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The Islamic State Pillage Economy: The Policy of Confiscations

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Since the period 2014-2016, when the Islamic State attained the height of its power and controlled swaths of territory spanning the borders of Iraq and Syria, much ink and discussion have been devoted to the topic of the group's finances and how the group was generating money inside those territories.¹ This focus on financing is largely intended from a policy perspective of counterterrorism, aimed at choking the group's sources of revenues and thus reducing its ability to conduct military operations against its local enemies and terrorist attacks abroad in places like Europe.

In the overall picture, reducing the Islamic State's territorial control was the only real means of cutting access to the multiple new channels of financing it had acquired through its conquests in 2014. For example, the group could not generate revenue through formal taxes imposed on civilian populations under its rule without territorial control, nor could it generate revenue through sales of crude oil without territorial control of oil wells. Despite the Islamic State's loss of territory in Iraq and Syria, concerns remain about the group's financing on a more global scale.²

Yet rather than focus on this policy angle of countering terrorist financing, this chapter looks at an important policy pursued by the group that underpinned some of the newer means the group had acquired to finance itself: namely, the confiscation of mobile and immobile property, which has implications for justice and accountability.

It is important to stress from the outset that confiscation was not solely a means of generating revenue for the group through renting out, selling or auctioning real estate, as will be shown in this chapter that draws on internal Islamic State administrative documents and the group's own literature. Rather, confiscation

was also important as a means of providing property for the group's members and their families to dwell in, and an examination of relevant documents in this context may also be helpful for prosecutors in determining membership of the organization.

This chapter's examination of the group's confiscations of property will be divided into two main parts. First, it will consider the group's justifications for confiscating property. These justifications can primarily be understood as targeting perceived enemies of the Islamic State and Sunni Muslims (the only legitimate denomination of Islam in the Islamic State's eyes, and the denomination whose interests it claims to represent). These enemies are deemed unworthy of rights to property and life under the Islamic State, and thus confiscation of their property is a natural and logical outcome of the group's worldview. But confiscations also targeted the properties of those the group deemed Sunni Muslims, but were outside the group's territories: a move that was effectively justified as a 'temporary' measure, which would be more controversial in the context of the group's ideology.

Second, this chapter will examine how the group made use of this confiscated property in various ways for generating revenue. In other words, this chapter concentrates on the link between the group's ideology and its policy of confiscation within the context of war crimes committed by the group, rather than focusing on determining the relative importance- qualitatively or quantitatively- of confiscation to the group's financing.

In order to ensure that the information upon which the conclusions are based is as reliable as possible and can be used by prosecutors in the context of justice and accountability, this chapter primarily relies on internal Islamic State records and the group's own literature (propaganda and otherwise) to elucidate the group's justifications for and practices of confiscation. This is not to discount the potential value of other methods of gathering information such as conducting interviews with victims or witnesses, but the latter poses multiple limitations (e.g. inaccurate descriptions and exaggerations of confiscation policies, or fading of memories with the passage of time) and seems unlikely to add more information beyond what can be found in internal documents and the group's own literature.

Concepts of In-Group and Out-Group in the Islamic State's Worldview

Although the concept of in-group versus out-group in the Islamic State's ideology is already discussed in greater detail in another chapter,³ it is helpful to recap the matter briefly here. The Islamic State's worldview fundamentally divides the

world into believers (the in-group) and disbelievers of various kinds (out-group) and also, crucially, posits that the relation between these two groups must be one of hostility with no possibility of conciliation and dealing with each other as equals in humanity. Rather, the out-groups of various kinds in general have a three-way choice: (i) they must eventually convert to Islam (at least Islam as considered acceptable by Islamic State) and thus become part of the in-group, (ii) they must be subjugated under the Islamic State's authority and agree to abide by its restrictions and regulations in return for protection of life and property, or (iii) they must be killed. There is an abundance of Islamic State literature that attests to this outlook.⁴

Not all out-groups have the exact same three-way choice. For example, among the various out-groups, a crucial distinction in the Islamic State's worldview is between original disbelievers (i.e. those born disbelievers) and 'apostates' (i.e. those considered to have been believers at some point and then abandoned the faith in some way), the latter of whom might be dubbed the 'ineligible in-group' in that they were once part of the in-group but now are longer so. In turn, original disbelievers can be divided between 'People of the Book' and those that do not belong to this category. The former, who can be afforded a kind of 'toleration' as second-class citizens under the Islamic State, are followers of religions deemed to have received scriptures revealed by God prior to the mission of Muhammad and the revelation of the Qur'ān. Jews and Christians are the two main groups who come under this category. The other original disbelievers are not afforded toleration.

It is important to bear in mind this general context of the group's worldview regarding the in-group and out-group distinctions and its ramifications for much of the justifications behind the group's policies of confiscations.

Confiscating Property of Disbelievers and 'Apostates'

As noted, the focus here is with the confiscation of both mobile and immobile property. Examples of the former would be household items like fridges, beds, and tables, while examples of the latter would include houses, farmland and also assets such as government buildings and shops. There is ample evidence of the Islamic State's confiscation of mobile and immobile property belonging to perceived out-groups, whether plain disbelievers or 'apostates', and that the confiscation policy reflects an ideological and systematic approach rather than being the product of *ad hoc* decision-making.

The ideological justification underlying this confiscation policy is that it is deemed an appropriate hostile measure to take against out-group original disbelievers and ineligible in-group ‘apostates’ who are not afforded toleration under the Islamic State. If such people are not entitled to protection of their lives or property under the Islamic State, then logically the Islamic State deems it permissible to confiscate their properties located within territories conquered by the group as well as their other property that might fall into the organization’s hands.

Thus, the only means these out-groups have for protecting their lives and property are conversion to Sunni Islam or (in the case of the Christians as ‘People of the Book’) the contracting of a *dimma* pact that would effectively amount to second-class citizen status but at least ensure the protection of life and property.⁵ The guarantee of life and property is explicitly mentioned in the text of the *dimma* pact drawn up for Christians who came under the group’s rule and agreed to live under the pact.⁶

Conversely, people who were residing in Islamic State lands and who were then arrested and judged “apostates” by the judiciary for whatever crimes they were accused of having committed would have no way of protecting their lives and property; they would simply be sentenced to death and have their property confiscated by the Islamic State. Indeed one judicial ruling document, obtained from Raqqa and dated June 17, 2017, shows the certification of a death penalty ruling by one Abu Ḥudayfa al-Tūnisī (whose kunya/nickname suggests a Tunisian origin) on a woman judged guilty of apostasy, with confiscation of her wealth for the “*Bayt Māl al-Muslimīn*” (literally “House of Money of the Muslims,” and referring here to the treasury department of the Islamic State).⁷

In addition, it should be noted that the approach to confiscation outlined above applies not only to individuals from these different out-groups, but also organizations and institutions that are considered to be part of said out-groups. For example, the Iraqi, Syrian and Libyan governments are considered by the Islamic State to be ‘apostate’ or ‘*Tāgūtī*’ (idolatrous tyrant) governments by virtue of their mere existence as nation-state governments (among other things) and it would not be possible for them to be considered Islamic by the Islamic State. As such, any buildings and assets that are considered the property of these governments and fall into the hands of the Islamic State are to be confiscated by the group.

There is a significant quantity of Islamic State material that makes clear this outlined justification for confiscation of property with regards to original disbelievers and ‘apostates,’ as well as its implementation. For instance, reference has already been made to the *dimma* pact that was drawn up and included a

guarantee of protection of property and life for Christians living by it; a refusal to abide by it would thus mean losing that protection, as noted at the end of the document. This loss of property is precisely what happened to the Christian communities and institutions in northern Iraq that refused to live under the *dimma* pact. While the Islamic State's leader Abu Bakr al-Baghdadi gave them permission to leave the group's territory in July 2014 (contrary to the more usual three-way choice of conversion, death or the *dimma* pact), their departure meant the loss of their property, and agricultural rental contracts from Ninawa province show that the group confiscated farmlands that had belonged to a Christian monastery.⁸

Fatwas issued by the fatwa-issuing department of the group, similarly make clear the approach of the group with regards to the property of 'apostates.'⁹ For example, fatwa no. 974, broadcast on the group's al-Bayān Radio, outlines the following question on the property of an apostate:¹⁰ in a situation where someone inside Islamic State territory borrows money from someone who subsequently 'apostasizes', should the debt be repaid to the latter? According to the fatwa, the money should not be repaid, but rather should be handed over as 'booty' to the Islamic State. The full translation is below:

“Q: A caller says: I am a *mujāhid* and borrowed a sum of money from a Muslim man, but he apostatized and joined the *Ṣaḥwāt*,¹¹ and now I have money to pay off the debt, so do I return the money to him after his apostasy or is this debt invalidated?”

A: The blood and wealth of the apostate who separates from the group of the Muslims are fair game. The Shaykh of Islam Ibn Taymiya (may God have mercy on him) said: “Whoever goes to the camp of the Mongols and joins them has apostatized, and his wealth and blood become fair game.”

Ibn Hazm¹² (may God have mercy on him) said: “Whoever willingly joins the abode of disbelief and war, waging war on the Muslims next to him, becomes an apostate by this action. All the rulings of the apostate apply to him, including the obligation to kill him wherever power is gained over him, making his wealth fair game, the invalidation of his marriage, etc.”

This wealth mentioned in the question is considered *fay*¹³ and not *ḡanīma*¹⁴ because it has come into the questioner's possession in the abode of Islam without vanquishing or fighting, and all *fay* belongs to the property of the Muslims, to be placed in the Bayt al-Māl and to be disbursed by the walī al-amr in the interests of the Muslims.¹⁵ This is

the view of Mālik, al-Šāfi‘ī and Aḥmad.¹⁶ Therefore, the brother asking the question must not return the money to the apostate, but rather should rather pay the money to the Bayt Māl al-Muslimīn.”

A similar view on confiscating the property of ‘apostates’ emerges from a fatwa issued in late 2014 CE by the same body, answering a question about whether zakat (alms taxation) is to be applied to “agricultural projects belonging to the apostates.”¹⁷ In this case, there are three scenarios. In the first scenario, the “apostate” was vanquished (i.e. militarily defeated) in the abode of Islam and it is known that this apostate would be obliged to pay zakat if he/she were Muslim, in which case zakat is levied, while the rest of the apostate’s “wealth” goes to the *Bayt al-Māl* on the basis that the apostate has no rights to bequeath inheritance. In the other two scenarios, where it is either not known when zakat would be levied on the apostate, or the apostate fled to the “abode of disbelief,” zakat is not levied and the entire property becomes ‘*fay*’ for the Muslims,” which should be “disbursed in their interests.” What the stipulations in all three scenarios effectively say is that these agricultural projects -as a form of real estate- should be confiscated by the Islamic State. The outline of these different scenarios illustrates the considerable thought that the group devoted to explaining and justifying its policies of confiscations in accordance with its ideology.

Similar stipulations also become apparent in the Office of Research and Studies’ treatise “Wealth of Authority: Types and Rulings,” which makes the *ḡanīma* and *fay*’ distinction seen in fatwa no. 974 and offers distinctions on how to deal with them. When things are seized as *ḡanīma*, four-fifths of the seized property goes to the fighters, being divided by the imam (i.e. the caliph) as he sees fit. As for *fay*’, four fifths of it must be disbursed by the imam “in the general interest of the Muslims.” However, lands, real estate, and other public property “should probably not be divided and should be used in the general interest of the Muslims.”¹⁸

The upshot of all this is that immobile property of apostates and original disbelievers not entitled to ‘protection’ should be confiscated and used by the Islamic State as an organization in the way it sees fit for the ‘interest of the Muslims.’ Likewise, mobile property that comes within seized immobile property (e.g. household appliances and furniture) is to be confiscated by the Islamic State. Similarly, most other mobile property, seized when disbelievers and apostates flee and do not put up a fight for it, is to be confiscated by the Islamic State.

In contrast, most mobile property seized directly in battle as ‘war spoils’ is to be distributed among the group’s fighters to be owned by them as personal possessions rather than as property of the Islamic State as an organization. This distinction between ownership by the organization itself and private ownership

by individual Islamic State members is important to bear in mind when considering how the Islamic State made use of confiscated property.

Confiscation of the Property of those Abandoning Islamic State Territory

The other main justification the group had for confiscation of mobile and immobile property was that whoever abandoned Islamic State territory or left beyond an authorized period of absence from its territory would have his or her property confiscated. This threat of confiscation would also apply to those the group deemed to be Muslim. According to Abu Muslim al-Iraqi, a former *amni*¹⁹ who defected from the group and who originated from the Ninawa area, this sort of confiscation was essentially justified as “temporary *waqf*.”²⁰ Thus, the original (Muslim) owner would still technically be considered the owner of the property seized, but would be denied the right to make use of it until returning. The concept of temporary *waqf* in Islamic jurisprudence seems to be far more contentious than the idea of confiscating property of apostates and original disbelievers not entitled to protection, with three of the four main schools of Sunni jurisprudence forbidding temporary *waqf*.²¹

There are numerous documents of the Islamic State that attest to a policy whereby the one who was living in or came to reside in Islamic State (e.g. the ‘muhājir’ who ‘migrated’ to the group’s territory) would not be allowed to leave the group’s territory except on a set temporary basis and only for a reason the group deemed justified. Conversely, people originally residing outside Islamic State territories could visit the group’s lands for the purpose of business and transportation transactions, and would not be forced to stay.

As an example of these stipulations, a specimen document that was supposed to be issued by the Hijra Commission (the Islamic State body responsible for managing migration of foreigners into the Islamic State as well as management of border crossings with the outside world) included the following note of warning to those who might think of deciding to leave the lands of the Islamic State: “In the event you desire to leave the state of the Caliphate, that will not be fulfilled as you wish, and you will expose yourself to security investigation and *Šari ĩ* [religious legal] accountability.”²²

In a similar vein, a document issued in the Mosul area and probably dating to 2015 defined the following “necessities” as allowing for temporary travel outside the group’s territory: illness that could not be treated inside Wilāyat Ninawa, pension matters that could only be transacted in Baghdad, and negotiations over agricultural property authorized by the group’s agricultural department.²³ It was

further outlined that the period of travel would be set in advance, and that a guarantor would have to pledge the traveler's real estate or car as a guarantee for return. In the event of violation of the agreed period of absence, then the real estate or car would be confiscated. Other documents exist that illustrate how the Islamic State was facing a shortage of qualified medical professionals in its lands, as many of them abandoned the group's territories, and thus issued threats to confiscate their property in the event that they did not return.²⁴

The group used its judiciary department to give the rubber stamp of approval for such confiscations in the event of abandoning Islamic State territory or unauthorized absence. This was made clear in the ultimatum to doctors for example.²⁵ There is also a document obtained from an Islamic State court in Syria's eastern province of Dayr al-Zūr, in which the role of judiciary and the idea of technically 'temporary' confiscation are highlighted: the document is entitled "announcement of temporary confiscation" and declares that the order for this "temporary confiscation" is being made for real estate belonging to a person working as a teacher in Kuwait, requiring the person to present himself at the court in 15 days from the date of the announcement.²⁶ Otherwise, the confiscation would continue and the person would have to engage in a process called *istidrāk* (i.e. bringing a case with sufficient evidence to annul the confiscation). The role of the judiciary is also mentioned in an Islamic State treatise issued by the real estate department in Ninawa on the structure and operations of the department, noting that among the types of confiscated residential real estate are those whose homes have been confiscated by a "Šari'ī order issued by judiciary department [*Dīwān al-Qaḍā'*]." ²⁷

In some cases, it is not wholly clear whether a person whose property was confiscated belongs to the category of a perceived out-group or to the category of the in-group but who is outside the Islamic State territory for a prolonged or unauthorized period. Most notably, some individuals whose property was confiscated and who appear in the ISIS Files collection were described as having "Turkish affiliation." It is not yet clear how this constitutes a justification for confiscating property. Is the individual perceived as having ties to the Turkish state and is thus deemed an apostate, or is it simply that the individual is resident in Turkey and thus has his/her property confiscated as a consequence of their being outside the Islamic State's territories?²⁸

Dealing with Confiscated Property

As noted in the preceding section, most confiscated mobile and immobile property would go to the Islamic State's treasury, which was supposed to deal

with the property in the “interest of the Muslims.” What this meant was that the Islamic State could deal with the seized property as it saw fit. Not all of the ways of dealing with such property were for the purposes of raising funds. In overviewing the group’s handling of confiscated assets, it is helpful to divide property according to the type of property seized.

Housing for Members

Perhaps one of the more common claims about the benefits that Islamic State members enjoyed was that the group provided them with free housing in some way or another. There is indeed considerable truth to this assertion, though it needs to be qualified. Specifically, the Islamic State allowed many of its members who did not own their own property to live rent-free in accommodation, but it did *not* grant its members ownership of those properties. Rather, it was understood that the seized properties that the organization granted for accommodation were to remain under the ownership of the Islamic State. In other words, the providing of accommodation constituted no more than a loan.

A useful illustration of this point comes in a document issued by the group’s *Dīwān al-‘Aqārāt wa al-Ḥarāj* (“Department of Real Estate and Land Tax”).²⁹ The document, classified as Specimen B/15 in the coding of specimens by the department, is entitled “Loaning Out of Real Estate Contract.” The form constitutes an agreement between the Islamic State real estate office in a local area (affiliated with a provincial center, which is part of the greater *Dīwān*) and the “user” of the real estate to be loaned by the office. The details of the “user” include the requirement to supply the “provincial number,” which is another name for the survey/ID number - a form of identification carried by members of the Islamic State.

The document also includes specifications of the type of real estate to be loaned out, and that the user has been granted authorization in a letter by his amir to obtain accommodation from the real estate office.³⁰ The real estate office, for its part, has handed over the property to the user to “make use of it without recompense, in the form of loaning out.” This agreement is then certified by the “judge of the Islamic court” in the relevant area, and the user agrees to abide by specified conditions, the first being that the user cannot change or alter the loaned-out property in its specifications except by permission of the real estate office, which is the “authority delegated by the imam.” In addition, the user cannot make such changes without permission because the property is “wealth of the Muslims” (i.e. the property of the Islamic State). Any violation of the rules would result in referral to the judiciary for investigation and then referral to the *wālī* (provincial

governor), who would rebuke the user for violating terms and then oblige said user to pay compensation.

As mentioned earlier, mobile property in the form of appliances and furniture seized within confiscated real estate would be considered to belong to the Islamic State. This mobile property would either be left inside the homes, or would be transferred to a storehouse belonging to the *Dīwān al-Ġanā'im wa al-Fay'*.³¹ The user of the immobile property would either be supplied an inventory of the mobile property within it, or be supplied with necessary mobile property for the furnishing of the home.³² In the event that an Islamic State member believed that some additional items or furnishings were needed, a request could be submitted to the "Office of the Affairs of the Mujāhidīn," a body responsible for meeting household necessities for Islamic State members.³³

It becomes apparent from other documents that the granting of rent-free accommodation was not universal for the group's members. For example, one of the documents in the ISIS Files collection of the George Washington University Program on Extremism concerns regulations on property owned by the group's real estate center in Ninawa: in particular, the document notes that Islamic State members working in Wilāyat Ninawa and residing in homes belonging to the real estate center are exempt from paying rent.³⁴ This suggests that not all Islamic State members who were residing in confiscated homes were exempt from paying rent. For example, if one resided in a home in Wilāyat Ninawa but worked in a more distant different *wilāya* like Kirkuk or Anbar, then it seems likely the Islamic State member would have had to pay rent.

Leasing Houses to Local Civilians

Although some locals from the civilian populations living under the Islamic State might also have been loaned accommodation by the organization in circumstances whereby they were displaced and also entitled to zakat distributions, the general policy seems to have been that locals could rent housing from the Islamic State in exchange for paying fees.³⁵ This is shown in rent receipts of the ISIS Files collection that feature rental fees being paid by locals to the real estate department.³⁶ This phenomenon constituted one of the many new ways in which the group could finance itself following its conquests of large swaths of territory.

Leasing Agricultural Land to Local Civilians

Besides renting out houses, the Islamic State could also lease confiscated agricultural land to local civilians in exchange for fees, or a share in agricultural produce, which might then be sold on by the Islamic State to traders. This phenomenon has already been alluded to previously. As is the case with the contract for loaning out real estate to Islamic State members, the agricultural rent contracts also make clear that the confiscated land is considered the property of the Islamic State, for among the conditions specified in the rent contracts: “The user must preserve the property as it is the property of the *Bayt Māl al-Muslimīn*.”³⁷ In many cases, the arrangements constituted a continuation of rental agreements prior to the Islamic State’s takeover; the proclaimed owner had simply changed.³⁸

Leasing Property via Auction and Selling Property

Documentary evidence also attests to the leasing of confiscated property via auction and the selling of confiscated property. The concept of auction for lease is mentioned in an Islamic State treatise issued by the real estate department in Ninawa on the structure and operations of the department, which divided confiscated real estate according to whether it was residential or commercial.³⁹ In turn, commercial real estate was divided into three sub-types: (i) “real estate of *Ṭāgūtī* governments” that is large in nature and in the renting of which “mafias, gangs and clans” were involved to the exclusion of the wider population, (ii) governmental commercial real estate that is small (e.g. restaurants and shops), and (iii) commercial real estate confiscated by “special judicial orders.”

For the first sub-type of commercial real estate, it was decided that a mechanism for public auction should be put in place, with the setting of a maximum price (“ceiling” price) by an appraisal committee. If no one won the initial rounds of auction, then a phone number would be posted on the wall of the confiscated real estate to give anyone the opportunity to participate in the auction. If no phone number existed, the auction would be repeated and would remain open until the maximum price set by the evaluation committee should be reached. The second type would be leased at the original prices, while the third would be evaluated by the appraisal committee and could be sold or leased.⁴⁰ Some early documents found in the Ninawa area attest to the process of auction for leasing, including a mall and markets (under the imprint of the real estate office) and the leasing of petrol stations (under the imprint of the *Dīwān al-Rikāz*, which managed oil resources, though the stations would still have belonged to the real estate office).⁴¹

Management of Oil and Gas Resources

Technically speaking, oil and gas resources were not considered within the framework of confiscated property, but rather put under the framework of *rikāz* (i.e. what is found and extracted from the ground). However, considering that such resources are originally considered as belonging to the sovereign state in whose territory they are located, this chapter considers the Islamic State's seizure and exploitation of them within the context of confiscation and the pillage economy. The general principle that emerges from the documentary evidence is that the oil and gas resources on-site were considered as belonging to the Islamic State, and as such, the revenue generated from any oil and gas sold directly at the fields would go to the Islamic State, and on-site investments by non-members were forbidden. Conversely, there were no restrictions on where a trader could take and sell the purchased oil and gas, just as one could independently refine oil derivatives after purchase of the crude oil. These ideas are outlined in a position paper from Islamic State territory and penned under the name of "Abu Abdullah al-Masri."⁴² These policies are also attested in receipts for the sale of oil and gas.⁴³

Conclusion

This chapter has explored both the justifications for confiscations and how confiscated mobile and immobile property was used by the organization. While there are no publicly available comprehensive financial records of the group that would allow for researchers to make precise calculations about revenue generated from confiscations and how important such revenue was in the group's budgeting (and indeed such records may take a long time to come to light, assuming they still exist and have not been lost), it can nonetheless be said in a qualitative sense that confiscations were an important logical consequence of the group's extremist worldview and an important aspect of the group's *modus operandi* in both providing accommodation for its own members and those it believed were entitled to free or subsidized sheltering, and as a way of generating revenue through leasing out of property. The revenue aspect becomes even more important if one considers the seizure of oil and gas resources and the resultant sales of oil and gas as part of the wider process of confiscation and pillaging.

In any event, there is sufficient documentary evidence to establish that the group engaged in serious property rights violations against members of out-groups, including minorities like Yezidis and Christians, 'apostates' and sovereign governments. Further, members of the Islamic State and those who interacted with the group in renting property from it in particular would have known that the mobile and immobile property had been illegally seized by the organization from others.

¹ See e.g. “The Business of the Caliph,” *Zeit Magazine*, December 3, 2014 (<https://www.zeit.de/feature/islamic-state-is-caliphate>); “Money Matters: Sources of ISIS’ Funding and how to Disrupt Them,” CGSRS, October 25, 2015 (<http://cgsrs.org/publications/27>); Daniel L. Glaser, “The Evolution of Terrorism Financing: Disrupting the Islamic State,” Washington Institute for Near East Policy, October 21, 2016 (<https://www.washingtoninstitute.org/policy-analysis/evolution-terrorism-financing-disrupting-islamic-state>),

² E.g. “Counter ISIS Finance Group Leaders Issue Joint Statement,” U.S. Department of the Treasury, June 16, 2023 (<https://home.treasury.gov/news/press-releases/jy1549>).

³ Refer to the chapter “The Islamic State and its Treatment of Out-Groups: A Comparative Analysis.”

⁴ See e.g. “Why do we wage jihad?”, *al-Naba’* issue 293, p. 3 (June 2, 2023).

⁵ Theoretically, this option should also apply to any Jews who might come under the Islamic State’s rule. In practice however, the group does not realistically expect that this scenario will take place. Accordingly, the group’s discourse on Jews is genocidal in nature, urging for Jews to be attacked and killed everywhere. See, for example, “Kill the Jews,” *al-Naba’* issue 376, p. 3 (February 2, 2023).

⁶ Aymenn Jawad Al-Tamimi, “The Islamic State of Iraq and ash-Sham’s dhimmi pact for the Christians of Raqqa province,” *Syria Comment*, February 28, 2014 (<https://www.aymennjawad.org/14472/the-islamic-state-of-iraq-and-ash-sham-dhimmi>).

⁷ Specimen 42X in Archive of Islamic State Administrative Documents, [aymennjawad.org](https://www.aymennjawad.org) accessed here: <https://www.aymennjawad.org/2017/08/archive-of-islamic-state-administrative-documents-3>

⁸ These files are part of the ISIS Files archive of the George Washington University and have been reviewed by the author. See ISIS Files 07_000537 and ISIS Files 07_000542 cited in Devorah Margolin et al., “You Reap What You Sow: The Importance of Agriculture to the Islamic State’s Governance Strategy,” George Washington University Program on Extremism, June 2021, pp. 22 and 52. Accessed here: <https://isisfiles.gwu.edu/downloads/765371328?locale=en>.

⁹ This entity went through three names: The Fatwa-Issuing and Research Department (*Dīwān al-Buḥūt wa al-Iftā’*), then the Fatwa-Issuing and Research Commission (*Hay’at al-Buḥūt wa al-Iftā’*), and the Office of Research and Studies (*Maktab al-Buḥūt wa al-Dirāsāt*). Despite the name changes, its responsibilities appear to have remained broadly the same in terms of issuing fatwas and conducting research on Islamic issues. While the entity no longer exists and there was significant ideological controversy surrounding it in the period 2017-2018, the body of output produced by it remains important for the Islamic State’s supporters, who continue to disseminate and archive its work. On the ideological controversies, cf. Cole Bunzel, “Ideological Infighting in the Islamic State,” *Perspectives on Terrorism*, February 2019, Vol. 13, No. 1, pp. 12-21. Accessed here: <https://www.jstor.org/stable/26590504>

¹⁰ Fatwa no. 974 in a compilation of fatwas issued on al-Bayān radio, *Ṣarḥ al-Ḥilāfa* Foundation, Safr 1442 AH (September-October 2020 CE).

¹¹ Likely referring here to Syrian insurgent factions that fought against the Islamic State, used derisively on analogy with the Iraqi Sunni Arab tribal fighters and insurgents who turned to work with the Americans and Iraqi government against the Islamic State’s predecessor (Islamic State of Iraq).

- ¹² A prominent Andalusian Islamic scholar (994-1064 CE).
- ¹³ Booty seized without fighting.
- ¹⁴ War spoils seized in fighting.
- ¹⁵ Lit. “Trustee of the affair,” referring here to the caliph of the Islamic State.
- ¹⁶ i.e. Referring to imams Mālik bin Anas, Muḥammad al-Šāfi‘ī and Aḥmad bin Ḥanbal, who are deemed the founders of three of the four main schools of jurisprudence.
- ¹⁷ Fatwa no. 36 of the *al-Buḥūt wa al-Iftā’* Commission, December 19, 2014 (accessed here: <https://www.jihadica.com/wp-content/uploads/2015/02/IS-fatwas-35-38-40-53-55-57-59-62-65-71.pdf>).
- ¹⁸ “Wealth of Authority: Types and Rulings,” issued as part of a collection of 25 writings and messages of the office by the Office of Research and Studies, August-September 2016 (vol 4, p. 1445).
- ¹⁹ An official or member of the security apparatus. The term can also be applied in an ‘external’ sense to mean a member or official involved in conducting attacks against enemies within their own territories. For example, Islamic State members who conduct attacks in Europe are considered ‘external’ amnis.
- ²⁰ “Opposition to Abu Bakr al-Baghdadi: The Testimony of a Former Amni (II),” aymennjawad.org, September 29, 2019.
- ²¹ For discussion of temporary waqf, see e.g. Faliq Asraf Jafri and Azman Mohd Noor, “Temporary Waqf Model for Islamic Private Retirement Scheme in Malaysia,” *Journal of Islamic Finance*, Vol. 8 No. 1 (2019), pp. 23-35.
- ²² “General Rules and Regulations for Foreigners Seeking to Join Islamic State (Iraq and Syria/2014),” *Islamic State Archives*, July 30, 2023 (<https://islamicstatearchives.com/2023/07/30/general-rules-and-regulations-for-foreigners-seeking-to-join-islamic-state-iraq-and-syria-2014/>)
- ²³ Specimen 6G in *Archive of Islamic State Administrative Documents*. Accessed here: <https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents>
- ²⁴ E.g. Specimen 5I in *Archive of Islamic State Administrative Documents*. The ultimatum dates to May 18, 2015. Accessed here: <https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents>
- ²⁵ *Ibid.*
- ²⁶ Specimen 12W in *Archive of Islamic State Administrative Documents*. Accessed here: <https://www.aymennjawad.org/2016/01/archive-of-islamic-state-administrative-documents-1>
- ²⁷ “Islamic State: Caliphate on the Prophetic Methodology: Centres of the real estates of the wilāyas,” 4 Safr 1436 AH (November 27, 2014), p. 4 (accessed here): <https://isisfiles.gwu.edu/downloads/sf268508b?locale=en>
- ²⁸ Devorah Margolin et al., “You Reap What You Sow: The Importance of Agriculture to the Islamic State’s Governance Strategy,” p. 22.
- ²⁹ “Contract for Loaning of Real Estate to Islamic State Members,” *Islamic State Archives*, July 20, 2023.
- ³⁰ Literally, “commander.” Referring to the member’s direct superior.
- ³¹ “Islamic State: Caliphate on the Prophetic Methodology: Centres of the real estates of the wilāyas,” p. 4.
- ³² *Ibid.*, cf. “Inventory of Household Items in Real Estate as Part of Investigation,” *Islamic State Archives*, July 30, 2023.

³³ For discussion, cf. Aymenn Jawad Al-Tamimi, “The Islamic State’s Real Estate Department: Documents and Analysis,” George Washington University Program on Extremism, June 2020 (accessed here: <https://isisfiles.gwu.edu/concern/reports/8336h188j>)

³⁴ Instructions Memo issued by the Real Estate Centre in Ninawa, July 8, 2015.

³⁵ The term “civilian” here means a person who is not affiliated with the Islamic State. An affiliation with the Islamic State either took the form of formal membership with an ID number or being designated a munāṣir (“supporter”), effectively an intermediate stage for a local to become a member. See Daniel Milton, “Structure of a State: Captured Documents and the Islamic State’s Organizational Structure,” Combating Terrorism Center at West Point, June 28, 2021 ()

³⁶ Registry of Receipts, Dīwān al-‘Aqārāt, March 29-April 1, 2015.

³⁷ See “Temporary Agricultural Rent Contract,” Islamic State Archives, March 10, 2022.

³⁸ Devorah Margolin et al., “You Reap What You Sow: The Importance of Agriculture to the Islamic State’s Governance Strategy,” p. 22.

³⁹ “Islamic State: Caliphate on the Prophetic Methodology: Centres of the real estates of the wilāyas,” pp. 4-6.

⁴⁰ Ibid.

⁴¹ Aymenn Jawad Al-Tamimi, “Aspects of Islamic State (IS) Administration in Ninawa Province: Part II,” aymennjawad.org, January 20, 2015.

⁴² Although *The Guardian* covered these documents as an “Islamic State ‘masterplan’,” it would be more accurate to see the work as the product of an individual effort within Islamic State territory and not necessarily reflective of the organization and all its policies. For the document and translation, see “Principles in the Administration of the Islamic State: Full Text and Translation,” aymennjawad.org, December 7, 2015.

⁴³ See e.g. Specimens 5T and 5U in the Archive of Islamic State Administrative Documents. Accessed here: (<https://www.aymennjawad.org/2015/01/archive-of-islamic-state-administrative-documents>)