TAX AND RULE: HOUTHIS MOVE TO INSTITUTIONALIZE HASHEMITE ELITE WITH ‘ONE-FIFTH’ LEVY

By THE SANA’A CENTER ECONOMIC UNIT

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COVER PHOTO: Houthi supporters march in Sana’a for the ‘Day of Wilayah’ events on August 8, 2020 // Sana’a Center photo by Asem Alposi

The Sana’a Center for Strategic Studies is an independent think-tank that seeks to foster change through knowledge production with a focus on Yemen and the surrounding region. The Center’s publications and programs, offered in both Arabic and English, cover political, social, economic and security related developments, aiming to impact policy locally, regionally, and internationally.
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On April 29, Houthi authorities in Sana’a formally enacted new regulations on the collection and use of zakat, the Islamic obligation for individuals to donate a portion of their wealth each year to charitable causes. The executive bylaw, signed by Mehdi al-Mashat, president of the Houthi-run Supreme Political Council (SPC), imposes a khums tax (literally meaning “one-fifth”, or 20 percent) on economic activities involving natural resources in areas under the group’s control in Yemen,[1] which includes most of northern Yemen where some 70 percent of the population lives.

Houthi authorities characterized the new regulations as an expansion of Yemen’s 1999 zakat law. Based on the new interpretation, revenues from the khums tax would predominantly benefit the Ahl al-Bayt, meaning those who successfully claim direct lineage to the Prophet Mohammed. This segment of Yemeni society is known as the Hashemites, which is estimated to make up roughly 5-10 percent of the country’s population.[2] This includes the Al-Houthi family and a large number of the movement’s loyalists. Inspiration for this khums policy dates back to the pre-republic Yemeni Imamate, in which the Zaidi Shia ruling dynasty and other Hashemite families living predominantly in northern Yemen enjoyed special privileges and were considered an elite class. The zakat overhaul also fits with Houthi ideology, which advocates that the Ahl al-Bayt have a divine right to rule.[3] There has been widespread public criticism, however, that the khums tax institutionalizes hereditary discrimination and racism and is an afront to the values of equal citizenship enshrined in the republic’s constitution.

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While zakat is one of the five pillars of Islam, khums occupies only a small space in Islamic jurisprudence. Described in the Quran and based on various Hadiths, the one-fifth is interpreted differently in the Sunni and Shia branches of Islam. Unlike normal zakat, which is a religiously recognized obligation by all Muslim sects to help needy and poor people, in Sunni Islam khums applies mainly to spoils of war (ghaniima), but has been interpreted in limited Islamic doctrines as Rakaz, also including buried treasure and wealth extracted from the sea, amber, or minerals.\(^4\) In Shia Islam, ghaniima has been expanded to include annual income, legitimate wealth mixed with illegitimate wealth, and the land purchased by a dhimmi (a non-Muslim living under the protection of an Islamic government) from a Muslim.”\(^5\)

The Yemeni constitution explicitly states that all natural resources in the country’s territory and territorial waters are owned by the state and are to be exploited “for the common good of the people.”\(^6\) By law, only under exceptional circumstances is a 20 percent tax applied to natural resource extraction.\(^7\) Thus, the Yemeni constitution and legal system clearly favor the more restricted interpretation of khums. Lacking the requisite conditions for its application, the khums tax had never been implemented in the Republic of Yemen before the Houthi authorities’ recent policy shift, with the group’s interpretation of khums contradicting the Yemeni constitution and established legal precedent.

\(^4\) Rikaz refers to treasure which has been found underground and was buried during the jahiliyya, the time before the emergence of Islam, as long as its recovery does not require costs in capital or labor and little inconvenience is incurred. According to the majority of Islamic doctrines (Maliki, Shafi’i and Hanbali), rikaz is what was buried by the people of the Jahiliyyah, including money. The Shafi’i, which is the largest Islamic doctrine in Yemen, specifies rikaz as only applying to gold and silver. In the Hanafi doctrine, the Rikaz is more generally interpreted to include both buried underground minerals and treasures.


\(^6\) Article 8 of the Yemeni constitution. English version of the constitution, translated by Dr. Ahmed Noman al-Madhagi and Dr. Abdelrahman A. Abdрабou, is available here: https://www.refworld.org/pdfid/3fc4c1e94.pdf

\(^7\) Under Article 20 of the Law No. (2) of 1999 on Zakat, ore and minerals extracted from the ground or the sea regardless of their natural state, rigid or liquid, are subject to one-fifth (20 percent) only if they automatically come out from the ground or are found easily without search and exploration procedures, after deducting the incurred costs. “Law No. (2) of 1999 on Zakat [AR],” National Information Center, https://yemen-nic.info/db/laws_ye/detail.php?ID=11600
Overall, the concept of zakat al-khums reintroduces clear social divides in Yemen. For hundreds of years, the imamate divided Yemenis into five social classes: Hashemites, the highest class, is a caste that ruled the state and controlled its wealth; Qadis (literally meaning judges), aristocratic educated non-tribal non-Hashemite families who filled positions in the judiciary and civil service, as well as educational and religious roles; tribes, which constituted the soldiers and farmers for the Hashemite class and made up the majority of the population; Al-Mazainah, the working class specializing in certain menial activities such as barbers, butchers, entertainers and certain farmers; and Al-Muhamasheen, the marginalized servant class. Social scientists often merge the two underclasses together. While these groups still exist in some form today,[8] one of the results of the 1962 republican revolution was to break the stranglehold of Hashemites on political and social power, though they have continued to have prominent roles in the higher levels of state as leaders of political parties, senior government officials and parliamentarians. Khums, with its sectarian and ideological biases, could serve as a legislative basis for formally reinstituting social enslavement, class divides and racial discrimination through promoting Hashemites over non-Hashemite people in Yemen.

Society as a whole, already riven with conflict-related divisions, will likely grow more socially fractured as the Houthis institutionalize a sectarianized political economy that aims to increase wealth inequality. The overhaul of the zakat system also redirects revenue away from the public budgets local tiers of government used to finance capital investments in basic public services such as education, health and water. As such, it undermines the fiscal framework of the state and will further complicate the reunification of governance structures in the event of a negotiated end to the Yemen War.

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[8] While there is no official policy related to class distinction in the Yemeni government, this caste system is still observed on the ground and in social behavior. For instance, it is virtually impossible for an individual from the Al-Mazainah social class, which includes professions such as barbers, butchers, singers or actors, to marry into a higher social class, whether the Hashemites or tribal families.
In 2001, under the former regime of President Ali Abdullah Saleh, Presidential Decree No. 265 created the General Administration of Zakat Duties (GAZD), to work as part of the organizational structure of local authorities in governorates to collect zakat duties.[9] The distribution formula for these duties had been stipulated under the Local Authority Law (LAL) No. (4) of 2000, which integrated zakat revenues into the budgets of local authorities at the governorate and district level as the main source of financing for capital infrastructure projects. According to Article 123 of the LAL, 50 percent of zakat proceeds collected at the district level are local resources for that district, while the remaining share should go to benefit the larger governorate budget.[10] The LAL, which could be viewed as an executive bylaw of the Yemeni Zakat Law No (2) in 1999, neither mentions khums nor stipulates a distribution criteria to collect its proceeds.

From a legal point of view, the issuance of the LAL after the zakat law suspended implementation of the latter, with the LAL directing zakat resources to the development projects of local authorities. The reasoning behind this was that the Yemeni government’s level of spending on the social needs zakat is intended to address – primarily through the Social Welfare Fund (SWF), which distributed cash transfers to about 1.5 million of Yemen’s poorest families – far exceeded what the state collected in zakat duties. Already having fulfilled the religious obligation of zakat to support the poor and needy, the government redirected revenues from zakat collection to other spending priorities.[11]

The Yemeni uprising erupted in 2011 and led to the resignation of Saleh in early 2012, making way for his deputy Abdo Rabbu Mansour Hadi to assume the presidency. In September 2014, Houthi forces, supported by Saleh-allied troops, entered the capital and subsequently deposed the Hadi government. The Houthi authorities and the Saleh faction of General People’s Congress party (GPC) then

11) Author interview with a Yemeni economist living abroad, July 2020.
attempted to share power, though the parties’ relationship grew increasingly acrimonious as time passed. This included a series of disputes between the parties over the public body responsible for the collection of zakat obligations and to whom they should be paid. In June 2017, a divide on the subject emerged between the Houthi-controlled SPC and the National Salvation Government (NSG), which included Houthi representatives and members of the GPC. That month, Houthi-appointed Minister of Finance Saleh Shaaban issued a decree to redirect zakat proceeds from local authority accounts to a special account at the Central Bank of Yemen (CBY) in Sana’a. The GPC came out against the move, seeking to maintain the legal mandate for collecting zakat laid out in the LAL, among other laws, though it was unsuccessful in blocking the creation of the special account.\(^\text{[12]}\)

In December 2017, the Houthi–Saleh alliance dissolved into armed conflict between the sides that ended with the Houthis murdering Saleh. Even after this, however, authorities in Sana’a remained divided over the issue of zakat. When a Houthi-drafted zakat law, including khums, was submitted to the House of Representatives for discussion and approval in early 2018, the majority of GPC representatives in the legislature rejected it. By that time, however, the Houthis had clearly become the strongest party in the capital and were able to gradually reconfigure laws, bylaws and policies.

In mid-May 2018, the SPC bypassed the House of Representatives and issued presidential decree No. (53) establishing a new zakat body, the General Authority of Zakat (GAZ), to replace the GAZD.\(^\text{[13]}\) The new law centralized the collection, distribution, and administration of zakat duties at the GAZ and stripped the local authorities of the prerogatives reserved for them under LAL No. 4 (2000). The CBY account created for zakat revenues the previous year was placed under GAZ administration,\(^\text{[14]}\) with the new body itself placed under the responsibility of the presidential office, meaning it was under the direct oversight of the Houthi authorities.

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12) Samir al-Sanani, “Economic supervisors to collect it ... That is why the Houthi militia is looting Zakat money [AR],” News Yemen, May 23, 2018, https://www.newsyemen.net/new/31463


14) Samir al-Sanani, “Economic supervisors to collect it ... That is why the Houthi militia is looting Zakat money [AR],” News Yemen, May 23, 2018, https://www.newsyemen.net/new/31463
Tax and Rule: Houthis Move to Institutionalize Hashemite Elite with ‘One-Fifth’ Levy

In June 2020, the SPC issued Decree No. 24. The text was not officially released to the public though portions of the document were leaked online.[15] The Houthi authorities have characterized the decree as an updated version of the 1999 zakat legislation, however the new bylaw includes substantial amendments and an unprecedented legal framework for implementing zakat collection on the ground. This differs from the 1999 zakat law, which does not include exact details on most aspects of interpretation and implementation. Decree No. 24 includes a broad scope for khums, imposing a 20 percent levy on many economic activities, including the mineral, hydrocarbon, water, and fishery sectors.[16] The bylaw indicates that the GAZ will issue a future decree outlining khums calculation mechanisms and reporting criteria.[17] Meanwhile, the distribution mechanism for khums classified beneficiaries into six categories, with Hashemites identified as the primary beneficiaries. [18]

The first sixth is designated for “God” and is meant to be spent in the Muslim “public interest”, meaning hospitals, schools, printing religious books and school curricula, and supporting the military. The second sixth for “the Prophet Mohammad” goes to the wali al-Amr, meaning the guardian or ruler – in this case Houthi leader Abdelmalek al-Houthi, who is empowered to spend the money as he will. Hashemites are then given priority in the remaining four categories of khums beneficiaries: Hashemites’ relatives, Muslim orphans, poor Muslims, and Ibn al-Sabeel (meaning wayfarers who are stranded with limited resources).

16) According to Article 47, “one-fifth must be in the ore and minerals extracted from the ground or the sea, whatever their natural state is solid or liquid, such as gold, silver, copper, diamonds, garnet, emerald, turquoise, oil, gas, Bitumen, water, salt, mercury, stones, curry, gneiss, marble, and all that was of value from other minerals ... Also, one-fifth must be in everything that is extracted from the sea, such as fish, pearls, amber, etc. and one-fifth must be in honey if taken from trees or caves.” An image of the executive bylaw can be seen here: www.alarabiya.net/ar/arab-and-world/yemen/2020/06/09/الحوثي-تحول-عنصريتها-الى-قانون-يجيز-لها-نهب-20-٪-من-ثروات-اليمن
17) Ibid.
The SPC’s decree led to a wave of public criticism against the Houthi move. The portion of the House of Representatives based outside Sana’a and aligned with the Yemeni government issued a statement characterizing it as racist and a flagrant violation of international conventions.\(^{19}\) The Association of Islamic Scholars in Yemen issued a statement describing the Houthi imposition of khums as illegal and without religious basis. It also described the new regulations as a violation of the provisions of the Yemeni constitution, which enshrines equality among all Yemenis, and a pretext for plundering 20 percent of the Yemeni people’s wealth.\(^{20}\) Informal conversations between the Sana’a Center and members of the business community in Houthi-controlled areas since the decree was issued have also indicated near-universal disapproval of the move, though fear of retribution from Houthi security forces has deterred these figures from speaking publicly.

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\(^{19}\) “Yemen’s parliament calls for international action .. ‘Houthi Khums is a criminal act’ [AR],” Al Arabiya, June 13, 2020, www.alarabiya.net/ar/arab-and-world/yemen/2020/06/13/برلمان-اليمن-يدعو-لتحرك-دولي-خمس-الحوثي

SECTARIAN ECONOMIC EXPLOITATION AND PARALLEL GOVERNANCE INSTITUTIONS

The Houthi authorities’ introduction of khums in Yemen in some ways mirrors the system in place in Iran. Previously, khums served as an essential source of revenue for Iranian clergy. With the emergence of the marja al-taqid (referring to an Islamic scholar that guides and leads the Shia ulama) in the 19th century, khums revenues were concentrated under this new authority. Following the Islamic revolution in 1979, the concept of marja al-taqlid was altered along with the state, with a guardian jurist given absolute responsibility for both religious and political affairs. This had the effect of turning khums in Iran into a resource concentrated in the hands of the Supreme Leader, and through him, the state.[21]

In Yemen, since the Houthi takeover of Sana’a in September 2014, the political economy of sectarianism has been gradually emerging to establish Hashemites as the dominant actors. Some, like the Zaidi Hashemites in Sa’ada governorate, saw themselves as outsiders under Yemen’s republican mode of governance. This fact may help explain why many Hashemites have backed the Houthis, seeing the group’s shake up of the longstanding system and desire to return to many ideological concepts of the imamate as a positive development.

The establishment of Houthi-aligned Supreme Revolutionary Committee (SRC) and ensuing Constitutional Declaration in February 2015 constituted the first stage of Houthi’s tactical measures for capturing, reconfiguring, and deinstitutionalizing the state.[22] The declaration established ‘Popular Committees’ and the Houthi supervisory system in parallel to formal state institutions; while formal actors remain to represent the state, decision-making lies with Houthi supervisors and loyalists, outside any established republican mode of governance. Such parallel institutions operate outside the official legal system and have generally rendered the formal state hierarchy redundant and ineffective.[23]


The Houthi-Saleh alliance served to facilitate Houthi efforts aimed at penetrating GPC commercial and economic resources and ultimately integrate them under the group’s control. Major Houthi figures cooperated with Saleh elites to manage fuel imports into northern Yemen via Hudaydah port. Following the former president’s death in December 2017, 14 fuel-importing companies not under Houthi control were absorbed into the group’s network. [24]

Legitimizing the Circumvention of the State to Pilfer Wealth

In December 2015, the Specialized Criminal Court of First Instance in Sana’a held its first session to try those deemed traitors for crimes against the state, including President Hadi and many of his associates and allies, with associated trial sessions continuing through 2016 and into the first quarter of 2017. On March 25, 2017, the court issued its ruling, under the Case No. (68), convicting Hadi and his advisers of high treason, sentencing them to death and ordering the seizure of their property and assets.

In mid-2017 the SPC established the Committee for Identification and Seizure of Assets Owned by Traitors (CISAOT), which in December that year ordered the CBY in Sana’a to seize bank accounts and property of 1,223 Yemenis opposed to the Houthi group. The year 2017 also saw the Specialized Criminal Court create the Judiciary Custodian (JC), which has since also been employed to confiscate properties and assets of Houthi opponents who had fled Houthi-controlled areas. Houthi loyalist Major General Saleh Mesfer Al-Shaer was appointed head of both the CISAOT and the JC. In total, billions of rials in seized funds and private property, owned or managed by Houthi rivals in the capital, were transferred to an account at the CBY called “the traitors’ property”.

During the first seven months of 2019, the JC then seized ownership of 37 companies affiliated with anti-Houthi figures residing abroad, including funds

and assets valued at no less than 50 billion rials.\footnote{25} Over the same time period the group has intervened in the six largest hospitals in Sana’a, replacing directors and staff and appropriating more than 50 percent of their revenues.\footnote{26}

In this way, the JC system seems to mimic the Iranian model of bonyads, officially a system of charitable trusts, but which was used to seize assets of the Shah and his supporters in the aftermath of the 1979 revolution and subsequently has grown to represent a powerful parallel economic institution in the country.\footnote{27} In Yemen, the JC was also officially established by legal edict, but since has acted outside the state as a parallel instrument of power for the Houthi authorities to redistribute income. The JC has served to undermine the separation of powers between the executive and judiciary branches defined in the Yemeni constitution and represents outright interference in the authorities and prerogatives of the judicial branch.

\footnote{25} “The confiscation of 37 companies … a massive Houthi bulldozing of the private sector in Sana’a through the Judicial Guard [AR],” Tehama, August 22, 2019, http://mtehama.com/?p=59570

\footnote{26} “Houthis install a ‘judicial guardianship’ at the University of Science Hospital and prevented hospital directors from conducting their work [AR],” Akhbar al-Yeom, April 30, 2019, https://akhbaralyom-ye.net/news_details.php?sid=111240.

THE REPERCUSSIONS OF THE NEW HOUTHI ZAKAT REGIME

Increasing Inequality and Social Division in a Sectarianized Political Economy

Over the last several decades, ruling networks and well-connected elite patronage systems have dominated the country’s business sectors, illicit economic activities, and rent-seeking opportunities. In 2011, it was estimated that roughly 10 families and business conglomerates controlled most of the Yemeni economy, including more than 80 percent of the manufacturing, processing, import, banking, telecommunications and commodities transportation sectors. [28]

The current conflict has magnified economic inequality. GDP per capita has plummeted to a level not seen in Yemen since before 1960, decreasing from US$3,577 in 2015 to US$1,950 in 2019. [29] While an elite sliver of the overall population has accumulated new wealth during the conflict, [30] the vast majority of Yemenis have experienced an almost 60 percent decrease in their incomes and share of GDP. [31] In 2019, Yemen was ranked as the world’s second most unequal in terms of income, surging past 100 other states in inequality levels from 2015-2019. [32]

While the conflict has already spurred social fragmentation and inflamed sectarian divisions, [33] the Houthi reformulation of zakat will only further this trend through


institutionalizing social divides. The recently imposed khums scheme would add a sectarianized tier to the existing political economy, enshrining economic privileges for Hashemites and Houthi cadres at the expense of the general society. The further concentration of wealth among a small fraction of Yemenis will also further aggravate the current dire socio-economic conditions and drive up poverty and unemployment.

**Impeding Peace and Preventing the Reunification of State Structures**

The proliferation of different centers of governance in Yemen competing for public resources is curtailing the possibility that a more unified governing structure, capable of accommodating national mutual economic interests, will be able to emerge post-conflict. The ideologically based centralization of public resources in the Houthi-held areas, and the de facto decentralization and regionalization of resource revenues in nominally government-controlled regions, will hamper attempts to design intra-governmental fiscal relations and an inclusive governance model for the country.

The Houthi authorities’ moves to direct zakat revenues away from public budgets is undermining the state’s framework, in particular the formal fiscal arrangement between the central and local tiers of government. Depriving local governing authorities of access to zakat revenue weakens their fiscal capacity to provide basic public services such as education, healthcare and water. The Houthi khums scheme also has little to no chance of being integrated into a broader fiscal policy for Yemen following a negotiated end to the conflict. Yemeni governorates rich in oil and natural gas, such as Marib, Hadramawt, and Shabwa that do not share the Houthi’s Zaidi religious beliefs, would likely be the most vehemently opposed to redirecting 20 percent of their natural resource revenues.

The khums levy also goes against the outcomes of the 2013-2014 National Dialogue Conference (NDC), in which the Houthi movement, along with representatives from across Yemen’s political and social spectrum, agreed to the formulation of a new mechanism for the fair distribution of resources across Yemen. The NDC outcomes stipulated that natural resources, including oil and gas, were the property of the entire community, and that a federal law should be issued to
clearly define a transparent mechanism for an equitable distribution of resources among all Yemeni people.[34] By institutionalizing the preferential distribution of state resources based on religious lineage, the Houthi khums tax stands in direct opposition to the values of equal citizenship articulated at the NDC, and rejects Yemen’s republican structure in favor of a theocratic one. While the NDC outcomes recommended establishing an independent body to collect zakat and to spend its proceeds according to contemporary interpretation of Islamic law (sharia), nowhere in the NDC document is the term ‘khums’ recognized or stipulated as a fiscal mechanism.[35]

Further Burdens on Business

Over more than five years of conflict, the public sector and private sector have suffered a litany of woes related to the country’s overall economic collapse. For the private sector, this has included an erosion in the general business environment, where the internationally recognized Yemeni government and the Houthi authorities have competed for fiscal, monetary and regulatory control, forcing businesses to navigate contradictory policy mandates and incur increased costs by having to meet the tax and tariff regimes of both sides. The instrumentalization of two zakat-oriented fiscal schemes, the general zakat and khums, in addition to the third formal tax system, will intensify the cost and barriers to doing business, further distort economic activity and increase the cost of living for Yemeni citizens.

To illustrate this, take the example of a private company importing fish from Hudaydah, Taiz, and Aden into nearby governorates controlled by the Houthi movement. This company would be subject to the following tax levies: 20 percent of the value of fish extracted from the sea imposed under khums; 2.5 percent in the form of general zakat on their wealth; and 35 percent on net income imposed under the Commercial and Industrial Earnings Tax Law No (17) of 2010.[36] The increased costs for businesses have knock-on effects for the broader economy, impeding investment opportunities in targeted sectors, diminishing their contribution to the country’s GDP, and limiting job creation and economic growth.

34) The National Dialogue Conference Outcomes are available at: https://www.peaceagreements.org/masterdocument/1400
35) Ibid. Economic Foundations, #21
The Houthi khums tax policy should be firmly on the radar of international stakeholders for a number of reasons. The move is another step in the creation of parallel institutional state structures in Yemen – a process that is gradually putting a comprehensive political settlement further out of reach and fueling the continuation of the conflict by replenishing the Houthi war chest. It involves a sectarian framing in fiscal policy which is not only a foreign concept to the Yemeni republic but also threatens to further entwine this civil conflict with wider regional strife. Above all, if allowed to progress to its natural conclusion, this policy threatens to further entrench economic inequality and an anachronous caste system which would prolong Yemen’s poor development indicators for generations to come and likely fuel future cycles of conflict.

The war economy in Yemen is symbiotic and pressure must be brought on all parties – not only the Houthis – to end practices that result in the enrichment of a few at the cost of so many. Ultimately, a transitional setting may be a prerequisite to fully dismantling these damaging policies and parallel structures. However, in the meantime, international stakeholders – particularly the Office of the Special Envoy of the Secretary-General for Yemen (OSESGY) and the United Nations Security Council – must take the Houthi overhaul of zakat and the imposition of the khums tax into consideration in current and future policy approaches toward Yemen.

Engagement regarding the khums tax by international stakeholders, particularly the Office of the Special Envoy of the Secretary-General for Yemen (OSESGY) and the United Nations Security Council, should be explored in three key areas in which these stakeholders are already engaged in Yemen.

Firstly, their involvement in Yemen’s economic file – specifically the creation of parallel institutions, regulations and policies by the Yemeni government, the Houthis and the STC as a means of asserting their legitimacy and ensuring a flow of resources to support these claims. This engagement should focus not only on the economic policies enacted by these parties and the institutions involved, but also on the altering of legal code which underpins them – alterations that have allowed the Houthis to introduce this tax.
Secondly, both these stakeholders reiterate insistence that all warring parties abide by the terms of the National Dialogue Conference outcomes and Security Council Resolution 2216 – which include the preservation of the Yemeni state and protection of its unity and territorial integrity until inclusive peace talks can take place and, in the case of the former, includes specific guidelines on zakat laws. The Houthi khums tax contravenes these documents which the OSESGY and Security Council hold as sacrosanct. Furthermore, it is also unconstitutional in Yemen to adopt laws and regulations that are contrary to the country’s codified sharia, which is based on the consensus of Yemeni religious scholars from the Zaidi school and the four Sunni schools of Islam.

Thirdly, this policy falls within the scope of these stakeholders’ support for the protection of religious and civic freedoms, disavowing the imposition of sectarian symbols on Yemen’s conflict and the promotion of economic development.

In its reference to the khums tax and its expected impact on Yemeni society, the OSESGY and the UN Security Council could advocate around the khums policy within these three pre-existing and agreed-upon frames to form a common response and compel other actors – in particular influential national governments – to support the denouncement of this policy and the harmful consequences outlined in this paper.
The Sana’a Center for Strategic Studies is an independent think-tank that seeks to foster change through knowledge production with a focus on Yemen and the surrounding region. The Center’s publications and programs, offered in both Arabic and English, cover political, social, economic and security related developments, aiming to impact policy locally, regionally, and internationally.