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**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development**

Written statement* submitted by Al-Haq, Law in the Service of Man, a non-governmental organization in special consultative status

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[22 August 2022]

* Issued as received, in the language of submission only.



Corporate Accountability in the Occupied Palestinian Territory: Calling for Action Against Corporate Complicity in Violations of Human Rights

Underpinning the grave human rights violations committed by Israel against the protected Palestinian population are business enterprises and corporations, who continue to actively profit from its system of apartheid and prolonged belligerent occupation, under which Palestinians are subjected. These corporate actors continually support and maintain Israel's illegal settlement enterprise, in violation of fundamental human rights of Palestinians, including the freedom of movement, property, family, home, health, education, work and an adequate standard of living.¹

Israel continues to appropriate Palestinian land and pillage Palestinian natural resources with the objective of manipulating its demographic composition, fragmenting the Occupied Palestinian Territory, and forcibly transferring Palestinians, in order to create and expand illegal settlements on both sides of the Green Line.² These acts have been condemned as apartheid by the former UN Special Rapporteur for the Occupied Palestinian Territory, Michael Lynk, and Israel's settlement enterprise affirmed as having "no legal validity" by the UN Security Council.³ Despite the Human Rights Committee's repeated condemnation of Israel's colonial settlements, recognising their illegality and severe harm brought upon Palestinians,⁴ the contributions of business and corporations to the sustainment of this illegal settlement enterprise continues to support their growth at the cost of Palestinian's right to self-determination and sovereignty over their natural resources.⁵

The Continued Profiteering from Palestinian Exploitation

International and domestic businesses and corporations, as well as their subsidiaries, actively profit from Israel's unlawful settlement enterprises that perpetuate war crimes and an apartheid system against Palestinians. The Don't Buy into Occupation (DBIO) coalition, a joint initiative between 25 Palestinian and European organisations, found that, between 2018 and May 2021, 672 European financial institutions, including banks, asset managers, insurance companies, and pension funds, had financial relationships with 50 businesses that are actively involved with the illegal Israeli settlement enterprise in the Occupied Palestinian Territory.⁶ The Jerusalem Light Rail (JLR), for example, continues to generate millions of dollars for the corporations who fund its operation and expansion, such as WSP, a Canadian company funded by the Canadian Public Pension Investment Board.⁷ For example, WSP facilitates the practice of forcible transfer of settlers into the Occupied Palestinian Territory through its construction and servicing of the JLR, a grave breach and war crime under international criminal law, while deepening the physical, social and economic integration of the settlements,⁸ yet remains unlisted on the UN database.

Additionally, the private sectors of member states continue to sustain and develop Israel's pillage and appropriation of Palestinian natural resources, which denies the Palestinian people's sovereignty over their natural resources and their inalienable right to self-determination. For example, Mekorot, Israel's national water company, uses international machinery companies, such as Hyundai Motor Company and JCB, to actively dispossess the already restricted water access to Palestinian communities, to profit from its sale of stolen water back to Palestinians, who are forced to buy over half the water they consume.⁹ Between September 2021 to May 2022, Al-Haq documented private corporations, acting on Israeli military orders, destroying 11 Palestinian water structures, and between June 2019 and April 2022, destroying 90 Palestinian wells,¹⁰ amounting to the war crimes and constituting grave breaches of the Geneva Conventions.¹¹

The Importance of Updating the UN Database

Engendered by its commitment to uphold human rights and the rule of law, it is imperative that this Council fulfils the duty of its mandate to resolution 31/36 (2016) through the annual update of the UN database. This database is a living mechanism for accountability and

transparency in ensuring the respect for human rights by businesses in the Occupied Palestinian Territory, whose effectiveness is dependent on its annual update and the allocation of sufficient resources for the fulfilment of its mandate. Despite the findings of the UN Secretary General, concluding that “business enterprises have, directly and indirectly, enabled, facilitated and profited from the construction and growth of the settlements,”¹² hundreds of such business enterprises remain unlisted on the UN database, continuing to profit from and further Israel’s systematic and widespread violations of international humanitarian law and human rights law. As the enforcement of the private sector’s human rights compliance is reliant on the relationship between states and corporations, it is incumbent upon member states to support this database and utilize it as a tool through which greater action can be taken against businesses and corporations that perpetuate Israel’s blatant human rights violations against Palestinians.

Further, member states must adopt measures to ban trade with Israel’s illegal settlements, such as Ireland’s proposed Control of Economic Activity (Occupied Territories) Bill 2018, which would prohibit the import and sale of goods and services produced in illegal settlements located in territories under military occupation. These measures further states’ compliance in meeting their obligations to ensure that all business enterprises domiciled in their territory and/or jurisdiction respect human rights throughout their operations.¹³

Current international legal frameworks are inadequate for pursuing legal redress against corporate actors in the Occupied Palestinian Territory, as they do not adequately account for situations of occupation in which the relationships between corporate entities and, Israel, the Occupying Power, systemically contribute to the economic harm, dispossession, and expropriation of Palestinians. This ineffectual legal system stems from larger global neoliberal systems, which have prioritized the individual interests of corporate entities over the collective rights of the protected Palestinian population.

Conclusion and Recommendations

Without recognizing the existing structural regimes of racial discrimination and colonial domination that corporate entities support, facilitating the system of apartheid under which Palestinians are subjected, Israel’s colonial control over Palestinians, including economic subordination, resource dependency, and fragmentation will be perpetuated. As such, it is imperative for this Council to take concrete measures to halt the continuing support from businesses and corporations to Israel’s illegal settlement enterprise, which gravely endanger an array of fundamental human rights for Palestinians and renders sustainable and independent social and economic development in the Occupied Palestinian Territory impossible to achieve.¹⁴

Accordingly, Al-Haq calls on member states of the Human Rights Council to:

- I. Annually and comprehensively update the UN database, assuring transparency of business enterprises that are involved in and profit from Israel’s illegal colonial-settlement enterprises;
- II. Uphold their obligations to cease corporate complicity in the violation of human rights through effective actions aimed at the cessation of all business relations with actors operating in Israeli illegal settlements;
- III. Take concrete measures to end with Israel’s illegal settlements and their enterprises, which appropriates Palestinian land and natural resources, in order to fulfil Palestinians’ collective right to self-determination and sovereignty over their national resources;
- IV. Recognise Israel’s racial domination and oppression over the Palestinian people, amounting to the crime of apartheid, and its enabling of corporate actors to profit off the subjugation of the Palestinian people.

1. See Report of the independent international fact-finding missions to investigate the implications of the Israeli settlements on civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem, 7 Feb. 2013, p 6-8, available at: https://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session22/A-HRC-22-63_en.pdf.
2. Al-Haq, SOMO, “Violations Set in Stone: HeidelbergCement in the Occupied Palestinian Territory” (4 February 2020), available at: <https://www.alhaq.org/publications/16408.html>.
3. United Nations, “Israel’s 55-year occupation of Palestinian Territory is apartheid – UN human rights expert” (25 March 2022), available at: <https://www.ohchr.org/en/press-releases/2022/03/israels-55-year-occupation-palestinian-territory-apartheid-un-human-rights>; UNSC Resolution 2334 (23 December 2016), p.1. “Calls upon all States, bearing in mind paragraph 1 of this resolution, to distinguish, in their relevant dealings, between the territory of the State of Israel and the territories occupied since 1967.” Security Council Resolution 2334 reaffirms Resolution 465 (1980).
4. UN Human Rights Committee (HRC), Concluding observations on the fourth periodic report of the United States of America, 23 April 2014, CCPR/C/USA/CO/4; CCPR/C/ISR/CO/5, Human Rights Committee, Concluding observations on the fifth periodic report of Israel, p. 3, para. 15(a).
5. Human Rights Council Resolution, 28/25. Right of the Palestinian people to self-determination, available at: <https://www.un.org/unispal/document/auto-insert-183387/>
6. Don’t Buy Into Occupation, ‘Exposing the Financial Flows into Illegal Israeli Settlements’ (Oct. 1, 2021) <https://dontbuyintooccupation.org/>.
7. CPP Investments, ‘Active Equities Investments’ (Canadian Public Pension Investments), <https://www.cppinvestments.com/the-fund/our-investments/investment-active-equities>.
8. UN General Assembly, Rome Statute of the International Criminal Court (last amended 2010), 17 July 1998, ISBN No. 92-9227-227-6, Articles 8(2)(a)(vii) and 8(2)(b)(viii).
9. UNCTAD, “The economic costs of the Israeli Occupation for the Palestinian people and their right to development: Legal Dimensions,” (2018) 3.
10. Field Information on File with Al-Haq’s Monitoring and Documentation Department.
11. International Committee of the Red Cross (ICRC), Geneva Convention Relative to the Protection of Civilian Persons in Time of War, 12 August 1949, 75 UNTS 287, Art. 147.
12. Supra n. 1.
13. The UN Guiding Principles on Business and Human Rights (2011), available at https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf.
14. Supra n. 1.