Flygtningenævnets baggrundsmateriale

Bilagsnr.:	**1262**
Land:	Syrien
Kilde:	Udlændingestyrelsen
Titel:	Islamic State in Syria
Udgivet:	juni 2020
Optaget på baggrundsmaterialet:	30. juni 2020

Islamic State in Syria

Ministry of Immigration and Integration

The Danish Immigration Service

newtodenmark.dk

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June 2020

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Disclaimer

This report is written according to the EASO COI Report Methodology.[1] The report is the product of a desk study and Skype meetings with two carefully selected sources in Copenhagen (Denmark) and Istanbul (Turkey). Statements from interviewed sources are used in the report and all statements are referenced.

This report is not, and does not purport to be, a detailed or comprehensive survey of all aspects of the issues addressed in the report and should be weighed against other available country of origin information on Syria.

The report at hand does not include any policy recommendations. The information in the report does not necessarily reflect the opinion of the Danish Immigration Service (DIS).

Furthermore, this report is not conclusive as to the determination or merit of any particular claim to refugee status or asylum. Terminology used should not be regarded as indicative of any particular legal position.

[1] EASO, *EASO Country of Origin Information report methodology*, June 2019, url

Introduction and methodology

The report at hand is part of a series about IS, where the following reports have been published until now: *IS State Building* (December 2019, in Danish), *IS in Iraq* (December 2019, in Danish), *and Extremist Groups in the Region of West Africa (June 2020, in English).*

This report focuses on the presence and activities of the Islamic State (IS) in Syria. It contains information on the development after the fall of the so-called IS 'caliphate', the structure and leadership of the organisation, its geographical presence and its resources. Furthermore, the types of attacks conducted by IS and targeted groups are among the issues addressed in the report.

The report is the product of a desk study and Skype meetings with two researchers who have worked intensively on the topic in recent years: 1) Elizabeth Tsurkov who is a PhD fellow at the Foreign Policy Research Institute (USA) and a fellow at the Forum for Regional Thinking, an Israeli-Palestinian think-tank; and 2) Dino Krause who is a PhD fellow at Danish Institute for International Studies (DIIS).

The purpose of the research was to collect updated information on recurring issues identified in cases pertaining to Syrian asylum seekers.

When meeting with the sources, they were briefed about the purpose of the research and informed that their statements would be included in a publicly available report in accordance with their preferred referencing. The meeting minutes were forwarded to each source for approval with the possibility to amend, comment and correct the statements. Both sources have approved their statements from their meetings with the Danish Immigration Service (DIS). The statements of all sources are found in their full extent in Appendix 1 of this report.

During the interviews, the sources may have highlighted issues that are not addressed in the ToR. Since these issues could be relevant to refugee status determination, they are included in the meeting minutes in Appendix 1, but they are not addressed in the report.

For the sake of reader-friendliness, transparency and accuracy, paragraphs in the meeting minutes in Appendix 1 have been given consecutive numbers which are used in the report when referring to the statements of the sources in the footnotes.

The research and editing of this report was finalised on 24 June 2020.

The report can be accessed from the website of DIS, www.newtodenmark.dk, and is thus available to all stakeholders in the refugee status determination process as well as to the general public.

Abbreviations

COI	Country of Origin Information
DIS	Danish Immigration Service
EASO	European Asylum Support Office
GoS	Government of Syria
HTS	Hay'at Tahrir al-Sham (*Organization for the Liberation of the Levant*)
IS	Islamic State
NGO	Non-governmental organisation
OIR	Operation Inherent Resolve
SAA	Syrian Arab Army
SDF	Syrian Democratic Forces
ToR	Terms of reference

Executive summary

- After losing its territorial control in Syria, IS shifted its strategy to an increasingly robust insurgency by conducting targeted attacks, including roadside bombings, hit-and-run assaults, and assassinations by fighters embedded in tribal communities. After an increase of IS activities in Syria in the beginning of 2020, the number of attacks by IS has fallen since April 2020. IS in Syria is not as strong as IS in Iraq in terms of operational capacity and intensity of attacks.
- Although IS has lost its territorial control in Syria and the population from former IS-held areas have largely returned to their homes, many of the underlying dynamics allowing IS to grow in Syria in 2014 still exist in the country.
- At the upper organisational levels, IS seems to be organised in the same hierarchical way as it was during the 'caliphate'. The lower levels of the organisation consist of decentralised and hybrid structures with local cells organised differently in different parts of the country depending on the local dynamics and situation.
- IS has clandestine networks in a number of Syrian cities and an insurgent presence in much of rural Syria, particularly in government-held areas. It has a much stronger base in some of its previous main strongholds during the 'caliphate' than anywhere else in Syria, e.g. the Deir Ezzor region.
- Throughout 2019, IS members and fighters in Syria and Iraq were asserted to be between 14,000 and 18,000. The IS members fighting for IS are predominantly members who joined IS during the 'caliphate' era. Recruitment to IS takes place on a voluntary basis. Minors are recruited, but their recruitment is based on among others ideological and economic incentives. An indoctrination of small children is taking place by female IS affiliates in the camps where IS families are held.
- Currently, it is not a priority for IS in Syria to inflict indiscriminate violence against civilians. Individuals targeted by IS in Syria predominantly include local authorities and persons collaborating, or perceived to be collaborating, with the authorities, forces and groups fighting against IS. In addition, persons are targeted for the purpose of extortion. With few exceptions, there have been no reports of violence by IS against ethnic or religious minorities since IS lost its territorial control in Syria.
- Former IS fighters and their families as well as persons perceived to be IS affiliates are subjected to arrest, extensive security vetting, harassment and discriminatory treatment by GoS, local authorities and the local population.

1. Development after the fall of the 'caliphate'

The last areas in Syria under IS control, Hajin and Baghouz, were liberated by the Syrian Democratic Forces (SDF) in late 2018 and early 2019.[2] However, despite the loss of the territory it claimed as its so-called 'caliphate', IS in Syria is not defeated. During the fight for its remaining strongholds from 2017 to 2019, IS conducted a deliberate strategic withdrawal, while still preserving its ability to function as an insurgency. In areas of previous control, IS placed sleeper cells and hidden weapons caches.[3] The group relocated many of its fighters and their families from Raqqah and other important cities into new and old support zones; its forces are now dispersed across the country and are waging a three-front insurgency against: 1) the US-backed SDF; 2) the Syrian Arab Army (SAA) along with other pro-government forces; and 3) al-Qaeda's Syrian affiliate Hay'at Tahrir al-Sham (HTS).[4]

The self-declared long-term goal of IS is to re-establish territorial control.[5] In June 2019, Institute for the Study of War (ISW) estimated that while IS had the capability to once again seize a major urban centre in Iraq or Syria, it had instead chosen to pursue political and security conditions that would enable it to seize and hold larger and potentially more enduring pieces of territory in the future. On 31 May 2019, IS had declared the start of a new global campaign called the 'Battle of Attrition'. Its propaganda instructed its forces to seize terrain temporarily as a way to attrite their opponents.[6] According to Dino Krause, the level of violence, with few exceptions, generally fell after April 2019 and until the summer of 2019.[7]

In September 2019, an audio message[8] was released with former IS leader Abu Bakr al-Baghdadi calling on his adherents in Iraq and Syria to focus on freeing captured IS fighters and encouraging a renewed insurgency campaign in both countries. This was the last message from al-Baghdadi who died a month later.[9]

As the Turkish incursion on 9 October 2019, shortly before al-Baghdadi's death, caused a partial withdrawal and redeployment of US forces as well as a deployment of Government of Syria (GoS) troops from the central and southern parts of the country towards northeast Syria, there was a risk of IS exploiting the situation and intensifying its activities in the areas where there was now a power vacuum. IS reportedly seized the chance to reconstitute capabilities and resources within Syria and strengthen its ability to plan

[2] CNN, *ISIS has lost its final stronghold in Syria, the Syrian Democratic Forces says*, 23 March 2019, url; Elizabeth Tsurkov: 1; Lister, C., *The growing threat of ISIS in Syria's Badia*, MEI, 17 April 2020, url; The Guardian, *Isis withdraws from last urban stronghold in Syria*, 14 December 2018, url

[3] ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 13; CSIS, *The Return of ISIS in Iraq, Syria, and the Middle East*, Working Draft: 3 September 2019, url

[4] ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 8; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url

[5] ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 8

[6] ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 9

[7] Dino Krause: 35

[8] Jihadology [logon required], *New audio message from the Islamic State's Shaykh Abū Bakr al- Ḥussaynī al-Qurayshī al-Baghdādī: "And Say, Do [As You Will]"*, 16 September 2019, url; The audio is accessible on url

[9] Dino Krause: 35; The Meir Amit Intelligence and Terrorism Information Center, *Recently, ISIS leader Abu Bakr al-Baghdadi released a new audio recording. The recording apparently reflects his increased self-confidence in view of ISIS's successful resumption of its activity. He calls on his adherents to step up terrorist attacks worldwide, especially actions promoting the release of ISIS captives from jail.*, 24 September 2019, url; The Washington Post, *ISIS leader Baghdadi urges followers to continue attacks, storm prisons in purported new recording*, 16 September 2019, url

attacks abroad.[10] However, neither the power vacuum nor al-Baghadi's death led to any immediate overall breakout of violence by IS.[11]

A spike in IS activity in the beginning of 2020 raised renewed fears about the revival of the group.[12] In late March 2020, the IS leadership called on followers worldwide to increase attack planning and operations as governments shifted their focus to combating the COVID-19 pandemic.[13] It is not clear whether COVID-19 was the cause of the intensified armed activities in the beginning of 2020.[14] However, the number of reported attacks by IS has fallen since April 2020, according to data from ACLED (see figure 1).

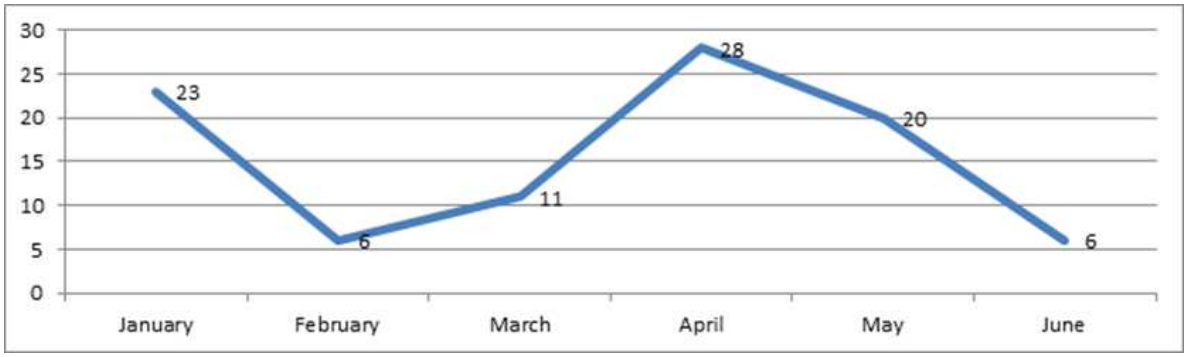

FiguRE 1: Number of is attacks by month (1 January - 10 June 2020)
Source: ACLED

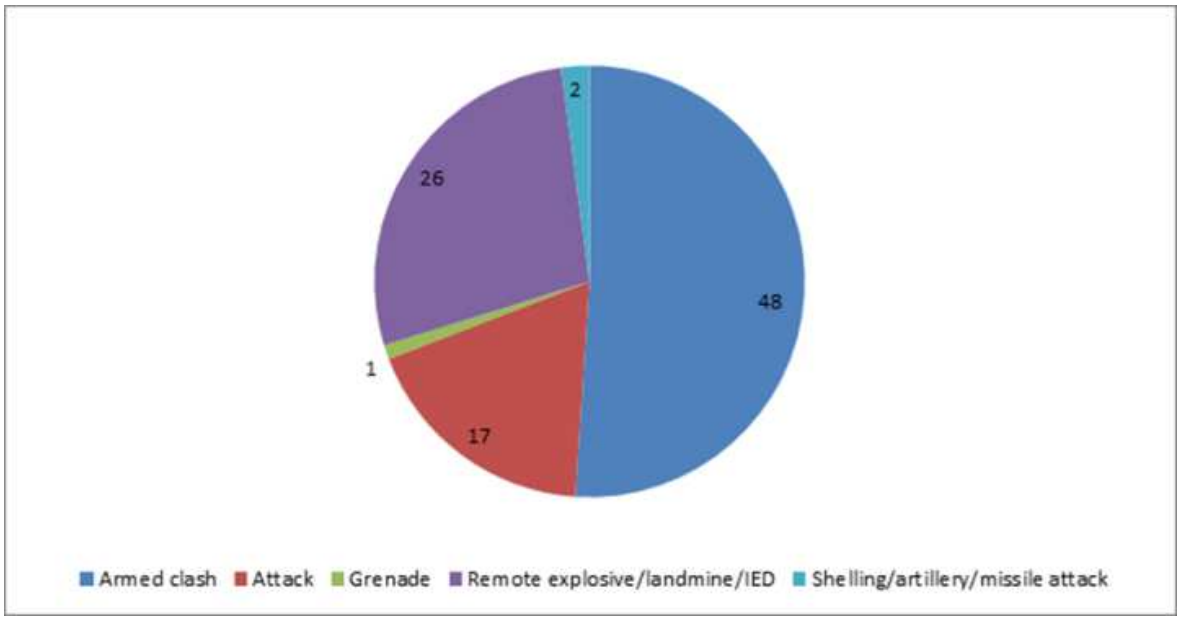

Figure 2: Types of incidents by IS (1 January - 10 June 2020) - Source: ACLED

[10] Dino Krause: 36, 38; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, July 1, 2019 – October 25, 2019*, 15 November 2019, url, p. 2
[11] Dino Krause: 36; Hassan, H., *ISIS in Iraq and Syria: Rightsizing the Current 'Comeback'*, CGPolicy, 12 May 2020, url; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, October 1, 2019-December 31, 2019*, 4 February 2020, url; Zelin, Aaron Y., *A Year Since Baghouz, the Islamic State Is Neither Defeated nor Resurging (Yet)*, The Washington Institute for Near East Policy, 25 March 2020, url
[12] Hassan, H., *ISIS in Iraq and Syria: Rightsizing the Current 'Comeback'*, CGPolicy, 12 May 2020, url
[13] Dino Krause: 37; ICG, *The Fragility of Northern Syria*, 26 May 2020, url
[14] Dino Krause: 37; Hassan, H., *ISIS in Iraq and Syria: Rightsizing the Current 'Comeback'*, CGPolicy, 12 May 2020, url; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 2

Although IS has lost its territorial control in Syria and the population from former IS-held areas have largely returned to their homes,[15] many of the underlying dynamics allowing IS to grow in Syria in 2014 still exist in the country. Among others, these include local grievances by Sunni communities, lack of rule of law and lack of access to public services in many areas and an overall climate of insecurity and political instability. In addition, the fact that IS has now changed into an underground insurgency movement has made counter-terrorist activities against them more complicated because they are not as easy to identify as they were before. Thus, IS could still be considered a potential security threat in Syria.[16]

1.1. IS in Syria compared to IS in Iraq

It is Dino Krause's assessment that although IS in Syria gained more operational strength in Syria in terms of intensity of attacks during the spring of 2020, IS in Iraq is still to be considered stronger than IS in Syria in terms of operational capacity and intensity of attacks. This is reflected in a higher number of attacks carried out in Iraq, and an overall higher number of casualties throughout 2020.[17]

According to Elizabeth Tsurkov, IS in Syria is an insurgency constantly on the run. This is different from IS in Iraq where they have operating bases.[18]

Likewise, Dino Krause stated that although IS in Iraq and Syria is basically the same organisation, there are some differences between them with regards to operational strength and intensity of attacks. In Iraq, IS has been in possession of more sophisticated weapons compared to IS in Syria, and it has conducted more sophisticated attacks in urban areas in Iraq, which until recently has not been seen in Syria. IS has also more powerful strongholds in the Sunni triangle in Iraq including areas such as Salaheddin.

On the other hand, there is cooperation among the central government and the international forces in Iraq which makes counter-IS operations in Iraq more effective compared to such operations in Syria. However, IS in Iraq has been able to establish a presence in the areas that are disputed between the Kurdish authorities and the Iraqi government (in the area near Kirkuk). In Syria, the polarisation of power poles in the ongoing conflict and a lack of cooperation between the international forces and the GoS has been favourable to IS.[19]

2. Structure, leadership and membership

On 26 October 2019, Abu Bakr al-Baghdadi, who since 2010 had been the top leader of IS, committed suicide during a US raid against his hideout in north-western Syria. However, in the years leading to his death, IS had started to operate more decentralised, and as of May 2020, his death has not resulted in any

[15] Elizabeth Tsurkov: 1
[16] Dino Krause: 39; ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 19; CSIS, *The Return of ISIS in Iraq, Syria, and the Middle East*, Working Draft: 3 September 2019, url; Zelin, Aaron Y., *A Year Since Baghouz, the Islamic State Is Neither Defeated nor Resurging (Yet)*, The Washington Institute for Near East Policy, 25 March 2020, url
[17] Dino Krause: 41
[18] Elizabeth Tsurkov: 3
[19] Dino Krause: 40

degradation of IS capabilities in Syria.[20] According to Operation Inherent Resolve (OIR) Lead Inspector General, IS has likely retained an intact command and control structure along with a presence in Syria.[21]

At the upper levels, IS seems to be organised in the same hierarchical way as it was during the 'caliphate' with Caliph Ameer Muhammed Saeed al-Salbi al-Mawla (aka: Abu Ibrahim al-Hashimi al-Qurashi) at the very top, the five-member Shura council as the highest consultative body and a five-person delegated committee as the highest executive body.[22] The lower levels of the organisation consist of decentralised and hybrid structures with local cells (i.e. 'emirates' headed by local emirs) organised differently in different parts of the country depending on the local dynamics and situation.[23]

IS members are people who have pledged allegiance to IS and are actively trying to assist IS in different ways.[24] The group itself describes the act of pledging allegiance as a contract based on reciprocal duties between the members and their leader. The terms of this contract are spelled out explicitly in various IS documents which appear to be inspired by a constitution-like text allegedly drafted by the Prophet Mohammed himself to govern the city of Medina in the year 622. These documents have been issued by IS in Syria as well as in Iraq and Libya.[25]

3. Geographical presence

3.1. Overall presence

Since IS lost its final territorial control in Syria in March 2019, it operated as a covert network[26] and did not demonstrate ability to hold territory.[27] However, IS retained clandestine networks in a number of Syrian cities and an insurgent presence in much of rural Syria.[28] According to Elizabeth Tsurkov, the most extensive and entrenched presence of IS in Syria in May 2020 was in government-controlled areas.[29]

Based on the geographical distribution of attacks, it appeared that IS had a much stronger base in some of its main strongholds during the 'caliphate' than anywhere else in Syria,[30] e.g. the Deir EzZor region.[31] In the

[20] CSIS, *The Return of ISIS in Iraq, Syria, and the Middle East*, Working Draft: 3 September 2019, url, p. 11; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 50
[21] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 50
[22] CGPolicy, *ISIS 2020: New Structures and Leaders in Iraq Revealed*, 19 May 2020, url
[23] Dino Krause: 44; Elizabeth Tsurkov: 3-6; Hassan, M., *How ISIS Is Restructuring and Repositioning*, Chatham House, February 2020, url
[24] Elizabeth Tsurkov: 20
[25] Revkin, M., *The legal foundations of the Islamic State*, The Brookings Project on U.S. Relations with the Islamic World, 23 July 2016, url, p. 14
[26] UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 2
[27] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 50
[28] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, October 1, 2019-December 31, 2019*, 4 February 2020, url, p. 7
[29] Elizabeth Tsurkov: 7
[30] Dino Krause: 58
[31] Elizabeth Tsurkov: 7; Zelin, Aaron Y., *A Year Since Baghouz, the Islamic State Is Neither Defeated nor Resurging (Yet)*, The Washington Institute for Near East Policy, 25 March 2020, url

first quarter of 2020, the greatest number of IS attacks took place here, with the majority of attacks focused in the city of Deir EzZor and surrounding areas.[32] (see figure 3)

IS also focused its operations in Hassakeh province where SDF operated along with US coalition forces, in Raqqah province and in Aleppo province, which includes the SDF-controlled Manbij area. Outside SDF and US coalition areas of operation, IS launched attacks in the provinces of Homs, Aleppo, Quneitra and Daraa during the first three months of 2020 and used smuggling networks and clandestine cells in Suweidah and Daraa provinces to conduct sporadic attacks and move personnel and material.[33]

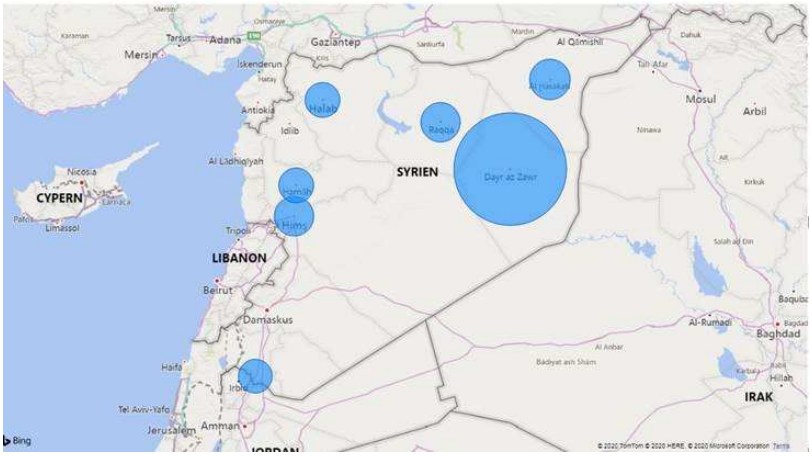

Figure 3: Attacks by area of incident (1 January - 10 June 2020)
Source: ACLED

In January 2020, the UN Security Council characterised north-western Syria as a haven for cadres affiliated with IS who operated and planned attacks throughout the region and beyond.[34] According to Elizabeth Tsurkov, there had been several arrests of individuals purportedly linked to IS in areas under Turkish control. On an overall level, however, IS in Turkish-held as well as in rebel-held areas merely consisted of largely inactive cells.[35] Dino Krause considered the operational capability of IS sleeper cells and IS affiliates in Daraa and in the north-western part of the country, i.e. Idlib and Aleppo, as very limited; meanwhile, he said that IS had generally become stronger in Homs province.[36]

In May 2020, IS reportedly had a latent presence in rebel-held Idlib,[37] where the GoS in the beginning of 2020 captured new areas once occupied by IS,[38] and where IS leader Abu Bakr al-Baghdadi was killed. The IS spokesman, Abu al-Hassan al-Muhajir, was subsequently killed in an air strike nearby.[39]

IS was never dislodged from the Syrian desert. Fighters fleeing the last battles in Deir EzZor in 2018-2019 crossed the Euphrates River west and lay low in that area, taking advantage of the security vacuum and the terrain of unpopulated or sparsely-populated areas to hide and conduct frequent attacks.[40] Dino Krause stated that there had not been many security incidents involving IS in the desert area, although he

[32] Elizabeth Tsurkov: 7; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 51
[33] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 51
[34] UN Security Council, *Letter dated 20 January 2020 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council*, 20 January 2020, url, p. 7
[35] Elizabeth Tsurkov: 9-11
[36] Dino Krause: 44, 53, 56-57
[37] Dino Krause: 44; Elizabeth Tsurkov: 9-10; EASO, *Syria Security situation*, May 2020, url, p. 22
[38] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 53
[39] UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 2
[40] Hassan, H., *ISIS in Iraq and Syria: Rightsizing the Current 'Comeback'*, CGPolicy, 12 May 2020, url

considered it to be an important base of operations for IS in Syria.[41] According to OIR, following the Turkish incursion, IS claimed large attacks in Raqqah and the desert against the SDF and the SAA.[42]

3.2. Presence in prisons and displacement camps

When the IS defensive campaign in the Middle Euphrates River Valley ended in March 2019 with a mass surrender of besieged fighters and family members, some of the fighters were reportedly instructed by the IS leadership to surrender in order to save them for later use. This set conditions for an IS insurgency by dispersing IS fighters and family members to prisons and displacement camps. While some surrendered and were taken into custody, others escaped and went into hiding or blended in with the population.[43]

In the beginning of 2020, detained IS fighters and family members in Syria numbered more than 100,000.[44] Thousands of suspected IS members were in custody in the SDF-controlled areas.[45] The SDF faced continued difficulty guarding detention facilities, and IS-affiliated camp residents continued to facilitate IS activities.[46] By far the largest number of people were housed in the al-Hawl camp[47] which held more than 60,000 IS-related women and children and had become a de facto support zone for IS in northern Syria.[48] In March 2020, prisoners staged a riot in a prison located in the north-eastern city of Hassakeh, run by the SDF, and several IS members escaped.[49]

4. Troop strength and recruitment

4.1. Troop strength

Ever since it emerged, it has been difficult to find a credible number for IS' total troop strength, and speculation has ranged widely.[50] The borders between Iraq and Syria are inadequately secured, allowing some movement of fighters between the two countries,[51] and the troop strength of IS is often assessed

[41] Dino Krause: 53
[42] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, p. 54
[43] Dino Krause: 34; ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 33
[44] UN Security Council, *Letter dated 20 January 2020 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council*, 20 January 2020, url, p. 3
[45] CNN, *ISIS members riot and break out of Syrian prison, 30 March 2020*, url; Dino Krause: 48; The Guardian, *Islamic State prisoners escape from Syrian jail after militants riot*, 30 March 2020, url; SWP, *The Covid-19 Pandemic and Conflict Dynamics in Syria. Neither a Turning Point Nor an Overall Determinant*, May 2020, url, p. 2; UN Security Council, *Letter dated 20 January 2020 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council*, 20 January 2020, url, p. 19
[46] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url
[47] UN Security Council, *Letter dated 20 January 2020 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council*, 20 January 2020, url, p. 19
[48] Elizabeth Tsurkov: 23; ICG, *The Fragility of Northern Syria*, 26 May 2020, url; ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 33; UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 2
[49] CNN, *ISIS members riot and break out of Syrian prison*, 30 March 2020, url; The Guardian, *Islamic State prisoners escape from Syrian jail after militants riot*, 30 March 2020, url
[50] MilitaryTimes, *Low aim or intel failure? ISIS' last stand shows the difficulty in estimating enemy manpower*, 27 March 2019, url
[51] Dino Krause: 47; UN Security Council, *Letter dated 20 January 2020 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and*

across these borders. The US government, the UN and other parties have, throughout 2019, asserted that between 14,000 and 18,000 IS members and fighters were left in Iraq and Syria.[52] However, as of May 2020, this number had not been updated for several months.[53]

In March 2019, SDF officials stated that 29,000 IS members had been taken captive after the siege of Baghouz. At the same time, more IS members likely fled or assimilated into the general population. In April 2019, the Syrian Observatory for Human Rights estimated that 4,000-5,000 active militants were present in north-eastern Syria.[54] In March 2020, Aaron Y. Zelin estimated that up to 14,000 IS fighters were present in Syria.[55] These numbers reflect an enduring divergence in how various organisations and analysts evaluate the IS threat, which makes it difficult to assess the troop strength of the group.

4.2. Recruitment

4.2.1. Support for IS under the 'caliphate'

Given the obvious constraints on conducting public opinion surveys in hostile environments like the IS 'caliphate', little survey research has gauged attitudes towards the group among people actually living under its control. However, according to research conducted by RAND Corporation, support for IS in Syria under the 'caliphate' has been driven largely by underlying grievances related to the underrepresentation of Sunni political interests by the Alawite government in Damascus. In that sense, popular support may not mean that locals viewed IS as favourable in the same way that a public opinion poll would capture popular support in a democracy but rather that IS is perceived as the least bad option in a theatre full of rival groups. Some media reports noted that residents in Raqqah supported IS for the relative stability brought about despite the group's heavy-handed rule, particularly relative to the lawlessness of other areas controlled by rebel groups.[56]

Support for IS and dedication to its cause varied among people living under the 'caliphate'. There were people who did not support IS but kept quiet, people who supported the group but did not fight, IS members who did not fight, members who fought and relatives of IS fighters. IS had a huge bureaucratic structure; some of the members who did not fight carried out administrative tasks in the IS structure.[57]

4.2.2. Current recruitment

The four main drivers that pushed many Syrians to cooperate with IS include financial benefits, protection, military capacity and ideology. While many of these motivations are similar to the ones that drove foreign fighters to join IS, the civil war created special conditions that pressured many locals to join the group. Among these conditions were 'the difficulties for locals to provide for their families through administrative

associated individuals, groups, undertakings and entities addressed to the President of the Security Council, 20 January 2020, url, p. 7

[52] Dino Krause: 47; OIR, Lead Inspector General, *Quarterly Report to the United States Congress, April 1, 2019 – June 30, 2019*, 6 August 2019, url, p. 15; UN Security Council, *Eighth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat [S/2019/103 - E - S/2019/103]*, 1 February 2019, url, p. 3

[53] Dino Krause: 47; USDOS, *Country Report on Terrorism 2018 - Chapter 5 - Islamic State of Iraq and Syria*, 1 November 2019, url

[54] Stanford CISAC, *Mapping Militant Organizations. The Islamic State*, last updated in September 2019, url

[55] Zelin, Aaron Y., *A Year Since Baghouz, the Islamic State Is Neither Defeated nor Resurging (Yet)*, The Washington Institute for Near East Policy, 25 March 2020, url

[56] RAND Corporation, *Rolling Back the Islamic State*, 2017, url, pp. 24

[57] Elizabeth Tsurkov: 18

jobs' and 'the fear of IS' which persuaded people to join for their own protection. In addition, being part of an armed group like IS provided a degree of control and agency in the midst of the chaotic civil war.[58]

At the beginning of its formation, IS members were not known to give in or surrender; instead they preferred to die. However, clear evidence indicated that the mentality of IS fighters later changed and that the fighters began to look for ways to live. Facts on the ground indicate that most IS members went back to their normal lives upon the fall of the 'caliphate', particularly those working in non-military fields who were more likely to have joined IS out of necessity when their area was taken over by the group. A significant proportion of those who joined IS hoping for power and material gains also returned to their normal lives.[59] According to Elizabeth Tsurkov, IS members as of May 2020 were primarily people ideologically committed to the group. These could be people carrying arms as well as people performing other tasks, e.g. producing propaganda or handling financial transactions for IS.[60]

Some IS members moved quickly to switch their uniforms and joined the ranks of the SDF. There were no precise figures on the number of IS members who joined the SDF: observers believed that they numbered more than a thousand; meanwhile, officials in the SDF said this was a media exaggeration.[61]

According to Elizabeth Tsurkov, the IS members fighting for IS as of May 2020 were 'old' members, i.e. members who joined IS during the 'caliphate' era. In the SDF-controlled areas, a large number of IS members were recruits who continued to live in their home areas while carrying weapons for IS and conducting attacks. The recruits were overwhelmingly young men, many of whom had relatives within IS, e.g. their older brother or father.[62]

Elizabeth Tsurkov had not heard of forced recruitment of new members to IS. Joining the group took place on a voluntary basis.[63] According to Dino Krause, the social basis for new recruitment to IS in Syria as of May 2020 was quite limited as the vast majority of the Sunni Arab population were tired of IS, and they did not want to have anything to do with them anymore. This even applied to the marginalised Sunni Arab areas, which originally formed the social basis of IS. In addition, IS had lost its territorial control in Syria which practically constrained systematic recruitment of new members.[64]

According to the OIR Lead Inspector General quarterly report to the US Congress of January 2020, IS activists within the IDP camps, particularly Al-Hawl, were able to recruit men and women from vulnerable populations and indoctrinate youth inside the camps.[65]

4.2.2.1. Recruitment of minors

According to Elizabeth Tsurkov, there are minors among IS members who comprise both those who were recruited during the 'caliphate' era as well as the newly recruited members. To Elizabeth Tsurkov's knowledge, the recruitment of minors takes place on a voluntary basis. The minors are typically recruited on grounds of ideological affinity. In addition, many of them do not have any job to support themselves and

[58] ICSR, *Reintegrating ISIS Supporters in Syria: Efforts, Priorities and Challenges*, August 2018, url, pp. 11
[59] Chatham House, *Where Are ISIS Fighters Following Its Military Defeat?*, November 2018, url
[60] Elizabeth Tsurkov: 19-21
[61] Chatham House, *Where Are ISIS Fighters Following Its Military Defeat?*, November 2018, url
[62] Elizabeth Tsurkov: 13
[63] Elizabeth Tsurkov: 14
[64] Dino Krause: 49
[65] OIR, Lead Inspector General, *Quarterly Report to the United States Congress, January 1, 2020 – March 31, 2020*, 11 May 2020, url, pp. 53

their families, and they are angry and uneducated, which motivates them to join IS. The source added that minors recruited to IS participated in military operations and killings.[66]

Dino Krause had contrarily not seen any reports on children being actively used by IS in armed attacks in Syria. There had been reports that IS in Iraq paid young men[67] to conduct supporting activities such as working as informants. Although the source did not rule out the possibility that using minors for supporting activities by IS also could take place in Syria, he had not seen any report on this taking place in Syria.[68]

4.3. Families of IS fighters

In terms of support, the families of IS fighters as of mid-2019 represented a diverse group. Infants and toddlers had of course no appreciation of ideologies, whereas older children had witnessed, suffered and been taught IS ideology in IS schools and training camps. The ideological commitment of IS wives varied from traumatised victims exchanged among IS fighters as sex slaves to wives who were committed fanatics who would indoctrinate their children and others they came into contact with, thereby constituting a continuing source of radicalisation.[69] During the 'caliphate' era, IS invested heavily in indoctrinating children in order to raise a new generation of fighters and prepare for the next phase of its generational war.[70]

In the beginning of 2020, extremist women in the annex to the al-Hawl camp, which housed foreign women and their children, led an ad hoc branch of the IS moral police punishing women for 'immoral' behaviour, e.g. women not dressing modestly or rumoured to be collaborating with the camp authorities. At least two women were reportedly murdered for 'immoral' behaviour.[71] Some women in the al-Hawl camp who were active participants in IS security structures are likely continuing to instil their ideology among the camp's 50,000 children. Such indoctrination could constitute a security challenge in Syria in the future, when these children would be released from the camp; they could provide a substantial generational boost to IS.[72]

5. Financing

IS has a history of being one of the richest terrorist groups in the world. Over time, it has demonstrated its ability to adapt its income-generating activities to the given conditions through a varied portfolio. IS has generated income through various criminal activities, trade in natural resources and the collection of taxes in its 'caliphate'. When the 'caliphate' peaked in 2015, the group's total annual revenue was estimated to

[66] Elizabeth Tsurkov: 30, 31
[67] Dino Krause mentioned that a Crisis Group report (International Crisis Group, *Averting an ISIS Resurgence in Iraq and Syria*, Report 207 / Middle East & North Africa, 11 October 2019, url, p.19) referred to this group as "youth" without further information about their age.
[68] Dino Krause: 51
[69] CTC at West Point, *Options for Dealing with Islamic State Foreign Fighters Currently Detained in Syria*, May/June 2019, url
[70] ICSR, *Cubs in the Lions' Den: Indoctrination and Recruitment of Children Within Islamic State Territory*, 5 July 2018, url
[71] Elizabeth Tsurkov: 23; UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 2
[72] Dino Krause: 50; ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 33

have been up to USD 2 billion or more.[73] At the same time, according to the research institute RAND Corporation, the expenditure is estimated to have been about USD 1 billion.[74]

Upon the fall of the 'caliphate', IS retained a global finance network that funded its transition back to an insurgency and managed to preserve sufficient weapons and other supplies in tunnel systems and support zones in order to equip its regenerated insurgent force.[75] IS smuggled hundreds of millions of dollars out of Iraq and Syria and continued to operate a global financing network laundering millions of dollars of its savings through international banks and seemingly legitimate transactions that could yield returns on an ongoing basis.[76] Wages and salaries and other administrative costs decreased drastically as a result of IS' territorial and manpower losses. By reorganising itself as an insurgency group, IS also reduced its military costs.[77] In May 2020, recent assessments of the financial reserves available to IS varied from USD 50 million to USD 300 million.[78]

Already by 2016, when IS began to lose substantial territory and influence in Iraq and Syria, the group increasingly turned to income-generating criminal acts such as extortion, kidnappings and theft.[79] In the beginning of 2020, income-generating activities for IS in Syria included kidnappings and extortion of NGO workers, wealthy residents, farmers, oil traders, truck drivers and business owners, e.g. in Deir EzZor and Hassakeh where extortion now occurred quite openly.[80] There have also been reports of funds reaching foreign fighters and their dependants in holding facilities in Syria, at least in part through traditional banking channels. These methods could involve wire transfers to accounts in neighbouring countries, which were subsequently collected and couriered to beneficiaries. There was at least one money service business operating in the al-Hawl Camp.[81]

6. Attacks

After the fall of the 'caliphate' and losing its territorial control in Syria, IS shifted its strategy to an increasingly robust insurgency, where its operations "have taken the form of targeted attacks, including roadside bombings, hit-and-run assaults, and assassinations by fighters embedded in tribal communities." [82] Although IS in Syria has been restricted in its insurgent capabilities and no major breakdown in security has

[73] Stanford CISAC, *Mapping Militant Organizations. The Islamic State*, last updated in September 2019, url
[74] RAND Corporation, *Return and Expand? – The Finances and Prospects of the Islamic State After the caliphate*, 2019, url, p. 97
[75] ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, p. 8
[76] Dino Krause: 43; ISW, *IS's Second Comeback: Assessing the Next IS Insurgency*, June 2019, last updated 23 July 2019, url, pp. 26; Stanford CISAC, *Mapping Militant Organizations. The Islamic State*, last updated in September 2019, url
[77] Dino Krause: 43; RAND Corporation, *Return and Expand? – The Finances and Prospects of the Islamic State After the caliphate*, 2019, url, pp. xiv, 97; Stanford CISAC, *Mapping Militant Organizations. The Islamic State*, last updated in September 2019, url
[78] Dino Krause: 42; UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 3
[79] The New York Times, *The ISIS Files*, 4 April 2018, url; CAT, *ISIS Financing 2015*, May 2016, url, pp. 15, 18-19
[80] Dino Krause: 43; Elizabeth Tsurkov: 15-16; UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 3
[81] Dino Krause: 43; UN Security Council, *Tenth report of the Secretary-General on the threat posed by ISIL (Da'esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat*, 4 February 2020, url, p. 4
[82] Khalifa, D. and Tsurkov, E., *Has Turkey's incursion into Syria opened the door for an Islamic State comeback?*, War On the Rocks, 21 February 2020 url

taken place in the areas in which they are operating, their ability to target specific individuals is an indication of their local knowledge.[83]

With the exception of car bombs, the attacks carried out by IS have largely been unsophisticated.[84] Nevertheless, since March 2020, and due to seizure of sophisticated weapons from the GoS and Iran-backed militias, IS has conducted some sophisticated attacks such as the attack in Homs province in April 2020.[85]

In addition to targeting individuals, IS has conducted attacks on gas fields in Homs.[86] In December 2019, IS attacked a gas station 12 km away from al-Heel gas field that is located in Homs desert near the administrative border with Deir Ezzor.[87] However, such attacks are quite rare, and they only happen once every few months.[88]

Moreover, there have been a number of crop fires in both Iraq and Syria for which farmers have blamed IS, and IS has also claimed responsibility for some of the incinerations.[89] Recent satellite photos show that 46,318 hectares have been set on fire throughout Syria.[90] However, it is doubtful whether the incinerations were caused by IS as their claim "potentially provides cover for anyone wishing to revenge or deny land use to their rivals."[91] According to Elizabeth Tsurkov, there are rumours that IS has been burning crops in the Kurdish area in Syria. There have been fires on farmlands in the north-eastern part of Syria, but there has been no proof that IS or any other group were involved. The fires could be a result of extreme heat, people smoking and throwing their cigarette away, sparks caused by using old and poor quality engine oil in agricultural machinery etc.[92]

6.1. Targeted groups

6.1.1. Local authorities and perceived collaborators

Among the persons assassinated by IS in Syria are local authorities, e.g. local mayors (*mukhtars*) and members of local councils, or people collaborating with 'the enemy' i.e. government forces, SDF and groups fighting against IS. As an example, Elizabeth Tsurkov mentioned killings of regular civilian drivers who were paid by IS families to smuggle them out of Hajin and Baghouz, but who instead handed them over to the SDF.[93]

[83] Khalifa, D. and Tsurkov, E., *Has Turkey's incursion into Syria opened the door for an Islamic State comeback?*, War On the Rocks, 21 February 2020, url
[84] Khalifa, D. and Tsurkov, E., *Has Turkey's incursion into Syria opened the door for an Islamic State comeback?*, War On the Rocks, 21 February 2020 url
[85] Dino Krause: 41
[86] Elizabeth Tsurkov: 26
[87] Syrian Observatory for Human Rights, *ISIS attacks a gas station in Homs Desert and kills 13 members of the regime forces and 4 of the station's workers*, 20 December 2019, url
[88] Elizabeth Tsurkov: 27
[89] The Washington Post, *Mystery crop fires scorch thousands of acres in Syria and Iraq – and ISIS claims responsibility*, 7 June 2019, url
[90] The Syrian Observer, *Crop Fires Destroyed Thousands of Hectares in Eastern Syria since April*, 4 June 2020, url
[91] The Washington Post, *Mystery crop fires scorch thousands of acres in Syria and Iraq – and ISIS claims responsibility*, 7 June 2019, url
[92] Elizabeth Tsurkov: 26
[93] Elizabeth Tsurkov: 28

In Deir Ezzor and Hassakeh, IS has been specifically targeting individuals whom they consider traitors because they are perceived to have collaborated with the SDF and their Arab allies. Particularly persons among the SDF's Arab allies have been subjected to targeted assassinations by IS.[94]

For example, in September 2019, a list was published by IS of around 200 persons in the town of Bu Hardob, east of Deir Ezzor city, who were working for local councils affiliated with the autonomous administration. IS demanded that these persons "repent" of their cooperation with the autonomous administration. The following day, almost all the persons on the list showed up to the local mosque and "repented", as they feared retribution by IS. Similarly, in December 2019, after the assassination of a dozen members of a prominent family by IS in the town of Hawayej Dhiban, east of Deir Ezzor city, the family publicly "repented."[95] And as late as 2 June 2020, IS assassinated a man in Deir EzZor whom they believed was a *mukhtar* working for the Kurdish self-administration.[96]

Elizabeth Tsurkov and Dareen Khalifa consider that "such attacks aim to weaken the Kurdish-led forces and to terrorise the local population into non-cooperation with them, harming their ability to gather relevant intelligence necessary for effective counter-terrorism measures."[97] Likewise, Dino Krause opined that IS in this way tried to intimidate the Sunni Arab population and warn them against collaboration with the authorities in these areas.[98]

6.1.2. Civilians

None of the two sources interviewed by DIS assessed that it currently was priority for IS in Syria to inflict indiscriminate violence against civilians, and/or that the organisation had the capacity to do that.

According to Elizabeth Tsurkov, there are currently very few attacks on civilians by IS in Syria, as attacking civilians is not a priority for IS; they are mainly focusing on military targets and are targeting actors who are fighting against them. This is due to the fact that IS is weak in terms of resources, and because they do not hold land anymore.[99]

Dino Krause considered that random attacks against civilians, for instance, by planting a bomb in a public place, was not the type of attacks carried out by IS in Syria; and the source had not seen reports of such attacks.[100]

There have been reports of civilians being killed indirectly because of IS' activities. Dino Krause further said that there had been few reports of children killed by the mines left from the time of 'caliphate' or civilians killed due to clashes between IS and the authorities.[101] When IS detonated a car bomb near a Kurdish

[94] Dino Krause: 60

[95] Dino Krause: 60
[96] The Syrian Observer, *Islamic State Kills Self-Administration, SDF Raids Villages in Deir ez-Zor*, 3 June 2020, url
[97] Khalifa, D. and Tsurkov, E., *Has Turkey's incursion into Syria opened the door for an Islamic State comeback?*, War On the Rocks, 21 February 2020, url
[98] Dino Krause: 60
[99] Elizabeth Tsurkov: 27
[100] Dino Krause: 62
[101] Dino Krause: 61

security position in the city of Qamishli, at least three civilians were killed and nine injured. IS claimed that the bomb had targeted Kurdish militants.[102]

In addition, there have also been few cases of local people (e.g. businessmen, farmers etc.) being intimidated or kidnapped by IS in an attempt to extort money from them.[103] Krause referred to a recent (April 2020) incident in Raqqa in which six shepherds were kidnapped.[104]

6.1.3. Ethnic and religious minorities

According to Elizabeth Tsurkov, IS currently (May 2020) does not have the capacity to carry out attacks on ethnic minorities. The Yazidis and the Christians live in areas that are far beyond IS control.[105]

Correspondingly, Dino Krause has not seen reports of civilians being killed by IS in Syria since the fall of the 'caliphate' merely due to their religious or ethnic background. The only exception in this regard is the case of two Christian priests who were killed by the group in November 2019.[106] In the incident mentioned by Krause, unknown gunmen killed the head of the Armenian Catholic community in the Kurdish-majority city of Qamishli and his father when they were on their way to the province of Deir EzZor to oversee the restoration of a church there. A deacon from the town of Hassakeh was also reportedly wounded in the attack. IS took responsibility for the attack.[107]

7. Targeting of perceived IS affiliates

Previously, there were arrests several times a week of persons suspected of affiliation with IS in SDF areas, but according to Elizabeth Tsurkov, there have recently been a drop in the number of such arrests. In government-controlled areas, arrests of such persons are also currently taking place, but there is less information available about these arrests compared to those occurring in SDF-controlled areas.[108]

Furthermore, Elizabeth Tsurkov opined that in government-controlled areas, people who previously lived under IS control now risk being suspected of affiliation with IS, including those who were not supportive of IS during the 'caliphate'. For instance in Rukhban, people who had fled IS-held areas because they were against IS, had to go through a very extensive security vetting process set up by the GoS in order to sort out their status (Arabic: *Taswiat al-Wada'* تسوية الوضع). As a part of the process, people were interrogated and some were arrested afterwards.[109]

Dino Krause advised that due to lack of a social reintegration program targeting former IS members or families of current or former IS fighters, these individuals had been subjected to harassment and discriminatory treatment by the local population or the local authorities in the areas they moved to after the fall of the 'caliphate'. In January 2020, there were two attacks by unidentified gunmen against

[102] Reuters, *Car bomb in Syria's Qamishli killed three security forces*, 11 October 2019, url; Reuters, *Islamic State claims car bomb in Syria's Qamishli*, 11 October 2019, url
[103] Dino Krause: 61
[104] Syrian Observatory for Human Rights, *Unidentified gunmen kidnap 6 living herdsmen in Bad Man* (Arabic: مسلحون مجهولون يختطفون 6 من رعاة الماشية في بادية معدا), 3 April 2020, url
[105] Elizabeth Tsurkov: 29
[106] Dino Krause: 62
[107] Radio Free Europe, *Armenian Catholic Priest Killed In Northeastern Syria*, 11 November 2019, url
[108] Elizabeth Tsurkov: 32
[109] Elizabeth Tsurkov: 33

suspected IS members in Deir EzZor governorate, killing one of them. Moreover, there had been numerous cases of IS family members (including children) killed in anti-IS raids conducted by Kurdish, GoS, or HTS forces. However, Dino Krause had seen very few reports of targeted assassinations against such persons.[110]

[110] Dino Krause: 63, 64

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Appendix 1: Meeting minutes

Skype-meeting with Elizabeth Tsurkov, PhD student at Princeton University's Department of Politics, 22 April 2020

About the source: Elizabeth Tsurkov is a Fellow at the Foreign Policy Research Institute and a Fellow at the Forum for Regional Thinking, an Israeli-Palestinian think-tank. Her research focuses on the Levant and Iraq and is based on a large network of contacts across the region. Elizabeth Tsurkov is fluent in Arabic and has conducted extensive fieldwork in the north-eastern part of Syria (Deir Ezzor, Raqqah, Hassakeh, al-Hawl). Elizabeth Tsurkov has worked as a consultant with i.a. the Atlantic Council, International Crisis Group, and the European Institute for Peace.

The development after the fall of the caliphate

1. The last areas under Islamic State (IS) control, Baghouz and Hajin, were liberated by the Syrian Democratic Forces (SDF) in fall of 2018 and spring of 2019. The population from these areas have largely returned to their homes, and there are ongoing stabilisation projects in most of the areas funded through USAID (United States Agency for International Development).

2. The areas that were previously controlled by IS are now under control of multiple actors, including SDF, the Syrian Arab Army and Iranian-backed militias. In northern Aleppo, it is militias backed by Turkey who control the areas previously held by IS. In early 2014, IS was chased out by the rebels from Idlib and western and southern Aleppo.

Structure and leadership

3. IS in Syria is an insurgency constantly on the run. This is different from IS In Iraq where they have operating bases.

4. Currently, the structure and leadership of IS in Syria is largely opaque. Only limited information about this subject is available publicly.

5. In areas where there is an active insurgency, particularly in the areas under SDF control, there are IS commanders who do coordinate their activities, mainly through Telegram. The structure in these areas can be characterised as hierarchical.

6. In areas where IS operates merely through hidden cells, their ability to coordinate action tends to be quite limited, but overall there is very limited information about this.

Geographic presence

7. There are still IS cells operating throughout Syria. There are cells in areas under SDF control. They are particularly active in Deir Ezzor, but they also continue to carry out occasional attacks in Hassakeh and Raqqah. There is an insurgency happening in areas under the control of the

Government of Syria (GoS), especially in Badiya (the Homs desert) as well as in south-western Deraa. The most extensive and entrenched presence of IS in Syria is in regime-held areas, where they are able to operate quite freely and launch repeated deadly attacks around Sukhna and the road connection Palmyra to Deir Ezzor.

8. In Deraa, there was a group of IS fighters operating under the name of Jaysh Khalid Bin Walid, and they continue to carry out assassinations there, now simply as IS. Recently they assassinated two very senior officers from the Syrian Army 52nd Division.

9. IS cells are present in areas that are under the control of the Syrian opposition in Idlib and in areas under Turkish control, but they operate very rarely. In areas under Turkish control, there have been several arrests of individuals linked to IS. The Unites States also assassinated the spokesman of IS in northern Aleppo.

10. There are IS cells in Idlib, and the IS cells, which facilitated al-Baghdadi's presence in Idlib before his death still operate in the area. The group in control of the area, Hayat Tahrir as-Sham, is actively pursuing IS and arresting their members.

11. On an overall level, in Turkish as well as rebel-held areas, IS merely consists of largely inactive cells. They are just people who are hiding out and escaping the forces and authorities ruling the area. On the other hand, in particularly desert areas under the control of SDF and the GoS forces, the group is capable of conducting insurgent attacks.

Number of fighters and recruitment

12. Elizabeth Tsurkov does not have her own sources on number of IS-fighters in Syria, and she considers that estimates are difficult to make. Tsurkov has seen numbers put out by the U.S. and UN suggesting that several thousand fighters continue to operate in Syria.

13. Largely the IS members, who are currently fighting for IS, are 'old' members, i.e. members who joined IS during the caliphate era. In SDF areas, a large number of IS members are recruits who continue to live in their home areas while carrying weapons for IS and conducting attacks. .The recruits are overwhelmingly young men, many of whom have relatives within IS, e.g. their older brother or father. These young members can be considered to be the next generation of IS fighters.

14. Elizabeth Tsurkov has not heard of cases of forced recruitment of new members conducted by IS. Joining the group takes place on a voluntary basis.

Resources and financing

15. In the desert areas, IS has the ability to prevent movement of trucks and goods, including the profitable oil trade, and it is therefore capable of extorting traders and truck drivers.

16. In all areas of its presence, the population is overwhelmingly poor, so IS only extort the wealthiest people, e.g. owners of money transfer (*hawala*) offices, gold shop owners, doctors and NGO workers. When IS extorts people, they threaten them with killing and burning down their shops etc.

17. Whilst in areas under SDF control, the most sophisticated weapons used by IS are RPGs, they have more heavy weaponry and jeeps to move around in the regime-controlled Badiya desert. This makes them capable of carrying out attacks on relatively fortified positions of the regime forces in the desert area.

Members

18. In terms of support for IS, various groups lived under the caliphate: There were people who did not support IS but kept quiet, people who supported but did not fight, family members of IS fighters, members who did not fight and members who fought. Additionally, IS had a huge bureaucratic structure, so there were members who did not fight but carried out administrative tasks in the IS structure.

19. Elizabeth Tsurkov assumes that there are still civilians doing tasks for IS in terms of money laundering and other tasks that does not entail carrying arms. However, now that there is no state structure, the amount of these tasks is probably very limited.

20. Currently, IS-members are people who have pledged allegiance to IS and are actively trying to assist IS in different ways. They could be people who are carrying arms for them, individuals sitting at home producing propaganda for them on their computers or people who are moving money for them. Members are primarily people who are ideologically committed to the group, but there are also people who have joined IS to gain money and power.

Female members

21. Women carry out propaganda activity for IS online. They are very active on Telegram sharing messages about 'the repressive Syrian regime'. There are rumours that women are carrying messages for IS. Elizabeth Tsurkov is not able to confirm these rumours, but she has no doubt that women carry out propaganda activity for IS.

Hesba

22. The Hesba which was an administrative body under the caliphate does not exist anymore but the ideology behind it persists and its function is enforced when IS succeed in asserting control of an area. There have been examples of IS fighters taking over towns in Deir Ezzor for short period of time, even only for few hours, where they enforced some of the functions of Hesba, e.g. forcing people to go to join prayer or destroying shops that sell cigarettes or hookah.

Al-Hawl camp

23. The population inside the camp has an ideological affinity towards IS and are supporting it, and many Syrians see the camp residents as IS members. Particularly the women in the annex for the foreigners establishes an ad hoc Hesba body that is punishing women who are not dressing modestly, or even more so women who are rumoured to be collaborating with the camp authorities. There have been cases of such women being murdered by IS female supporters in the camp. IS has also used Telegram and Whatsapp groups to spread rumours about the collaborators so that they are targeted for assassinations.

24. The camp is largely closed and secure, and there has never been an attack carried out by IS from within the camp against areas outside of it, or attacks on the camp by IS. There have been a few attacks on guards inside the camp, e.g. in terms of stabbing attacks. However, overall the camp is not a source of insurgency.

Attacks conducted by IS

25. Since the fall of the caliphate, there have been car bombs in Hassakeh and Qamishli. For instance, a few months ago there was a car bomb at the market in Qamishli.[111] In addition, there have been attacks on gas fields in Homs. However, such attacks are quite rare, and they only happen once every few months.

26. There are rumours that IS have been burning crops in the Kurdish area in Syria. There have been fires on farmlands in the north-eastern part of Syria, but there has been no proof that IS or any other group were involved. The fires could be a result of extreme heat, people smoking and throwing their cigarette away, sparks caused by using old and poor quality engine oil in agricultural machinery etc.

Groups targeted by IS

27. There are currently very few attacks on civilians by IS in Syria as attacking civilians is not a priority for IS and they are mainly focusing on military targets and targeting actors who are fighting against them. This is due to the fact that IS are weak in terms of resources and they do not hold land anymore.

28. Among the persons assassinated by IS in Syria are local authorities, e.g. mukhtars and members of local councils, or people collaborating with 'the enemy' i.e. government forces, SDF and groups fighting against IS. As an example, Elizabeth Tsurkov mentioned killings of regular civilian drivers

[111] When approving the minutes from the meeting with her, Elizabeth Tsurkov confirmed that the incident was the source as the one reported by Reuters: i.e. Reuters, *Car bomb in Syria's Qamishli killed three security forces*, 11 October 2019, url; IReuters, Islamic State claims car bomb in Syria's Qamishli, 11 October 2019, url

who were paid by IS families to smuggle them out of Hajin and Baghouz, but who instead handed them over to SDF.

29. Currently, IS do not have the capacity to carry out attacks on ethnic minorities. The Yazidis and the Christians live in areas that are far beyond IS control.

Children at risk of being recruited to IS

30. There are minors among IS members who comprise both those who were recruited during the caliphate era as well as the newly recruited members. As far as Elizabeth Tsurkov knows, the recruitment of minors takes place on a voluntary basis. The minors are typically recruited on ground of ideological affinity. In addition, many of them do not have any jobs to support themselves and their families, and they are angry and uneducated, which motivates them to join IS.

31. The children recruited to IS participate in military operations and killings.

Prevalence of civilians targeted due to suspicion of their affiliation with IS

32. There has recently been a drop in the number of arrests of persons suspected of affiliation with IS in SDF areas, but previously there were arrests several times a week. In government-controlled areas, arrests of such persons are also currently taking place, but there is less information available about these arrests compared to those occurring in SDF-controlled areas.

33. In government-controlled areas, people who previously lived under IS control do now risk being suspected of affiliation with IS, including those who were not supportive of IS during the caliphate. For instance in Rukhban where many fled IS-held areas because they were against IS, people had to go through a very extensive security vetting process set up by the GoS in order to sort out their status (Arabic: *Taswia al-Wada'* تسوية الوضع). As a part of the process, people were interrogated and some were arrested afterwards.

Skype meeting with Dino Krause, PhD Candidate, International Security at Danish Institute for International Studies (DIIS), 19 May 2020

About the source: Dino Krause's PhD project deals with the transnational dimensions of armed conflicts that involve jihadist non-state armed groups, with a special focus on al-Qaeda and the Islamic State. In particular, the goal is to identify factors that can help to explain why these organisations are able to gain a foothold in some armed conflicts, but not in others. The PhD project is part of the larger research project "Explaining Transnational Jihad – Patterns of Escalation and Containment".[112]

The development after the fall of caliphate

34. When IS lost Baghouz, which was the last pocket under the IS control, some of the fighters surrendered and were taken into custody while others escaped and went into hiding or blended in

[112] Danish Institute for International Sutidies (DIIS), url

with the population. There have been reports that some of the fighters were instructed by the IS leadership to surrender in order to save them for later use.

35. After April 2019 and until the summer 2019, the level of violence generally fell with few exceptions. In September 2019, Al-Baghdadi, the leader of IS, released an audio message where he called on IS supporters in Iraq and Syria to focus on the situation of detained IS fighters and encouraged a renewed insurgency campaign in Syria and Iraq. That was the last message from Al-Baghdadi because he was killed one month later at the end of October 2019.

36. As the Turkish incursion on 9 October 2019, shortly before Baghdadi's death, caused a partial withdrawal and redeployment of US forces towards north-east Syria, there was a risk of IS exploiting the situation and intensifying its activities in the areas where there now was a power vacuum. However, neither Al-Baghadi's death nor the power vacuum led to any overall breakout of violence by IS.

37. Nevertheless, since March 2020, there has been a remarkable increase in the intensity of armed confrontation with IS in Syria. At the end of March, there was an online activity by the IS leadership calling on their supporters to exploit the situation of the Covid-19 pandemic and intensify their armed activities. It is not clear whether Covid-19 has been the cause of the recent intensified armed activities by IS. However, the level of armed confrontation with IS has been notably high since then.

38. IS has benefited from the Turkish incursion in different ways. Firstly, the incursion resulted in a military and strategic prioritisation of Idlib as the central point of confrontation between the Gorvernment of Syria (GoS), Turkey, the jihadist groups etc., and the GoS has deployed its troops from the central and southern parts of the country towards Idlib. As a result, it has been able to maintain its cells and fighters in the central and southern areas of Syria. Secondly, the US withdrawal from the northern areas and the limitation of their presence to the SDF-controlled north-eastern areas has put boundaries on their anti-IS operation capacity. Finally, the confrontation between Turkey and SDF has prompted SDF to concentrate its capacity on that front, which as a result has restrained the SDF counter-IS operations.

39. Looking at the broader picture IS can still be considered a potential security threat in Syria. Although IS has lost its territorial control in Syria, the underlying root causes allowing IS to grow in Syria in 2014 still exist in the country. These include among others local grievances by Sunni communities, lack of rule of law and lack of access to public services in many areas and an overall climate of insecurity and political instability. In addition, the fact that IS has now changed into an underground insurgency movement that does not control any territory any more, has also made counter-terrorist activities against them more complicated because they are not identifiable as easily as they were before.

Difference between IS in Iraq and Syria

40. Although IS in Iraq and Syria is basically the same organisation, there are some differences between them with regards to operational strength and intensity of attacks. In Iraq, IS has been in possession of more sophisticated weapons compared to Syria and they have conducted more sophisticated attacks in urban areas, which until recently have not been seen in Syria. IS has also more powerful strongholds in the Sunni triangle in Iraq including areas such as Salaheddin. On the other hand, there is cooperation among the central government and the international forces in Iraq which makes counter-IS operations more effective compared to Syria. However, IS in Iraq has been able to establish a presence in the areas that are disputed between the Kurdish authorities and the Iraqi government (in the area near Kirkuk). In Syria, the polarisation of power poles in the ongoing conflict and a lack of cooperation between the international forces and the GoS has been favourable to IS.

41. As mentioned above, since March 2020, IS seems to have gained more operational strength in Syria in terms of intensity of attacks. The organisation has also conducted some sophisticated attacks such as the attack in Homs province in April 2020 due to seizure of sophisticated weapons from the GoS and Iran-backed militias. Despite this, IS in Iraq is still to be considered as being stronger than in Syria in terms of operational capacity and intensity of attacks. This is reflected in a higher number of attacks carried out in Iraq, and an overall higher number of casualties throughout 2020.

Resources

42. IS is estimated by Pentagon and UN to have USD 50-300 million all together in both Iraq and Syria. As regards estimates about IS' resources in terms of arms as well as human resources (i.e. number of fighters and their skills), it is generally difficult to make estimates about IS in Iraq and Syria separately as they both are part of the same organisation.

43. Regarding IS' financial resources in Syria, IS has lost two main sources of income in Syria since the fall of the caliphate: taxes from the population in the areas, which they had under their control, and income from oil trade which they have lost as they have lost control over the oil field. On the other hand, as they have lost their territorial control in Syria, they do not have to provide for the local population anymore as they did under the caliphate. In addition, they are involved in criminal activities, which generate income for them, e.g. kidnappings, extortion of business owners and farmers, extortion of oil smugglers etc. They also operate through seemingly legitimate however fake businesses and channel the income from these businesses to IS through the legal cash career system (so-called *Hawala*) which they also use to transfer money to IS members and their families, for instance to IS widows and orphans in IDP camps. Thus, IS has been quite capable of financially adapting themselves to the new situation, and despite the fact that they have lost important sources of income they still have enough financial resources to maintain the current level of operation in Syria.

Structure and leadership

44. Due to the current clandestine nature of IS presence and activities in Syria, there is limited information about the organisational structure and which tasks are internally assigned to whom within the organisation. However, it seems that at the upper levels, IS basically is organised in the same hierarchical way as it was during the caliphate with the Caliph at the very top of the organisation, the five-member Shura council as the highest consultative body, and a five-person delegated committee as the highest executive body. Each member of this committee is overseeing different portfolios, such as finances, military operations etc.[113] On the other hand, the lower levels of the organisation have very decentralised and hybrid structures with local cells organised differently in different parts of the country depending on the local dynamics and situation. These local branches (i.e. 'emirate') are headed by an emir who oversees their operations. It is therefore difficult to find one overall organisational structure applying to the entire country of Syria when it comes to the lower level of the organisation. There are IS sleeper cells and IS affiliates even in areas such as Idlib and Daraa where they have very limited operational capability.

45. Despite its hierarchical structure at upper levels, the death of Al-Baghdadi did not have a lasting and deep impact on IS and activities because IS' organisation and activities were not centralised around him and IS' ideology turned out to have a more unifying impact than its head. In addition, the new leader, Ameer Muhammed Saeed al-Salbi al-Mawla (Aka: Abu Ibrahim al-Hashimi al-Qurashi), was chosen quickly after Al-Baghdadis death, and the new leader had a long experience in the IS leadership and was one of Baghdadi's closest advisors.

46. The source's information about sleeper cells mainly stems from information gathered by Pentagon and US forces as well as the attacks and other activities carried out by IS in areas in which they do not operate openly. An indication of underground IS presence is that there have been instances of assassinations of IS opponents carried out at night time in areas with no apparent IS presence.

Number of IS fighters/members

47. Pentagon estimates the number of IS members to be 14-18,000 members in Syria and Iraq altogether and this is also the number used by the UN in their report. However, this number has not been updated for several months, and there are factors, which make the estimate imprecise. Firstly, the Pentagon's number includes both active fighters and those who have pledged allegiance to the group, but who do not necessarily participate in active fighting, e.g. those who provide logistics. Moreover, many fighters are crossing the border between Syria and Iraq or have done it previously, which makes it difficult to get a clear picture of their numbers. Finally, it is quite difficult to come up with a meaningful estimate when many IS fighters are operating through sleeper cells about which there is very limited information.

[113] Dino Krause referred to a recent publication on IS' internal organisation: Husham Al-Hashimi, *ISIS 2020: New Structures and Leaders in Iraq Revealed*, Center for Global Policy, 19 May 2020, url. Krause added that the description of IS' upper organisational levels in the article also applies to Syria, as they belong to IS in Iraq and Syria. Although the local 'emirates' for Syria are not listed in the article, the same basic structure applies to Syria.

48. There are also IS fighters who are in prison, and the information about their numbers is more precise and reliable. It is estimated that around 10,000 IS members are in custody in the SDF controlled areas of whom 8,000 are from Syria and Iraq and 2,000 are foreign fighters. There are also IS fighters who are in prison in government-controlled areas. The humanitarian conditions in prisons in which IS fighters are kept are reportedly critical as these prisons are overcrowded and many western and other countries are not willing to take back their nationals being kept in these prisons. Recently (end of March 2020), the prisoners' fear of a Covid-19 outbreak caused a riot in Al-Hassakah prison where the IS inmates took control of the prison for several hours.

Recruitment

49. In Syria today, the social basis for new recruitment to IS is quite limited as the vast majority of the Sunni Arab population are tired of IS and they do not want to have anything to do with them anymore. This applies even to the marginalised Sunni Arab areas, which originally formed the social basis of IS. The public disapproval of IS can among others be seen in the rough and unkind treatment given by the local population in these areas to IS fighters and families released from IDP camps and prisons. There are, off course, online attempts to recruit new members, but there is no indication that these have resulted in any remarkable recruitment of new members. Additionally, IS has lost its territorial control in Syria which practically constrains systematic recruitment of new members.

50. However, in the IDP camps such as Al-Hawl where families of IS fighters are held, an ideological indoctrination of small children is going on, particularly by women who were previously members of the female branch of IS' moral police, *Hisba*. In the absence of a social integration program, this ongoing indoctrination could constitute a security challenge in Syria in the future, when these children will be released from the camp.

51. The source has not seen any report on children being actively used by IS in armed attacks in Syria. There have been reports that IS in Iraq has paid young men[114] to conduct supporting activities such as working as informants. Although the source does not rule out the possibility that such use of minors by IS also could take place in Syria, he has not seen any report on this taking place in Syria.

Geographical presence

52. Based on data from ACLED about a number of security incidents (e.g. armed clashes, rocket attacks, assassinations etc.) taking place in the beginning of 2020, Dino Krause explained the following regarding IS' Geographical presence in Syria:

[114] Dino Krause mentioned that in the Crisis Group report (International Crisis Group, *Averting an ISIS Resurgence in Iraq and Syria*, Report 207 / Middle East & North Africa, 11 October 2019, p.19 url) that he built his argument on, they referred to this group as "youth" without further information about their age.

53. In the central area of Syria called al-Badiya, IS has some holdouts. Some of the fighters who escaped from Baghouz, the IS' last stronghold before its fall in April 2019, are believed to hide in this area. There have not been many security incidents involving IS in this sparsely populated area. However, al-Badiya is an important operation basis for IS in Syria because it gives them a kind of refuge.

54. IS has generally become stronger in Homs province where they recently have increased their attacks. However, it should be noted that IS never left Homs after the fall of the caliphate.

55. Most of security incidents involving IS takes place in Deir Ezzor province which is to be considered the operational centre of IS in Syria presently. Whereas in the north of Deir Ezzor IS has carried out attacks against the SDF and their Arab allies, they have been targeting Iran-backed militias in the southern and south-eastern part of the province. One pattern seen in this area is that IS targets persons whom they believe to be spies or persons collaborating with enemy forces. They have also conducted targeted assassination against the Kurdish intelligence units, Asayish, in Deir Ezzor.

56. IS has networks in Raqqa where they recently were involved in clashes with government forces as well as the SDF, and they have also carried out some targeted assassination of civilians in this area.

57. IS' presence and level of activities is very limited in the north-western part of the country, i.e. Idlib and Aleppo, where other jihadist groups are present, and where the HTS are the dominant insurgent group. There have been reports from different analysts of night time assassinations and hit-and-run shootings carried out by IS, but in general IS does not have a consolidated operational presence in this part of the country.

58. In Daraa in the southern part of Syria, IS has been benefitting from the redeployment of the GoS forces from this area to Idlib which has allowed IS to maintain a certain level of operation, but over all their presence in Daraa is very limited.

59. It appears from the pattern of IS activities that the organisation is mostly present and active in the areas, which were some of its main strongholds during the caliphate, for instance Deir Ezzor. It means that although IS militarily was thrown out of these areas upon the fall of the caliphate, they have been able to maintain their presence there afterwards.

Targeting of civilians by IS

60. In Deir Ezzor and Hassakeh, IS has been specifically targeting civilians whom they consider traitors because they are perceived to have collaborated with the SDF and their Arab allies. Particularly persons among the SDF's Arab allies have been subjected to targeted assassinations by IS. IS has published lists of SDF collaborators in Deir Ezzor city demanding them to repent, so it was a direct threat to these individuals and their families. Thus, they try to intimidate the Sunni Arab population and warn them against collaboration with the authorities in these areas.

61. There have been few reports of children being killed by the mines left from the time of caliphate or civilians being killed due to the clashes between IS and the authorities. As mentioned above, there have also been civilians killed by IS because they were perceived to be collaborating with the authorities. There have also been few cases of local people (e.g. businessmen, farmers etc.) being intimidated or kidnapped by IS in an attempt to extort money from them. The source referred to a recent (April 2020) incident in Raqqa, in which six shepherds were kidnapped.[115]

62. However, random attacks against civilians by for instance planting a bomb in a public place, is not the type of attacks carried out by IS in Syria, and the source has not seen reports on such attacks. Neither has the source seen reports on civilians being killed by IS in Syria since the fall of the caliphate merely due to their religious or ethnic backgrounds except the cases of two Christian priests who were killed by the group in November 2019.[116]

63. Due to lack of a social reintegration program targeting former IS members of families of current or former IS fighters, these individuals have been subjected to harassment and discriminatory treatment by the local population in the areas they moved to after the fall of the caliphate. While the source has seen few reports of targeted assassinations against such individuals, in January there were two attacks by unidentified gunmen against suspected IS members in Deir EzZor governorate, killing one of them. Moreover, there have been numerous cases of IS family members (including children) being killed in anti-IS raids conducted by Kurdish, Government, or HTS forces).

Targeting of civilians suspected of affiliation with IS

64. Due to lack of a social reintegration program targeting former IS members or families of current or former IS fighters, these individuals have been subjected to harassment and discriminatory treatment by the local population or the local authorities in the areas they moved to after the fall of the caliphate. However, the source has seen only very few reports of targeted assassination against such individuals. There have also been a few cases of targeted killings although these are very rare.

[115] For more information on the incident, Dino Krause referred to: Syrian Observatory for Human Rights, *Unidentified gunmen kidnap 6 living herdsmen in Bad Man* (Arabic), 3 April 2020 url

[116] When approving the minutes, Dino Krause stated that he had his information about this incident from the last Pentagon report. However, he confirmed that the incident is the same as that reported by Radio Free Europe: Radio Free Europe *Armenian Catholic Priest Killed In Northeastern Syria*, 11 November 2019, url