above illustrate a broader pattern of impunity for serious violations committed during the armed conflict. Against that backdrop, four recurring practices have contributed to the persistence of impunity and are examined below.

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195 The Panel found that the Government of Sri Lanka (including the SLA) conducted large-scale shelling and systematically shelled hospitals and also emphasized that most civilian casualties in the final phase were allegedly caused by Government shelling, providing the contextual basis for attributing hospital impacts to Government fire in multiple reported incidents (while not resolving attribution for each single strike). PoE report, para. 176 (b).

196 A/HRC/30/CRP.2, paras. 826-831, in particular paras. 831 and 834.

197 ICRC *Customary International Humanitarian Law Study*, Rule 28. *See also* Human Rights Council resolution 62/20 (2026), paras. 6 and 13 (e).

198 Paranagama Commission, *Second Mandate Report*, 2015, paras. 486-490.

199 Paranagama report, 2015, para. 489.

200 OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026, reproduced in Annex I. Questions 16-18.

1. Denial and reframing of responsibility

66. The first pattern is the denial of State responsibility through official narratives that deflect accountability rather than acknowledging responsibility.[201] This denial has taken three principal forms: denial that the conduct occurred, denial that it was unlawful, and attribution of responsibility to others.

67. The first form is outright denial. Successive Governments have failed to acknowledge that humanitarian and medical access to the Vanni had been systematically restricted. Instead, the authorities presented the restrictions as legitimate counter-terrorism measures or as justified by military necessity and dismissed civilian casualty figures as propaganda. In July 2009, two months after the end of the war, the Government convened a press conference in Colombo at which doctors who had worked in the Vanni retracted the casualty figures and other statements they had made during the conflict, claiming that they had exaggerated civilian casualties and that hospitals had not been deliberately shelled. The Panel of Experts found that the doctors had been under Government pressure and that the retractions did not affect the credibility of their earlier statements; OISL reached a similar assessment, noting that the retractions were inconsistent with the contemporaneous information the doctors themselves had provided at the time and with other evidence.[202]

68. The second form accepts that the conduct occurred, but disputes its unlawfulness, or seeks to explain it away. In 2015, the Paranagama Commission concluded that the Government had been entitled to restrict humanitarian relief where it might be used by the LTTE.[203] It likewise sought to explain the shelling of the PTK Hospital by reference to the hospital's size - ten buildings marked with the Red Cross emblem - and LTTE military activity nearby.[204] Neither conclusion is consistent with international humanitarian law: possible diversion does not justify depriving civilians of relief, and military activity near a hospital does not, by itself, remove the hospital's protection.[205]

69. The third form of denial consisted in attributing responsibility to others. Where a serious violation could not realistically be denied, the authorities placed responsibility elsewhere. In the ACF case, the security forces declared publicly on 7 August 2006 - the day the bodies were recovered - that the LTTE was responsible, which OISL found had "pre-empted impartial investigations", shaping the initial direction of the investigation and diverting attention from the evidence implicating the security forces themselves.[206] Similarly, the Udalagama Commission, while concluding that it lacked sufficient evidence to identify the perpetrators, recorded that there was “no evidence of any Army personnel being seen” in the city center on 4 August and rejected the evidence implicating naval personnel, leaving the LTTE as the only organized force among the possibilities it identified.[207]

2. Lack of investigations and prosecutions

70. The second pattern is the persistent failure of domestic investigative and prosecutorial mechanisms to deliver accountability. Where allegations of serious violations were well documented, criminal investigations were either not opened or remained pending for years

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[201] As recently as 2025, the High Commissioner observed that the Government had "for years failed to acknowledge the responsibility of the State and the role of the military and other security forces" in the commission of gross violations and international crimes, indicating that this form of denial has persisted well beyond the period examined here. *See* United Nations, Human Rights Council, “Situation of human rights in Sri Lanka: Comprehensive report of the Office of the United Nations High Commissioner for Human Rights”, A/HRC/60/21, 12 August 2025, para. 61.

[202] PoE report, para. 131; and A/HRC/30/CRP.2, paras. 974-981.

[203] Paranagama report, paras. 515 and 519.

[204] Paranagama report, para. 489.

[205] Legal Framework, Section III, above; ICRC Customary International Humanitarian Law Study, rules 28 and 55, and Rule 28 commentary.

[206] A/HRC/30/CRP.2, para. 237.

[207] Report of the Presidential Commission of Inquiry appointed to investigate and inquire into alleged serious violations of human rights arising since 1 August 2005, *Case No. 2: The Killing of Seventeen (17) Aid Workers of the International Non-Governmental Organization Action Contre la Faim, in Early August 2006* (May 2009), pp. 103, 113-114, published by the Presidential Secretariat in May 2026, available at https://www.presidentsoffice.gov.lk/documents/commission-reports/.

or decades without prosecution. The investigation into the ACF killings has produced no outcome in two decades.[208] No arrests or judicial outcomes are known to have followed the abduction of the TRO humanitarian workers.[209] No criminal investigation was carried out in relation to Convoy 11 or the shelling of PTK hospital,[210] despite extensive documentation by United Nations mechanisms and other independent sources.[211] Even where a case was formally revived, prosecution did not follow: the Criminal Investigation Department (CID) reopened the ACF file in 2015, reportedly recording statements from military personnel and seeking mutual legal assistance from France to reach two witnesses abroad.[212] Following the 2019 presidential election, a senior CID officer who had investigated and arrested military suspects in emblematic cases left the country, and the head of the Department was demoted, transferred and then arrested.[213] A decade later, the investigation has made no discernible progress, and no charges have been brought.[214]

71. Domestic investigative authorities were often unable to obtain or test evidence held by the security forces. The "NRC case" illustrates this clearly.[215] On 15 May 2006, Jeyaruban Gnanapragasam, a national staff member of the Norwegian Refugee Council, was shot dead while cycling home from work, within 200 metres of a Sri Lanka Army checkpoint near Vavuniya. He had reportedly been threatened by soldiers at the checkpoint, after refusing to make an NRC tractor available to them.[216] The SLMM assessed that the Sri Lanka Army was most likely responsible, and the Vavuniya Magistrate reportedly identified four serving soldiers as suspects.[217] The investigation did not proceed: the Magistrate was unable to obtain access to any soldier serving in the area at the time, and no arrests or prosecutions followed.[218] Allegations of executive interference further undermined investigative independence: in the ACF case, the inquest was reportedly transferred to a court in a Sinhalese-majority area where Tamil witnesses could not readily attend.[219] These deficiencies, and the interference described

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See OHCHR Press Release, "Sri Lanka: UN human rights report urges robust accountability and institutional reforms" (3 September 2026). *See also* HRW, *"Not Genuine with Justice": Sri Lanka's Lack of Will to Prosecute Past Abuses* (September 2026), p. 20 ("Despite the growing evidence of security force involvement, in 2009, a commission appointed by President Mahinda Rajapaksa, while stating it had insufficient evidence to identify the perpetrators, effectively exonerated the security forces and indicated that LTTE forces or Muslim militia carried out the killings").

209 *See* above- Section V, Emblematic Incidents and Patterns of Impunity". See Relief Web, "2-year anniversary of the abduction and execution of the 7 TRO humanitarian workers" (29 January 2008); See also Tamil Guardian, "18 years later and still no justice for TRO massacre" (30 January 2024).

210 *See* above, Section V.

211 A/HRC/30/CRP.2, paras. 933-935, 969; 783, 823-835, and 840.

212 Ibid., paras, 234-239. Para. 239 reads: "According to the Government, the Criminal Investigation Department (CID) has recorded statements of 18 military personnel since January 2015 and a further 22 are to be interviewed. CID wishes to interview two key witnesses believed to be living in France and has sought the assistance of the French Government."

213 Human Rights Watch, *"Not Genuine with Justice": Sri Lanka's Lack of Will to Prosecute Past Abuses* (September 2026), p. 23.

214 *See* above, Section V "Emblematic Incidents and Patterns of Impunity". Special Procedures of the Human Rights Council, "Sri Lanka: UN experts demand accountability for aid workers killed in Muttur 20 years ago," Press Release, 4 August 2026.

215 This case is referred to by way of illustration. It is not among the emblematic incidents examined in Section V, in respect of which more extensive documentation was available.

216 A/HRC/30/CRP.2, para. 240. The victim was shot with seven 9mm rounds to the hands, back and head; his body was left in the road and subsequently moved to the roadside by unknown persons. Law & Society Trust, *Under Fire: Persons in Humanitarian Service* (2008), p. 25. The Norwegian Refugee Council publicly urged a thorough investigation: ReliefWeb, "Employee killed in Sri Lanka", 16 May 2006 available at https://reliefweb.int/report/sri-lanka/employee-killed-sri-lanka.

217 A/HRC/30/CRP.2, para. 240. See also Norwegian Refugee Council, "Sri Lanka: May marks anniversaries of NRC staff killings and disappearance - Still no progress on accountability",14 May 2009.

218 Law & Society Trust, '*Under Fire: Persons in Humanitarian Service – A Preliminary Report on Killings and Disappearances of Persons in Humanitarian Service in Sri Lanka, January 2006–December 2007*' (2008), p.25.

219 A/HRC/30/CRP.2, para. 237. See also ACF, '*Muttur*, *The truth about the assassination of 17 aid workers in Sri Lanka*', p. 15.

above, repeatedly prevented investigations from effectively examining allegations involving members of the security forces, even where credible evidence existed.[220]

72. The cumulative effect of these failures has been to make accountability increasingly difficult to achieve. Prolonged delays have degraded physical evidence, dispersed witnesses, and diffused institutional responsibility. The evidentiary record available to any future investigation has already been severely and, in some respects irreversibly, weakened.

3. Inadequate protection of victims, witnesses and experts

73. The third pattern is the repeated failure to protect victims, witnesses and experts, which has undermined the ability of investigations to obtain reliable evidence. It is reflected not only in the absence of effective protection measures, but also in the intimidation of witnesses and interference with both the evidence and the experts assessing it - a pattern OHCHR has already documented across its accountability work on Sri Lanka, including in relation to enforced disappearances and conflict-related sexual violence.[221]

74. The ACF case illustrates these failures clearly. Witnesses, relatives of the aid workers killed and local ACF staff reported sustained pressure, threats and violence by police, army and unidentified individuals across both the police investigation and the Udalagama Commission - including by officers assigned to the Commission's own investigation unit - forcing many to fall silent, relocate within Sri Lanka, or flee abroad.[222] The magistrate first assigned to the case was himself threatened.[223] The same pattern followed the abduction of the TRO humanitarian workers. Their representatives were reportedly told the abductees would be released only if they "*kept quiet and did not speak to the media*"; TRO staff then received threatening telephone calls and faxes, and the families were subjected to a coordinated campaign by sections of the media and by Government representatives questioning the authenticity of the abductions. Rather than receiving protection or support, the families were left increasingly isolated and TRO itself was marginalised.[224] In neither case did the authorities provide meaningful protection. The IIGEP assessed that in the absence of a comprehensive system of protection inhibited the future prospect of indictments and convictions more than any other factor.[225]

75. The ACF case further shows that interference extended beyond victims and witnesses to those responsible for documenting, preserving and assessing the evidence. A second autopsy identified a bullet consistent with ammunition used by the Special Task Force lodged in the skull of one of the victims - a finding that directly implicated the security forces. That bullet was subsequently removed from the official exhibits. When an observer from the International Commission of Jurists (ICJ) publicly raised concerns about its removal, the President reportedly pressured ICJ representatives to retract their statements as a condition

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[220] In its note verbale of 24 September 2026, OHCHR asked the Government to provide information on the status of any investigation into the killing of NRC staff member Jeyaruban Gnanapragasam, including the steps taken in relation to the serving soldiers reportedly identified as suspects, whether they had been made available to the court, investigated or prosecuted, and why the investigation had not proceeded. No response was received.

[221] OHCHR Report, "Accountability for Enforced Disappearances in Sri Lanka," 2024, para. 94; OHCHR, *Accountability for Conflict-Related Sexual Violence in Sri Lanka* (January 2026), paras. 46-49 (Silenced by Fear). Based on OHCHR consultations with survivors, legal professionals and survivors' representatives, the report documents a broader pattern of intimidation, threats and inadequate witness protection that prevented victims and witnesses from reporting violations and participating safely in accountability processes.

[222] A/HRC/30/CRP.2, paras. 237-239; and OHCHR consultations. See also ACF, '*Muttur, Six years of Impunity*, *The failure of justice in Sri Lanka',* pp. 14-15.

[223] Ibid.

[224] OHCHR document on file. See also TRO, *Sri Lanka: Important New Developments regarding the abduction of TRO Staff*, 04 April 2006; See also TRO, *Sri Lanka: Abducted TRO aid workers are believed dead*, 15 March 2007.

[225] PoE report, paras. 315 - 316, quoting IIGEP-PS-005-2008.

for continued cooperation, and the Australian forensic pathologist who had made the original finding later withdrew it.[226]

76. Viewed together, these practices had consequences reaching well beyond the individuals directly affected. Intimidation deterred witnesses from cooperating, and interference with forensic evidence and independent experts undermined the integrity of the process.[227] Nor was this failure confined to the cases examined here: successive OHCHR reports over the past decade have documented intimidation of those who might provide information to the United Nations, and continued surveillance, harassment and threats against victims, human rights defenders and others in the North and East, particularly those who had engaged with United Nations bodies – most recently in September 2026.[228] Rather than facilitating accountability, State institutions repeatedly failed to protect those able to provide evidence and, at times, obstructed the investigations themselves.

4. Commissions of inquiry as a substitute for criminal accountability

77. The fourth pattern is the recurrent recourse to presidential commissions of inquiry instead of effective criminal investigation and prosecution.[229] Commissions of inquiry serve a different function from criminal proceedings,[230] and cannot of themselves discharge a State's obligation to investigate and prosecute serious violations.[231] In Sri Lanka, however, they repeatedly became the principal institutional response to such allegations, while criminal investigations either failed to progress or were never opened.[232] The repeated failure to implement the recommendations produced by these commissions reinforced their use as a method to deflect, avoid, prevent or impair criminal accountability, rather than act as pathways towards it.[233]

78. The Udalagama Commission illustrates this pattern. Appointed in 2006 to examine 15 emblematic incidents, investigations began in only seven, including the ACF killings, and its

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226 A/HRC/30/CRP.2, para. 237; Action Contre la Faim (ACF), '*Muttur, Six years of Impunity*, *The failure of justice in Sri Lanka',* pp. 14-15.

227 A/HRC/63/18 (3 September 2026), para. 45 ("Most of the other cases continue to be stalled for years, including due to […] witness intimidation"); para. 58 ("Longstanding structural barriers to accountability efforts, including surveillance and intimidation of victims and witnesses, and deeply entrenched impunity continue to erode public confidence in domestic institutions").

228 A/HRC/30/CRP.2, paras. 42 - 44. See also OHCHR "Situation of Human Rights in Sri Lanka," A/HRC/63/18 (3 September 2026), paras. 33-38; A/HRC/60/21 (12 August 2025), paras. 25-26; A/HRC/57/19 (27 August 2024), para. 21; A/HRC/54/20 (2023), paras. 33-36. "Promoting Reconciliation, Accountability and Human Rights in Sri Lanka" (A/HRC/51/5), 4 October 2022, paras. 30-32. "Cooperation with the United Nations, its representatives and mechanisms in the field of human rights", A/HRC/60/62 (9 September 2025), paras. 94, 117-121.

229 *See* OSLap Infographic, "Commissions of Inquiry in Sri Lanka: Decades of Truth-Seeking. No Sustained Accountability," August 2026. Available at: https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sri-lanka/infographic-cois-oslap.pdf (accessed on 8 September 2026).

230 Non-judicial inquiries are complementary to criminal process and do not substitute for it. See for example OHCHR, Rule-of-Law Tools for Post-Conflict States: Truth Commissions (2006), pp. 1 and 27 ("; OHCHR, Rule-of-Law Tools for Post-Conflict States: Amnesties (2009), p. 33 ("the establishment and operation of truth commissions should not exempt perpetrators from criminal process in exchange for their testimony"). See also Updated Set of Principles for the protection and promotion of human rights through action to combat impunity, E/CN.4/2005/102/Add.1, Principle 8 ("commissions of inquiry are not intended to act as substitutes for the civil, administrative or criminal courts. In particular, criminal courts
alone have jurisdiction to establish individual criminal responsibility, with a view as appropriate to passing judgement and imposing a sentence").

231 Legal Framework, Section III above. On the duty to investigate and prosecute see also Updated Set of Principles for the protection and promotion of human rights through action to combat impunity, E/CN.4/2005/102/Add.1, principle 19.

232 PoE report, paras. 295-296; A/HRC/30/CRP.2, paras. 1209-1217 (recording that 32 commissions of inquiry were established between 1948 and 2011). See also Human Rights Watch, *"Not Genuine with Justice": Sri Lanka's Lack of Will to Prosecute Past Abuses* (September 2026), p. 20.

233 *See* PoE report, paras. 314-337 (analysing the practice of past and contemporary commissions). See also A/HRC/30/CRP.22, paras. 1209-1217.

mandate expired in June 2009 without any prosecutions resulting. The IIGEP appointed to observe the Commission's work withdrew in March 2008, finding that the proceedings had "fallen far short of the transparency and compliance with basic international norms and standards", and identifying a lack of political will to support a search for the truth, inadequate protection of those involved in the inquiries, and a conflict of interest arising from the role of the Attorney-General's office.[234] The subsequent recommendation of another Commission - the Lessons Learnt and Reconciliation Commission (LLRC) - that the case be further investigated and prosecuted, was likewise not implemented.[235]

79. The Paranagama Commission examined both Convoy 11 and the shelling of the PTK hospital, yet neither examination resulted in criminal proceedings, and its own recommendation that any alleged deliberate shelling of hospitals be made the subject of further judge-led investigations was never implemented.[236]

80. Taken together, the ACF, Convoy 11 and PTK cases illustrate a recurring institutional sequence: allegations of serious violations prompted the establishment of commissions of inquiry, but their findings neither generated criminal accountability nor secured implementation of their own recommendations. As the UN Secretary-General's Panel of Experts already concluded, Sri Lanka's successive commissions have not been effective tools for combating impunity, establishing truth or achieving justice.[237] Instead, they functioned primarily as mechanisms for absorbing political pressure, signalling institutional action and producing alternative official accounts, while allowing the criminal justice system to avoid taking action in relation to the incidents covered by the Commissions of Inquiries.

81. This pattern has extended beyond the work of individual commissions. Recommendations by international mechanisms, domestic commissions and even the State's own inquiries repeatedly failed to translate into criminal investigations or prosecutorial action. Responsibility for acting on them lay with the Attorney-General's Department, whose apparent lack of independence and willingness to prosecute grave violations was identified by OHCHR as a key obstacle to justice.[238] In 2015, the then UN High Commissioner for Human Rights recommended that the Government release its unpublished commission reports.[239] A decade later, the same recommendation remained outstanding, the Government indicating only that publication was "in process".[240] In May 2026, the reports of six commissions of inquiry were published on the website of the Presidential Secretariat, including the Udalagama Commission's reports in the seven cases it examined.[241] Their

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234 International Independent Group of Eminent Persons (IIGEP), Public Statement, The Members of the IIGEP submit their Concluding Public Statement on the Work of the Commission of Inquiry and Find a Lack of Political Will to Support a Search for the Truth, April 2008. See also United Nations, Human Rights Council, "Comprehensive report of the Office of the United Nations High Commissioner for Human Rights on Sri Lanka", A/HRC/30/61, 28 September 2015, para. 57 (OHCHR obtained the unpublished report of the Udalagama Commission, which confirmed its concerns regarding the commission's lack of independence and the failure to follow up on its recommendations).

235 A/HRC/30/CRP.2, para. 238.

236 Paranagama Commission, *Second Mandate Report*, 2015, paras. 489-490, 500-519.

237 PoE report, para. 37 and 296. The same concern has been articulated in gender-specific terms by the CEDAW Committee, which has cautioned that transitional justice and reconciliation mechanisms must not serve as a substitute for the investigation and prosecution of those responsible for violations against women and girls, and should reinforce, not undermine, efforts to combat impunity. See CEDAW Committee, *General Recommendation No. 30*, paras. 78, and 81(c).

238 A/HRC/60/21, para. 44; See also A/HRC/63/18, para. 26 and 62 h (recommending to "expedite establishment of a public prosecutorial body and ensure that it is fully independent, effective and robust to be able to investigate and assess relevant information and make independent prosecutorial decisions").

239 A/HRC/30/61, para. 91(t).

240 A/HRC/60/21, para. 63(b) and footnote 93.

241 Presidential Secretariat of Sri Lanka, "Commission Reports", comprising the reports of six commissions of inquiry, published on 7 May 2026. Available at: https://www.presidentsoffice.gov.lk/documents/commission-reports/ (accessed on 7 October 2026). These include the case reports of the Presidential Commission of Inquiry appointed to investigate and

recommendations remain unimplemented, and, in the cases examined in this Brief, no prosecution has followed.

5. Conclusion

82. The patterns described above demonstrate that impunity has resulted not from isolated failures, but from mutually reinforcing practices that have repeatedly frustrated accountability. These patterns are not merely historical. Two decades after the killings in Muttur and more than seventeen years after the widespread violations of international humanitarian law committed in the Vanni, no individual has been held criminally responsible for any of the emblematic incidents examined in this brief.[242] The broader patterns of conduct they illustrate remain largely unacknowledged by State authorities, which did not respond to OHCHR's request for information on any of the incidents examined here.[243] The State bears the primary responsibility for providing justice and reparations to victims. The present Government has stated its commitment to advancing accountability, including in emblematic cases, and renewed investigative steps have been taken in a small number of other cases. However, no such steps have been reported in any of the incidents examined here, and tangible progress towards the fulfilment of these commitments remains to be seen. The High Commissioner has cautioned that "*these commitments to ensure truth and justice risk stalling, with momentum for transformative change being lost*".[244] The consequences of this continuing impunity are borne by the families of those killed and disappeared, the survivors of the final stages of the conflict, and the humanitarian actors - national staff of UN and humanitarian agencies above all.

VI. Voices of Humanitarians: Twenty Years Later

83. The consultations conducted for this Brief yielded a strikingly consistent account of how humanitarian personnel in Sri Lanka experienced the final phase of the armed conflict and its aftermath, despite differences in role, organization and nationality, and regardless of where they operated. Two decades later, many of those consulted continue to carry profound trauma and feelings of guilt. A commonality in their accounts was their conviction that the absence of justice, truth and acknowledgment has compounded the original harm.

"They Could Expose the Crimes": The Criminalization of Humanitarian Presence

84. The authorities treated humanitarian work itself as a ground for suspicion, and national staff bore the consequences. Consultees described daily engagement with the LTTE not as a political choice, but as an operational necessity. The group that controlled the territory in which they worked was the authority with which they had to negotiate for access, security guarantees and the passage of relief. This was the ordinary condition of humanitarian work in an area under the control of an armed group.[245] International staff recounted almost daily coordination with the LTTE political wing on these terms,[246] while their national colleagues, predominantly Tamil, were cast by the Government as accomplices for the very

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inquire into alleged serious violations of human rights arising since 1 August 2005 (the Udalagama Commission) in Cases Nos. 2, 3, 5, 7, 11, 12 and 15, and the Report on the Second Mandate of the Presidential Commission of Inquiry into Complaints of Abductions and Disappearances (the Paranagama Commission), the latter having previously been available on the website of Parliament.

[242] The position is no different more broadly: OHCHR is not aware of any individual publicly prosecuted and tried for international crimes related to the conflict, and the one soldier convicted of killing Tamil civilians during the war was pardoned in 2020. See A/HRC/60/21, paras. 43 and 53; A/HRC/63/18, paras. 43 and 58. See also Human Rights Watch, *"Not Genuine with Justice"* (September 2026).

[243] OHCHR, *List of issues addressed to the Government of Sri Lanka pursuant to Human Rights Council resolution 60/1*, transmitted to the Permanent Mission of Sri Lanka to the United Nations Office at Geneva on 24 September 2026 (on file with OHCHR), reproduced in Annex I.

[244] A/HRC/63/18, summary. *See also* paras. 44-45.

[245] OHCHR consultation with MK, 24 June 2026.

[246] OHCHR Evidence on File. See also OHCHR consultation with MB, 30 April 2026 ("I coordinated closely with the LTTE political wing, we had almost daily meetings, and with UN agencies and with the Government, until we were forced to leave in September 2008").

same contact.[247] The label followed them regardless of recognition for their work. One former NGO staff member recalled remaining under surveillance and subject to threats from military intelligence for the very activities for which the organization had earlier been praised by Government authorities.[248] The threats grew steadily more explicit. One NGO staff member recounted receiving anonymous phone calls warning, *"We see that you are still active; we will kill you."*[249] For some, such threats were a prelude to violence. Offices were attacked, and staff travelling between districts were abducted and, in several cases, killed.[250]

85. The killing of the 17 ACF workers is most illustrative of this pattern. Former ACF staff recounted that the victims' families were harassed into signing letters attributing responsibility for the killings to the LTTE and the organization itself, and that the narrative was inverted altogether.[251] Legal counsel for the army reportedly told ACF's Director-General: *"It is you who killed them. It is your fault - you knew the danger, and you were negligent."*[252] For consultees, such accusations were part of a deliberate effort to silence those who might bear witness. As one explained, international NGO staff working in the North and East *"could reveal the reality to the outside world - they could expose crimes to the international community. During those days, when we were receiving threats, they were also receiving threats."*[253]

"The Last Hope": The Withdrawal of International Actors

86. The consultees described the departure of international organizations as the turning point of the conflict's final phase. They left one after another: the United Nations withdrawing in September 2008 following Government instructions, and the ICRC, the last to remain, eventually became unable to work on the ground and continued its activities from a ship offshore.[254] Consultees described each departure as removing not only assistance, but a witness. As one medical worker put it: *"For us, all those who could witness and testify on the atrocities were leaving. There was no protection at all anymore."*[255]

87. Consultees also described the United Nations as having been the last source of protection and its departure as a betrayal. One consultee recalled people *" begging them to stay because they were the last ones who could ensure their safety"* and said that when they left; *"It became clear that they would kill all of us."*[256]Another asked: *" The UN knew what was going to happen. How can you leave, knowing what is going to happen, and without taking any measures to prevent this from happening?"*[257]

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247 OHCHR consultation with MC, 4 May 2026, and OHCHR consultation with ME, 4 May 2026. See, Wikileaks, *"Sri Lanka: Monitoring Mission Rules Security Forces Culpable for Execution of 17 Local Staff of French NGO"*, 06COLOMBO1433_a, 31 August 2006. Available at: https://forum.wikileaks.org/plusd/cables/06COLOMBO1433_a.html (accessed on 9 September 2006). Chief of Defense Staff General Donald Perera is reported as alleging in a meeting with United States representatives that "local NGO staff working in Tamil areas were 'purposefully planted and working for the LTTE'.

248 OHCHR consultation with MA, 23 April 2026.

249 Ibid.

250 See cases detailed above- Section V, Emblematic cases and pattern of impunity. See also the case of Sebastian Goodfellow, a Norwegian Refugee Council Staff, Amnesty International *"Sri Lanka: Possible abduction, Sebastian Goodfellow'* (Urgent Action 141/08, AI Index: ASA 37/020/2008, 28 May 2008).

251 OHCHR consultation with FC and MD, 8 May 2026.

252 Ibid.

253 OHCHR consultation with MA, 23 April 2026.

254 OHCHR consultation with FA, 29 April 2026; OHCHR consultation with MG, 29 May 2026, and OHCHR consultation with MH, 2 June 2026. See also A/HRC/30/CRP.2, paras. 796 and 883.

255 OHCHR consultation with FA, 29 April 2026.

256 OHCHR consultation with MC, 4 May 2026.OHCHR Evidence on File'.

257 OHCHR consultation with MF, 11 May 2026. Other respondents echoed this sentiment. As one former international UN employee explained: "At that time, I kind of knew that if we left, and once we evacuated, the Government and the LTTE would take advantage of the fact that there was no more witness to increase their crimes. (...) Without any independent witness such as the UN, it was evident that the crimes would only increase. The Government bombed everyone. The LTTE recruited by

88. National staff described being left without the protection their international colleagues could rely on, caught between a Government pressing international personnel to leave and the LTTE pressing them to stay[258] - a disparity later examined by the UN Secretary-General's Internal Review Panel.[259] One recalled asking his supervisor what would happen if he were killed, and being told to wear his helmet so that his family would receive the insurance: "*There are no privileges, no immunities*".[260] Some international staff described having stayed in order to bear witness;[261] those evacuated described the guilt of having been saved by virtue of their nationality.[262] The departures removed the last independent observers at the moment the violations were at their height - an absence that has shaped every attempt at accountability since.

"We Brought Them to Death": The Instrumentalization of Humanitarian Assistance

89. Consultees described how, from the time of the internationals' departure onward, humanitarian assistance was weaponized. Many said they understood the manipulation of aid as part of a deliberate strategy to make conditions in the conflict area unbearable so that civilians, including women and children, would be compelled to leave for Government-controlled territory. As one consultee recalled: *"They even used UN food convoys to provide leaflets telling people to go away. (...) the objective was to use food and medical supplies as bait. That was the intention. They wanted people to suffer so they would come to government areas."*[263] Another described the same logic as a deliberate sequence: *"They started to bomb the border areas, so people moved inside the No Fire Zone. Then they wanted people to come out, but this could not happen. That is why they stopped providing medical supplies, humanitarian aid - to pressure people to come out."*[264]

90. Consultees described the systematic obstruction of relief - essential supplies withheld or banned outright, and the quantities permitted falling far short of need.[265] The targeting extended to medical facilities, which several consultees believed were struck precisely once their locations were known. One medical worker explained: *"We realised that immediately after we marked the place as a hospital, the place got attacked. We understood that the medical place was intentionally targeted, and so we left the later places without marking the red cross, as this was making us a target."*[266]

91. Some of those who delivered that assistance, moved civilians into the "No Fire Zone", or shared the coordinates of protected sites, did so in the belief that these actions so would keep them safe. As one consultee explained: *"When the NFZ was created, we thought it would be safe. That is why we helped people to move, but it was not safe. We brought them to death."*[267]

"The Frog in the Boiling Water": The Collapse of Humanitarian and Medical Space

92. Consultees described the shrinking of humanitarian space not as a sudden rupture, but as a slow, deliberate strangulation: "You know the expression of the frog boiling in the water? That's exactly how it felt. The humanitarian space was constantly squeezing, and squeezing,

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force many civilians. This is the reality we observed, and the UN decided to leave, nonetheless. (...) I find that a bit easy to let crimes happen and to write reports years later to ask for forgiveness." OHCHR consultation with MB, 30 April 2026. See also OHCHR consultation with MH, 02 June 2026. and OHCHR consultation with MI, 12 June 2026.

258 OHCHR consultation with ME, 4 May 2026.

259 UN Secretary-General's Internal Review Panel, Annex IV para 1.

260 OHCHR Evidence on File. See also, OHCHR consultation with ME, 4 May 2026.

261 OHCHR consultation with MB, 30 April 2026 ("At that time, I kind of knew that if we left, and once we evacuated, the Government and the LTTE would take advantage of the fact that there were no more witnesses to increase their crimes*").*

262 OHCHR consultation with MG, 29 May 2026.

263 OHCHR consultation with ME, 4 May 2026.

264 OHCHR consultation with MI, 12 June 2026.

265 OHCHR consultation with FA, 29 April 2026, and OHCHR consultation with ME, 4 May 2026, OHCHR consultation with MI, 12 June 2026.

266 OHCHR consultation with FA, 29 April 2026.

267 OHCHR consultation with MC, 4 May 2026.

and squeezing."[268] For those who lived through them, the restrictions translated into lives they were unable to save: "You feel powerless. (…) I remember these people, these kids, who could not be saved because there was no electricity to store the blood. I remember the people cooked under the sun, without any protection, just waiting to die. I remember the malnourished people, with rib cages and bad skin."[269] As the last organizations left, those who remained were reduced to improvising survival. One recalled: "First we would carry the food, preserve it and hide it in certain places to feed people. If the place was attacked, we moved the food. We could not nourish people, but we tried to keep them alive."[270] The deprivation resulting from restrictions on humanitarian assistance fell most heavily on the most members of the civilian population at risk, particularly children. A former local government official described parents coming to him in tears to ask for sugar for their children, families begging for kanji (a thin rice porridge) and milk powder to stay alive, and children who after a time could no longer walk and had to be carried. "I directly saw three or four people dying from starvation", he said.[271]

93. This powerlessness was felt most acutely by medical personnel confronting overwhelming need without basic resources. One nurse described the toll in four words: "*I died many times*".[272] The collapse killed even those they had reached in time. The same nurse recalled: *"Even when we managed to do emergency procedures, we could not do after-care procedures, so people died."*[273] Medical practitioners improvised constantly - treating patients outside on the ground, with IV fluids hanging from trees, measuring out anesthetic diluted in water, if only for people to believe there was something to numb the pain, and resorting in extremity to auto-transfusion when no blood was available.[274] Several believed the pattern of authorized supplies reflected a deliberate effort to permit only non-essential items. One doctor recalled that the supplies sent were *"items that were helpful but not critical (...). They seemed happy for us to treat minor ailments, but not the severe wounds that were so common. It seemed that they were in denial that civilians were being wounded by shelling, bombings, and other weapons."*[275]

"Who Will Tell the Story?": Trauma and the Weight of Survival

94. Many consultees described acting less from any expectation of survival and more from a sense of obligation to those around them. Several recalled working in the certainty that they would not live: *"We thought we would die there sooner or later. We didn't think we would survive, so we just did what we could (...). We even started to transfuse our own blood."* [276] Another had already made his peace with not coming home: *"I had already sent messages to my friends to tell them that I would not come out of the area. People died, were wounded. I could not see myself surviving. Even mentally I was not fit. But I kept working every day (...)"* [277] For some, that obligation has hardened into a lasting duty to bear witness. As one put it: *"As long as I am alive, I have to tell people about the pain, to tell people about the history. If I do not do it, who will tell the story?*[278]

95. Years later, some images remain inescapable for those who survived. One medical worker described how doctors, lacking instruments, were forced to amputate limbs with an "*ordinary butcher's knife*" [279]while another recalled "*chopping the hands like fish*." [280] A further respondent recalled one moment in particular that remained with her - a wounded child clutching a piece of bread: "*One day, one kid was brought to the hospital injured in his*

[268] OHCHR consultation with MB, 30 April 2026.
[269] OHCHR consultation with MB, 30 April 2026.
[270] OHCHR consultation with MC, 4 May 2026.
[271] OHCHR consultation with MI, 12 June 2026.
[272] OHCHR consultation with FA, 29 April 2026.
[273] Ibid.
[274] OHCHR consultation with FB, 1 May 2026. See also A/HRC/CRP.2, paras. 1016-1017.
[275] OHCHR Evidence on File.
[276] OHCHR consultation with FA, 29 April 2026.
[277] OHCHR consultation with MI, 12 June 2026.
[278] OHCHR consultation with ME, 4 May 2026.
[279] OHCHR Evidence on File.
[280] OHCHR Evidence on File.

belly. He had just received bread. He was holding it tightly in his hand and did not want to let it go. During the transfer to hospital, he was holding it. But to treat him I had to grab the bread, take it and throw it away. He was injured at the belly, so I knew he would not be able to eat it. I still think about it. He got badly injured for this piece of bread and I had to take it from his hand. He was holding it so tight".[281]

96. Others were left to bury the dead alone. One consultee recalled interring a group of bodies in a single pit, in the rain, with no one else present: *"Nobody wanted to bury them. I went to the hospital and said we will do that. I went to the cemetery and asked for volunteers. I buried them all in one single pit. I could not sleep for months after this. It was a rainy day. There was rain in the pit. We had to take the water out. Nobody was there. Nobody even came. I survived, but I lost hope in better human beings, in the right to live with dignity. That is my life."*[282]

97. For many, the trauma has not eased with time but settled into a permanent condition. Consultees described nightmares, inability to weep, and grief that returns annually in May with the anniversary of the war's end. One who had sought specialized counselling explained that it had brought no closure, only clarity about its permanence: "*There is always the guilt because I survived'. (...) 'People said I was very strong - but no, my emotions were frozen. That was numbness (...)'there will not be a day in my life when I do not think about it. Now that we are in May, it all comes back again*."[283]

"Justice is nowhere": Impunity and the Denial of Justice

98. For those consulted, the harm did not end with the war; it was compounded by the years of silence that followed. Many described exhausting and fruitless efforts to obtain recognition and accountability. One recalled travelling for over a decade to parliaments and institutions abroad to describe what had been witnessed, only to conclude: "*What more can we do? At some point, we are going everywhere, but it does not get us anywhere. (...) Justice is nowhere (...). The trust has completely gone*." [284] The same individual also located the source of their exhaustion precisely in the absence of any progress: "*If there had been any progress after 17 years - any form of justice - things would be different. That is where the exhaustion comes from. Every positive thing falls away - you get your hopes up, and then they fall again*."[285]

99. The persistence of impunity left many questioning the meaning of their own survival and sacrifice. One consultee reflected: "I put my life at risk. But for what? (…) So many thousands have died, disappeared, live with wounds and injuries - and nothing has changed. These people were never heard, they are still not heard. (…) Will I not see justice before I die? Nothing else will heal us."[286] Across the testimonies, consultees linked healing directly to justice and accountability.

"The Sri Lanka Model was a Blank Cheque": A Precursor to Today's Conflicts

100. For many of those consulted, Sri Lanka is not a closed chapter. Several expressed the conviction that the failure to confront what had happened, and the impunity that followed, had consequences far beyond the island. As one consultee put it, the silence that accompanied the war's end created a precedent - one the Government itself promoted: "*The Sri Lanka model was a blank cheque*."[287]

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[281] OHCHR consultation with FA, 29 April 2026. The Tamil term translated here as "bread" refers to *vaipan*, a traditional fried food made from wheat flour and sugar, formed into dough and deep-fried in oil. It was distributed to displaced civilians during the final phase of the conflict.

[282] OHCHR consultation with MF, 11 May 2026.

[283] OHCHR consultation with FB, 1 May 2026.

[284] Ibid.

[285] Ibid.

[286] OHCHR consultation with MF, 11 May 2026.

[287] Ibid. In 2011, the Government invited representatives of 54 States to a seminar in Colombo, "Defeating Terrorism – The Sri Lankan Experience", presenting its conduct of the conflict as a source of lessons that other States could apply. See Human Rights Watch, "Sri Lanka: Military Conference to Whitewash War Crimes", 23 May 2011.

101. That conviction was voiced most often through the parallel with other contemporary contexts, which several consultees drew unprompted and in strikingly similar terms. One who had served in the Vanni described watching current conflicts in the world with a sense of recognition: national staff of United Nations agencies accused of being terrorists; governments attacking the United Nations itself; humanitarian assistance restricted and denied; populations displaced by force: *"This reminds me of so many things that I have seen in the Vanni."*[288] Another former international official drew the same line, describing the pressure on the United Nations in Sri Lanka as having been repeated in later contexts.[289] For several, the lesson was the simplest and the gravest: that impunity is generative *"If we let this happen with impunity, the crimes will repeat."*[290]

102. These reflections also reshaped how some of the consultees understood the roles and obligations of the institutions meant to protect civilians. Several expressed a conviction that the failure had not been one of knowledge, but of will. In their accounts, what occurred in Sri Lanka was not only a historic injustice awaiting redress, but a warning - that without accountability, the patterns they had witnessed would continue to find new ground.

VII. The response of the United Nations

103. On the recommendation of the Secretary-General's Panel of Experts,[291] which found that serious questions remained regarding the UN's discharge of its humanitarian and protection responsibilities and drew parallels with Rwanda, the then Secretary-General appointed an Internal Review Panel (IRP), to review United Nations action during the war and its aftermath.[292]

104. The IRP concluded that, despite the "great courage" shown by some individual staff members,[293] the United Nations had generally failed to meet its responsibilities to protect civilians, respond to early warnings, and ensure principled humanitarian and human rights action, reflecting a systemic failure across the UN Country Team, Secretariat and Member State structures.[294] In response to the IRP's recommendations, the then Secretary-General launched the Human Rights Up Front initiative in 2013,[295] later built on through the 2020 Call to Action for Human Rights.[296]

105. The United Nations has continued to document violations, preserve evidence, and support accountability efforts through the 2011 Panel of Experts report,[297] OISL,[298] successive reports of the High Commissioner under Human Rights Council resolutions 30/1, 46/1, 51/1 57/1 and 60/1, the work of OSLap,[299] and communications by Special Procedures

[288] OHCHR consultation with MB, 30 April 2026.
[289] OHCHR consultation with MG, 29 May 2026.
[290] OHCHR consultation with MB, 30 April 2026.
[291] PoE report, p. 122 (Recommendation 4.B). See also Secretary-General's Internal Review Panel, paras. 1-2.
[292] Secretary-General's Internal Review Panel, paras. 2-3.
[293] Ibid., para. 43.
[294] The report identified, *inter alia*, fragmented leadership, institutional paralysis, a pattern of self-censorship and avoidance of confrontation, and early warnings that never translated into an effective protection strategy. It also found that the September 2008 relocation of all international UN staff from the Vanni - presented by the Government as a protective measure, even though Government forces themselves represented the principal threat - had removed "*the most significant protection layers*" for civilians.
[295] Human Rights up Front was launched by the Secretary-General in December 2013. *See* the Secretary-General's initiative page and the briefing by ASG for Human Rights Ivan Šimonović to Member States, 27 February 2014.
[296] *The Highest Aspiration: A Call to Action for Human Rights*, UN Secretary-General, launched 24 February 2020 at the 43rd session of the Human Rights Council.
[297] PoE report, 31 March 2011.
[298] A/HRC/30/CRP.2.
[299] OHCHR Sri Lanka Accountability Project established pursuant to Human Rights Council resolution 46/1, 23 March 2021. *See also* the *2026-2027 Update on OHCHR Sri Lanka accountability project*,

on the emblematic incidents addressed in this Brief. None of this, however, relieves the State of its obligations: as set out in the legal framework chapter, the duty to investigate, prosecute and punish serious violations rests primarily with Sri Lanka.

VIII. Conclusion and Recommendations

106. United Nations inquiries have found that humanitarian and medical personnel, objects and operations were repeatedly attacked, and that humanitarian assistance was restricted and denied to a trapped civilian population during the armed conflict and its aftermath. Yet, twenty years on, none of the emblematic incidents examined in this Brief has led to any individual being held criminally responsible, and the State has never acknowledged the pattern they form. The consequences of that failure continue to fall on the families of those killed and disappeared, and on the humanitarian staff who carried out the work and who remain without recognition, redress or truth.

Recommendations to the Government of Sri Lanka

107. Recalling the recommendations set out by the Secretary-General's Panel of Experts, in the OHCHR Investigation on Sri Lanka (OISL), and in successive reports of the High Commissioner, and noting that they remain largely unimplemented, OHCHR calls upon the Government of Sri Lanka to:

Acknowledgement and reparations

- Acknowledge that humanitarian and medical personnel, facilities and operations were attacked, and that humanitarian assistance was restricted and denied, during the armed conflict and its aftermath, including the involvement of State security forces, and issue a public apology on behalf of the State;
- Provide adequate, prompt and effective reparations to the families of humanitarian and medical workers killed or disappeared and to surviving colleagues, comprising not only compensation, but acknowledgment, memorialisation, psychosocial support and, in cases of disappearance, the search for, recovery and identification of the missing.

Investigations, prosecutions and institutional reforms

- Conduct prompt, independent and impartial investigations into attacks on humanitarian and medical personnel, objects and operations and into the restrictions and denial of humanitarian assistance, and prosecute those responsible, including at command level through the modes of liability available under domestic law, and, once the legal framework has been brought into line with international law, under command and superior responsibility; accelerate investigations and prosecutions in the emblematic cases examined in this report, in compliance with international standards, seeking international assistance to strengthen capacities, and ensuring effective victim and witness protection;
- Ensure that these investigations address not only individual incidents, but also the wider question that no domestic process has examined: whether humanitarian and medical access was restricted, and humanitarian actors targeted, pursuant to a policy or plan, and if so the responsibility, including at senior and command levels, for it;
- Expedite the establishment of an independent public prosecutorial body, separate from the Attorney-General, that is fully independent, effective and robust, able to assess relevant information and make independent prosecutorial decisions; and consider the creation of a special judicial mechanism with an independent special counsel in relation to the cases of human rights violations and violations of international

April 2026. Available at: https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sri-lanka/2026-2027-update-ohchr-sri-lanka-accountability-project-april-2026.pdf.

humanitarian law committed in previous decades, and seek international assistance in that regard;

- Incorporate war crimes and crimes against humanity into domestic law, and amend existing legislation to expressly recognize widespread or systematic enforced disappearance as a crime against humanity, ensuring that these crimes are not subject to statutes of limitation and providing for all modes of liability, including command and superior responsibility;
- Accede to the Rome Statute of the International Criminal Court, the Optional Protocol of 2005 to the Convention on the Safety of United Nations and Associated Personnel, and Additional Protocols I and II of 1977 to the Geneva Conventions.

Protection of humanitarian action and guarantees of non-recurrence

- Undertake vetting and security sector reform to remove from office those against whom there are reasonable grounds to believe involvement in such violations, and refrain from appointing or promoting them to senior positions in the Government, the security sector or the diplomatic service;
- Protect victims and witnesses, in law and in practice, against threats, intimidation, surveillance, harassment and reprisals arising from their participation or potential participation in accountability processes, including by reforming the Victim and Witness Protection Act to guarantee the independence and effectiveness of the witness protection authority in line with international standards; and order all security and intelligence agencies to end immediately all surveillance, harassment and reprisals against victims, their families, human rights defenders and journalists;
- Ensure the protection of humanitarian and medical personnel and of experts assisting accountability processes, in accordance with international humanitarian law and the safety of humanitarian and medical functions, including by investigating and holding to account those responsible for threats, attacks or interference directed at them in connection with their work.

Cooperation

- Cooperate fully with OHCHR, including its accountability work under Human Rights Council resolutions 46/1,51/1, 57/1 and 60/1, and grant access to the country for that purpose, including to sites and records relevant to the incidents examined in this Brief and duly consider and implement the recommendations of United Nations human rights mechanisms.

Recommendations to the international community, the Human Rights Council and Member States

108. OHCHR recommends that the Human Rights Council and Member States, as applicable:

- Continue to monitor developments and progress towards accountability through the Human Rights Council and, should there be insufficient progress, consider further international action to ensure accountability for conduct amounting to crimes under international law;
- Cooperate in the investigation and prosecution, through national jurisdictions, of those alleged to have committed crimes under international law in Sri Lanka by any party - including attacks against humanitarian and medical personnel and the use of starvation as a method of warfare - including under accepted principles of extraterritorial and universal jurisdiction, through relevant international networks and mutual legal assistance, and in cooperation with survivors, families and their representatives;
- Explore, as part of a wider range of accountability measures and consistent with international law, further targeted sanctions, such as asset freezes and travel bans, against individuals credibly alleged to have perpetrated gross violations of

international human rights law or serious violations of international humanitarian law affecting, *inter alia*, humanitarian action;

- Apply rigorous human rights vetting to Sri Lankan military and police personnel identified for United Nations peacekeeping, bilateral military exchanges and training programmes;
- Treat accountability for the Sri Lankan record as integral to the wider international response to attacks against humanitarian action, including Security Council resolution 2730 (2024) and the 2025 Declaration for the Protection of Humanitarian Personnel,[300] so that the precedents set in Sri Lanka are not replicated in conflicts elsewhere;
- Continue to support the specialised capacity of OHCHR on Sri Lanka, including OSLap, and the survivors, families, and civil society and humanitarian organisations that document these violations and assist those affected;
- Redouble efforts to ensure the effective protection of civilians and principled human rights and humanitarian action.

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[300] Declaration for the Protection of Humanitarian Personnel, 2025, para. 19. ("We reaffirm our determination to put an end to impunity and to ensure accountability for all attacks on humanitarian personnel that amount to violations of international law, including international humanitarian law and international human rights law").