

**NON-PAPER ON THE IMPLEMENTATION**  
**OF PARAGRAPH 23 OF RESOLUTION 1483 (2003)**

The Chairman of the Security Council Committee established by resolution 661 (1990) concerning the situation between Iraq and Kuwait wishes to share the following non-paper with Member States to provide information concerning the obligations of Member States with respect to paragraph 23 of resolution 1483 (2003). The non-paper has been discussed among Committee members and it reflects their common understanding. The definitions set forth below are indicative, not exclusive, and not legally binding. They are designed for reference by Member States and the Committee when implementing resolution 1483 (2003).

The list of individuals identified pursuant to paragraphs 19 and 23 of resolution 1483 (2003) is available at the following website:  
[http://www.un.org/Docs/sc/committees/IraqKuwait/1483\\_lst.htm](http://www.un.org/Docs/sc/committees/IraqKuwait/1483_lst.htm). A list of entities to be identified pursuant to paragraphs 19 and 23 of Security Council resolution 1483 (2003) will be issued at a later stage, and will be included together with the list of individuals in a consolidated list of the Committee.

**- Freezing of financial assets and economic benefits**

**of every kind, including but not limited to cash, cheques, claims on money, drafts, money orders and other payment instruments; deposits with financial institutions or other entities, balances on accounts, debts and debt obligations; publicly and privately traded securities and debt instruments, including stocks and shares, certificates representing securities, bonds, notes, warrants, leases, derivatives contracts; interest, dividends or other income on or value accruing from or generated by assets; credit, rights of set-off, guarantees, performance bonds or other financial commitments; letters of credit, bills of lading, bills of sale; documents evidencing an interest in funds or financial resources, and any other instrument of export-financing; and bullion.**

- o Economic resources: Assets of every kind, whether tangible or intangible, movable or immovable, which are not funds.
- o Freezing of funds:

- o It is understood that paragraph 23 of resolution 1483 (2003) does not apply to the funds or other financial assets or economic resources of

institution or other entity, or to a provision in its Memorandum or