Corporate Complicity in Violations of International Law in Palestine

بديل
المركز الفلسطيني
لمصادر حقوق المواطنة واللاجئين

BADIL
Resource Center
for Palestinian Residency and Refugee Rights

December 2014

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ISBN: 978-9950-339-37-8

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Credit and Notations

Many thanks to all who have supported BADIL Resource Center throughout this research project, in particular to Who Profits for providing essential materials, as well as to Prakkend' Oliveira Human Rights Lawyers for their insightful guidance on Dutch law.

Front Cover Photo: Mahmoud Illean

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BADIL Resource Center for Palestinian Residency and Refugee Rights is an independent, community-based non-profit organization works to defend and promote the rights of Palestinian refugees and internally displaced persons. Our vision, missions, programs and relationships are defined by our Palestinian identity and the principles of international law, in particular international human rights law. We seek to advance the individual and collective rights of the Palestinian people on this basis.

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Introduction

This paper aims to draw attention to the role that private businesses play in Israel's colonial enterprise. As such, corporate complicity in the facilitation of grievous rights abuses manifests important aspects of Israel's ongoing oppression of Palestinians.

The continuing Israeli colonial enterprise aims at supplanting the indigenous Palestinians, including from areas that today lie within the borders of Israel proper. The displacement of Palestinians is paralleled by a relentless campaign of implanting Jewish-Israelis via settlements (colonies),[1] illegal according to international law. In other words, Israel aims to colonize Palestine with Jewish immigrants (settlers/colonists) at the expense of the indigenous Palestinians, ultimately seeking to create a predominantly Jewish entity there.

Almost half a million Palestinians were displaced between December 1947 and May 1948 – following the UN Partition Plan and before the proclamation of Israel – reaching a number of 750,000 refugees by the end of the Nakba. Today, 66 percent of the Palestinian people worldwide (more than seven million) are themselves, or the descendants of, Palestinians who have been forcibly displaced by the Israeli regime. The deliberate and planned forcible displacement amounts to a policy and practice of forcible transfer of the Palestinian population. This process began prior to 1948 and is still ongoing throughout Palestine today – we call it the ongoing Nakba.[2]

Private companies play a major role in funding, facilitating and supporting Israeli violations of international law. They have enabled, facilitated and profited – directly or indirectly – from a wide range of Israeli practices that affect the violation of Palestinian rights. These include involvement in the Israeli colonial industry, purchase of produce of colonies, construction on occupied land, provision of services to colonies, exploitation of occupied resources, controlling the movement of the civilian population and the construction of the Annexation Wall.

1 Colonies refer to the illegally-built Israeli settlements throughout the occupied Palestinian territory (oPt).

2 BADIL Resource Center for Palestinian Residency and Refugee Rights, *Israeli Land Grab and Forced Population Transfer of Palestinians, A Handbook for Vulnerable Individuals and Communities*; BADIL Resource Center for Residency and Refugee Rights, *Forced Population Transfer: The Case of Palestine - Introduction*.

The paper is divided into three sections. The first one offers a legal framework, focusing on three main pillars: international human rights law, international humanitarian law and international criminal law. The second section outlines the complicity of private corporations in these violations of international norms. The third section is a case study on Kardan NV and Kardan Yazamut Ltd., a Dutch and Israeli company involved in the Israeli colonization project of the West Bank.

Section One

Legal Overview

International law developed in a way to hold states accountable for their actions against citizens of their state, or citizens of another state. However, not all human rights violations are committed by states. Many crimes involve non-state actors that states are unable, or unwilling, to control. The analysis of corporate accountability will focus on relevant normative frameworks including international human rights law, international humanitarian law and international criminal law.[3]

A. **International human rights law** imposes obligations on states to protect the rights of individuals and groups. The obligations imposed on states include a duty to protect against human rights abuses by third parties. States must take appropriate steps to prevent, investigate, punish and redress abuse by private actors. Moreover, standards have developed that extend the applicability of human rights law to non-state entities, including corporations. Consequently, it is the obligation of states and companies, and those who act on behalf of them, to respect international norms constitutes a core corporate social responsibility within the evolving legal framework for respecting human rights (self-regulating mechanisms and ethical standards, UN Global Compact, UN Guiding Principles).

B. **International humanitarian law** applies to situations of armed conflict and occupation: the obligations that derive from international humanitarian law bind not only states, but also non-state entities. Therefore, business corporations directly or indirectly involved in armed conflicts can be held responsible for violating international humanitarian law. Accountability for international humanitarian law violations is illuminated by reference to international criminal law, a body of law that includes serious violations of international humanitarian law.

C. **International criminal law** establishes individual criminal responsibility over war crimes, crimes against humanity and acts of genocide. Attribution of responsibility has extended to multinational corporations on account of their ability to perpetrate such violations. Corporations investing, conducting business with or otherwise involved in governments or groups which are active in conflict zones can find themselves in a situation of committing or furthering the commission of an international crime. To date, international

3 Throughout the paper we will be referring to violations of international law when the violations are applicable or subjected to the three normative frameworks, otherwise the legal framework will be specified.

criminal complicity has only been imputed to natural persons. There is a need for caution when considering the extension of individual criminal responsibility to business managers or employees. Applying international criminal law to corporations is a developing area of international law.

Therefore, the question is no longer whether non-state actors have rights and duties under international law, but rather what those rights and duties are. These rights and duties can be found in the main international human rights treaties: the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the Universal Covenant on Economic, Social and Cultural Rights. International humanitarian law is governed largely by the Geneva Conventions and the Hague Conventions, while international criminal law draws primarily from the Rome Statute of the International Criminal Court (ICC).

These instruments, if ratified, include the bases for domestic courts to exercise jurisdiction over violations of the provisions of international human rights law, international humanitarian law, and international criminal Jurisdiction refers to "a state's legitimate assertion of authority to affect legal interests."[4] The state has authority under the territoriality principle (when the offense occurs within one's own state), the nationality principle (when the perpetrator of the crime is a national of the state), the passive personality principle (when the victim of the crime is a national of the state), and the protective principle (when an extraterritorial act threatens the security of the state).[5]

States are also able to prosecute violations of international law under the universal jurisdiction principle, referring to, "a legal principle allowing or requiring a state to bring criminal proceedings in respect of certain crimes irrespective of the location of the crime and the nationality of the perpetrator or the victim."[6] Universal jurisdiction does not require the same connections to territory and nationality as the other bases do, because "it is based on the notion that certain crimes are so harmful to international interests that states are entitled – and even obliged – to bring proceedings against the perpetrator, regardless of the location of the crime and the nationality of the perpetrator or the victim."[7] The severity of the violation must amount to a war crime or crime against humanity in order for universal jurisdiction to be exercised by domestic courts. Crimes against humanity, as established by Article 7 of the Rome Statute of the International Criminal Court, include murder, extermination, enslavement, deportation or forcible transfer of a population, imprisonment in violation of fundamental rules of international law, torture, rape or sexual slavery, enforced disappearance of persons, and apartheid.[8] War crimes, as established by the Geneva Conventions and the Rome Statute, include similar

4 Kenneth C., "Universal Jurisdiction Under International Law."

5 Ibid.

6 Philippe, "The Principles of Universal Jurisdiction and Complementarity: How Do the Two Principles Intermesh?".

7 Ibid.

8 International Criminal Court, Rome Statute of the *International Criminal Court.*

crimes.[9] These crimes can, and should, be prosecuted in any state under the universal jurisdiction principle.

In addition to individual responsibility, international law is applicable to other non-state actors: corporations and business entities. This idea was first introduced during the Nuremberg trials, alongside the introduction of individual responsibility in international law. In *United States v. Krauch* (1947), the U.S. military tribunal prosecuted and convicted officials of the chemical company Farben of plunder, taking over industrial facilities in occupied territory, and slavery.[10] Even though Farben officials, not the company itself, were the subject of prosecution, the tribunal said that, "such action on the part of Farben constituted a violation of the Hague Regulations."[11] Similarly, in *United Kingdom v. Bruno Tesch* (1946), the owner of the company that provided the deadly gas used in the concentration camps was also prosecuted and convicted for violating the Hague Regulations.[12] Even though in both cases a corporate official, rather than the corporation, was convicted for the violation, the courts recognized that the corporations had committed violations of international law. The conclusion of the tribunal that the corporations violated international law necessarily implies that corporations have obligations under international law.

Similarly, two soft law[13] instruments were among the first to recognize the responsibility of the business to respect human rights: the International Labor Organization's Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy of 1977 and The Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises of 2000.[14] While soft law is not binding, it can be influential in practice and it has the potential to evolve into legally binding norms in the future.

In 2003, the United Nations Sub-Commission on the Promotion and Protection of Human Rights approved the Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights.[15] These Norms claimed to be a codification and restatement of various international instruments on human rights and as such, binding on corporations. However, in June 2006, United Nations Secretary General's Special Representative on Business and Human Rights, John Ruggie, declared the norms "dead" because they had taken international human rights instruments applying to state parties, and applied them to corporations. According to Ruggie, there was no basis in international law for

9 "Fourth Geneva Convention Relative to the Protection of Civilian Persons in Time of War."

10 Fauchald and Stigen, "Corporate Responsibility Before International Institutions," 1036.

11 Ibid.

12 William B. Lindsey, "Zyklon B, Auschwitz, and Bruno Tesch."

13 Soft law refers to rules that are neither strictly binding in nature nor completely lacking legal significance. In the context of international law, soft law refers to guidelines, policy declarations or codes of conduct which set standards of conduct. However, they are not directly enforceable.

14 "OECD Guidelines for Multinational Enterprises"; International Labour Organization, "Tripartite Declaration of Principles Concerning Multinational Enterprises."

15 United Nations Sub-Commission on the Promotion and Protection of Human Rights, "Commentary on Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights."

applying these norms to corporations. As a response to the failure of the Norms, John Ruggie issued Guiding Principles on Business and Human Rights, commonly called the "Ruggie Guidelines," in 2011.[16] The Guidelines are a, "principles-based conceptual and policy framework" to increase the protection of individuals against human rights violations perpetrated by corporations. The Ruggie Guidelines are now considered the "authoritative global reference point for business and human rights."[17]

Legal and Social Responsibilities of Corporations

Legal Responsibilities

The framework outlined in the Guiding Principles does not create new international legal duties for corporations, but encompasses all existing international rights and obligations and codifies them in one body. The framework rests on three principles: [18]

1. The state duty to protect against human rights abuses by third parties, including business;
2. The corporate responsibility to respect human rights;
3. The need for more effective access to remedies.

The responsibility of a corporation to respect human rights is realized by complying with the following:

1. Establishing a policy commitment to the realization of respect for human rights;
2. Assuming constant due diligence to identify, prevent, mitigate and report their human rights impacts;
3. Instituting processes to facilitate remediation for any adverse human rights impacts they are complicit in or directly cause.

The term "due diligence" involves identifying and addressing human rights impacts, taking action to prevent, mitigate, or remedy the impact, monitoring the effectiveness of the response, and reporting any adverse human rights impacts externally. The United Nations Human Rights Council endorsed and adopted the Ruggie Guidelines in 2011 and established a working group on transnational corporations and human rights to promote the implementation of the Guidelines.[19]

16 *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*.

17 Office of the High Commissioner for Human Rights, "New Guiding Principles on Business and Human Rights Endorsed by the UN Human Rights Council."

18 *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*.

19 UN Human Rights Council, "Resolution 17/4 Human Rights and Transnational Corporations and Other Business Enterprises."

Social Responsibilities

Corporate social responsibility, as opposed to legal responsibility, refers to a company obligations *vis-à-vis* society and their "social license to operate."[20] Corporate social responsibility is defined as, "a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders."[21] Claiming that a corporation has "social responsibility" means that their responsibility extends beyond making a profit for their shareholders to encompass responsibility towards their society, the environment, and sustainability.

The UN Global Compact (established in 2000) is, "the world's largest corporate social responsibility initiative."[22] The Global Compact encourages corporations to abide by ten principles in the areas of human rights, labor, the environment, and anti-corruption. The principles, although voluntary, derive from the Universal Declaration of Human Rights, The International Labor Organization's Declaration on Fundamental Principles and Rights at Work, The Rio Declaration on Environment and Development, and the United Nations Convention against Corruption. Currently, there are 12,000 corporate participants, who have voluntarily agreed to adopt the ten principles outlined by the global compact, making it the "largest corporate responsibility initiative in the world."[23] Of particular importance to this report are the principles pertaining to human rights. The first two principles state that, "businesses should support and respect the protection of internationally proclaimed human rights […] and make sure that they are not complicit in human rights abuses."[24] Thus, corporate members of the UN Global Compact should look to the UN Guiding Principles as the authoritative framework for the implementation of their social responsibilities under the Compact.

Definition of complicity

According to the Ruggie Guidelines, complicity refers to the indirect involvement in human rights abuses, where the actual harm is caused by another, whether a state body or non-state actor.[25] The explanatory statement to the Global Compact describes complicity as falling into one of three categories: direct, beneficial, or silent. The prohibition against direct complicity is found in international criminal law and refers to aiding

> In order for a corporation to be legally complicit in human rights abuses, their involvement must contribute substantially to the commission of the crime and they must have knowledge that their involvement is contributing to the harm. This standard does not require that the corporation have the intention to do harm, only knowledge that its involvement contributes to the harm.

20 Ruggie, *Protect, Respect and Remedy: A Framework for Business and Human Rights*.

21 "What Is CSR?".

22 Ruggie, *Interim Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises*.

23 The United Nations, "Overview of the UN GLobal Compact."

24 Ibid.

25 Ruggie, *Protect, Respect and Remedy: A Framework for Business and Human Rights*.

and abetting the commission of a crime in violation of international law. Aiding and abetting means "knowingly providing practical assistance or encouragement that has a substantial effect on the commission of a crime."[26] Beneficial complicity refers to a situation in which a corporation benefits from the human rights abuses committed by another. Silent complicity refers to the failure of corporations to address and condemn human rights abuses they are aware of in the states where they operate.

Legal liability only applies when corporations are directly complicit in human rights abuses. Therefore, in order for a corporation to be legally complicit in human rights abuses, their involvement must contribute substantially to the commission of the crime and they must have knowledge that their involvement is contributing to the harm. However, under international law this standard does not require that the corporation have the intention to do harm, only knowledge that its involvement contributes to the harm. In addition, legal liability does not attach to a corporation that is merely present in, or directly benefits from, a country committing human rights abuses.

Complicity also has a social component by which corporations are judged for their involvement in human rights abuses. Claims of complicity can lead to severe reputational damage, shareholder displeasure, and in extreme cases, divestment. This is especially the case for corporations that are involved in beneficial complicity and silent complicity. Although no legal liability attaches, the public will likely condemn the corporation for its involvement in human rights abuses.

Accountability: National and International

Corporations, both the parent company and its subsidiaries, are governed by the laws of the countries where they are based and the countries in which they operate. The country of a corporation is referred to as the "home state." The country where the corporate entity operates, whether parent or subsidiary, is called a "host state". There are several ways in which corporations can be held responsible for human rights abuses under international law, both in the home state and in the host state.

First, in the aftermath of World War II and the Nuremberg Trials, individuals, not just states, have recognized rights and duties under international law. Therefore, individual corporate executives and certain high-ranking corporate employees can be held legally responsible for violations of international law committed on behalf of the corporation. The International Criminal Court (ICC), established and governed by the Rome Statute, has jurisdiction over prosecutions for genocide, crimes against humanity, war crimes, and the crime of aggression perpetrated by individuals. Thus, individual corporate executives and employees can be held legally accountable for these crimes committed in their corporate capacity.

Second, many countries have passed national legislation that allows corporations to be prosecuted for complicity in violations of international law.[27] However, in this case

26 Ibid.

27 International Committee of the Red Cross (ICRC), *Business and International Humanitarian Law: An Introduction to the Rights and Obligations of Business Enterprises Under International Humanitarian Law*.

a corporation can only be held accountable for violations of international law that have been codified at the domestic level in accordance with states' obligations under international law. As of yet, on the international level the International Court of Justice (ICJ) and the ICC only recognize states and individuals, but not corporations. The ICJ has jurisdiction over states and the ICC has jurisdiction over individuals. Therefore if the corporation, as a legal entity, is prosecuted for complicity in international law violations, it will be at the domestic level and not in an international venue, and it requires domestic legislation that allows for their prosecution. In addition, the domestic standard for complicity is often a higher standard than the knowledge and substantial effect standard found in international law. For example, the United States domestic legislation on corporate complicity requires intent to assist in the commission of the violation.[28]

Third, in certain jurisdictions, when corporations assume privatized government functions, they will be considered state actors. Therefore, violations of international law which are committed by the corporation within this function can be attributed to the state and prosecuted as such.

However, there are still several obstacles to holding a corporation accountable. For example, parent companies and their subsidiaries are considered distinct legal entities, thus the parent company cannot be held liable for example in cases of human rights violations perpetrated by their subsidiaries in host countries.[29] This legal distinction can be breached in the rare instance that the parent company effects such a high degree of control over the subsidiary that it becomes a mere agent of the parent.[30] This is called "piercing the corporate veil" and is a relatively high standard to meet and corporations are often successful in shielding themselves from liability for actions taken by their subsidiaries.

Moral and Ethical Perception

Ethics are the moral principles that govern the behavior of individuals,[31] and business ethics are the moral principles that guide the way a business behaves. In the aftermath of many corporate scandals, such as Enron,[32] corporations have begun establishing Ethics Committees and Ethics Councils in order to avoid committing similar human rights violations. In addition, many corporations, including Facebook, Google, Amazon, Apple, Microsoft, etc. have introduced a Code of Conduct and Ethics to work as an internal constitution, communicating the company's underlying values and governing employee behavior and decisions.

28 "Bad Bedfellows."

29 Ruggie, *Protect, Respect and Remedy: A Framework for Business and Human Rights*.

30 Ibid.

31 Angell, "Ethics and Morality - a Business Opportunity for the Amoral?," 4.

32 Ernon is an U.S.A based Energy Company, which also provided financial and risk management services. In 2001, the company was bankrupt and most of its top executives were tried to fraud, after it has been revealed that the company's earnings had been overstated by several hundred million dollars. Top Ernon executives sold their company stock prior to the company's downfall, while lower-level employees were prevented from selling their stock.

In a recent example, Norway Pension Fund recently divested from an Israeli company, Elbit Systems. Norway's Finance Ministry said that the Fund's Council on Ethics has found the investment in Elbit Systems as constituting "an unacceptable risk of contribution to serious violations of fundamental ethical norms as a result of the company's integral involvement in Israel's construction of a separation barrier on occupied territory."[33] Similarly, the Finance Mister justified the decision saying, "[W]e do not wish to fund companies that so directly contribute to violations of international humanitarian law."[34] Norway Pension Fund's Council on Ethics has suggested divestment from companies damaging the environment and producing certain weapons for similar concerns about human rights abuses and corporate social responsibility.

Thus, a corporation's Council of Ethics or Codes of Ethics not only sets the ethical standard for the internal corporate community by establishing the values of the company, but it also alerts the corporation to its potential complicity in human rights abuses. Such institutions better enable corporations to comply with and implement the UN Guiding Principles and the UN Global Compact, thus fulfilling their obligation under international law to exercise due diligence and respect human rights.

33 Adams, "Norway's Pension Fund Drops Israel's Elbit."

34 Ibid.

Section Two

Involvement of Companies in Israeli Violations of International Law

For the past six years, a constant theme of the reports of the Special Rapporteur on the Situation of Human Rights in the Palestinian territory occupied since 1967 has been the consistent failure of Israel to comply with legal standards regarding the Annexation Wall, building and expansion of colonies, attacking the Gaza strip, pillaging water and land resources.[35] Moreover, in the past two years, the Special Rapporteur focused his attention on companies involved in activities related to the Israeli colonization enterprise, including corporate complicity with the violation of article 49 (6) of the Fourth Geneva Convention prohibiting an Occupying Power from transferring citizens from its own territory to the occupied territory. This effort aims to bring "a measure of accountability with respect to the human rights obligations of companies in conformity with international law and the United Nations Guiding Principles on Business and Human Rights".[36]

Information gathered by UN bodies and Missions, research institutes and human rights organizations show that business enterprises have enabled, facilitated and profited, directly and indirectly, from the construction and growth of the Israeli colonization industry, and other related activities that raise human rights violations concerns.[37] However, it is possible to demonstrate the involvement of companies in violations of international law perpetuated by Israel in the occupied Palestinian territory (oPt) in various ways.

The main forms of involvement, both of Israeli and international companies, according to Who Profits include:[38] involvement in the industry and agriculture in colonies, construction on occupied land, services to colonies, exploitation of occupied production and resources, control of population, private security

35 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, January 13, 2014.

36 "Corporate Complicity in International Crimes Related to Israeli Settlments in Occupied Palestine."

37 UN Human Rights Council, "Report of the Independent International Fact-Finding Mission to Investigate the Implications of the Israeli Settlements on the Civil, Political, Economic, Social and Cultural Rights of the Palestinian People throughout the Occupied Palestinian Territory, Including East Jerusalem," Section 96.

38 Who Profits is an Israeli research center specializing in exposing commercial involvement of companies in the Israeli control over Palestinian and Syrian occupied lands. For further information please see: http://www.whoprofits.org/

companies functioning in an occupied territory, the construction of the Annexation Wall, as well as providing other specialized equipment and services. Furthermore, the London Session of the Russell Tribunal on Palestine[39] divides acts attributable to corporations that have been characterized as support for or contributions to violations of international law into three categories:[40]

- "Supply of military equipment, material and vehicles to Israel that were used during the Gaza incursion, supply of security equipment used at checkpoints on routes leading to the construction of the Annexation Wall and the supply of security equipment to Israeli colonies in the occupies territories;
- Various kinds of assistance provided to Israeli colonies in the occupied territories;
- Forms of assistance for the construction of the Annexation Wall in the occupied territories."

Construction of the colonies and the Annexation Wall

Throughout Israel's 47-year occupation of the West Bank including East Jerusalem, it was determined to building colonies and expanding them into the oPt, in defiance of its international law obligations.[41] In its Advisory Opinion, the ICJ ruled that Israel's policy and establishment of colonies constitute breaches of the rules of international humanitarian law governing occupation, in particular article 49, paragraph 6, of the Fourth Geneva Convention, which provides that, "The Occupying Power shall not deport or transfer parts of its own civilian population into the territory it occupies".[42] Moreover, the most recent codification of population transfer is found in the Rome Statute of the International Criminal Court, which clearly defines forcible transfer of population and settler-implantation as war crimes and crimes against humanity.[43]

According to the 2013 report of the UN Fact-Finding Mission,[44] Israel continues to promote and sustain its colonization project through infrastructure and security measures, at the expense of violating international human rights law and international humanitarian law, and while preventing the establishment of a contiguous and viable Palestinian state which undermines the right of the Palestinian people to

39 The Russell Tribunal on Palestine is an international citizen-based Tribunal of conscience created in response to the demands of civil society. For further information please visit: "Russell Tribunal on Palestine."

40 "Russell Tribunal on Palestine: Findings of the London Session. Corporate Complicity in Israel's Violations of International Humanitarian & International Human Rights Law."

41 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, January 13, 2014.

42 International Court of Justice, "Advisory Opinion."

43 BADIL Resource Center for Palestinian Residency and Refugee Rights, *Israeli Land Grab and Forced Population Transfer of Palestinians, A Handbook for Vulnerable Individuals and Communities*.

44 UN Human Rights Council, "Report of the Independent International Fact-Finding Mission to Investigate the Implications of the Israeli Settlements on the Civil, Political, Economic, Social and Cultural Rights of the Palestinian People throughout the Occupied Palestinian Territory, Including East Jerusalem."

self-determination.[45] The UN Fact-Finding Mission also concluded that colonies seriously impact the rights of the Palestinians, such as: their rights to freedom of self-determination, non-discrimination, freedom of movement, equality, fair trial, not to be arbitrarily detained, liberty and security of person, freedom of expression, freedom to access places of worship, education, water, housing, adequate standard of living, property, access to natural resources, and that effective remedy are being violated consistently and on a daily basis.[46]

In order to examine the construction sector in Israeli colonies it is necessary to look in detail at certain industries such as real estate, housing construction, infrastructure projects and construction materials and equipment. Through construction and real estate, it is possible to cement Israel's colonialism most directly.[47] Moreover, involvement of companies in the colonization project includes supply of services and facilities such as construction, demolition, surveillance equipment, security services and tools, construction materials, heavy machinery and many others.[48]

Recent reports of various UN bodies focus their attention on "the possibility of corporate complicity in international crimes related to Israeli colonies in the West Bank, including East Jerusalem".[49] For example, in May 2013, The United Nations Special Rapporteur called for an immediate halt to construction of a colonial highway in Beit Safafa (East Jerusalem), which will cause "irreparable damage to the community, cutting off local roads and blocking access to kindergartens, schools, health clinics, offices, and places of worship".[50] He stressed that, "companies taking part in the construction of the illegal highway in Beit Safafa, […] must be held responsible," while naming the two main Israeli companies responsible for the construction, as well by mentioning that, "earth moving equipment of Volvo, CAT, Hyundai and JCB has been seen at the construction sites."[51]

Much of the route of the Annexation Wall is placed inside the West Bank, and takes into account the further expansionist designs of colonial communities.[52] With the construction of the Annexation Wall, Israel denies the Palestinians access to their lands; violates their property rights and seriously restricts their freedom of movement,

45 Ibid.

46 Ibid.

47 Anderson and Corporate Watch, *Targeting Israeli Apartheid*, 178.

48 UN Human Rights Council, "Report of the Independent International Fact-Finding Mission to Investigate the Implications of the Israeli Settlements on the Civil, Political, Economic, Social and Cultural Rights of the Palestinian People throughout the Occupied Palestinian Territory, Including East Jerusalem."

49 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, January 13, 2014, Section 39 .

50 Office of the High Commissioner for Human Rights, "Israel: UN Expert Warns against Israel's Plans for a Six-Lane Settlement Highway in East Jerusalem."

51 Ibid.

52 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, September 16, 2013, Section 44 .

thereby violating article 12 of the International Covenant on Civil and Political Rights.[53] Furthermore, the ICJ in its Advisory Opinion of 9 July 2004 emphasized the illegality of the construction of the Annexation Wall and its associated regime. In its ruling, the ICJ highlighted Israel's "[…] obligation to cease forthwith the works of construction of the [Annexation Wall] … to dismantle forthwith the structure therein situated, and to repeal or render ineffective forthwith all legislative and regulatory acts relating thereto."[54] Moreover, the ruling mentioned states responsibility by saying that:

> […] all States are under an obligation not to recognize the illegal situation resulting from the construction of the [Annexation Wall] in the Occupied Palestinian Territory, including in and around East Jerusalem. They are also under an obligation not to render aid or assistance in maintaining the situation created by such construction.[55]

The ICJ Advisory Opinion was endorsed by the UN General Assembly in its resolution ES-10/15. The illegal Annexation Wall involves 53 construction firms, 22 of which were still working in the construction of the Annexation Wall by 2011. The main forms of involvement of those companies contained providing "concrete slabs, cranes and maintenance equipment, infrastructure construction and equipment, fencing and detection systems, surveillance systems, cement and electro optical scanning radars."[56] However, involvement of companies is not limited to the actual construction of the Annexation Wall, but also to investments in those companies. In September 2009, for instance, the Norwegian Government Pension Fund sold its $5.4 million holding in Israeli defense contractor Elbit Systems Ltd. due to the company's supply of systems for the Annexation Wall. Norway's Minister of Finance commented on the divestment by saying that Norway do not wish to fund companies that are "so directly contribute to violations of international humanitarian law."[57]

Banks and finance services in the colonies

Involvement of Banks and other financial services is another form of maintenance and sustenance of the colonization industry, whether this is being carried out through providing loans to homebuyers and for building projects in colonies, or by providing financial services to Israeli local authorities in the West Bank and by physically operating in such locations.[58]

All Israeli banks are deeply involved in supporting and sustaining unlawful activities as such, by providing services in the occupied West Bank and occupied Syrian Golan Heights, while they are all well aware of the types and whereabouts of the activities

53 "Russell Tribunal on Palestine: Findings of the London Session. Corporate Complicity in Israel's Violations of International Humanitarian & International Human Rights Law."

54 International Court of Justice, "Advisory Opinion."

55 Ibid.

56 Anderson and Corporate Watch, *Targeting Israeli Apartheid*.

57 Avissar and Weissman, "Norwegian Gov't Pension Fund Exits Elbit Systems."

58 *Financing the Israeli Occupation: The Direct Involvement of Israeli Banks in Illegal Israeli Settlement Activity and Control over the Palestinian Banking Market*.

that are being carried out with their financial assistance.[59] In this regard, in January 2014, the Netherlands' largest pension fund management company has decided to withdraw all its investments from Israel's five largest banks because they have branches in the West Bank and/or are involved in financing construction in the colonies.[60]

The involvement of foreign banks in Israeli colonies in occupied Palestine have been recorded and criticized. For instance, the European banking group Dexia, was mentioned by the United Nations Special Rapporteur Richard Falk in 2013, and was warned that it may be held criminally accountable for serving as a conduit to transfer Israeli national lottery grants intended to finance the construction, sustainability and maintenance of colonies such as Ariel and Kedumim. Furthermore, the Rapporteur called on Belgium and France, the majority stakeholders of Dexia Group, to compensate Palestinians who have been directly harmed by the colonies to which Dexia Israel has provided loans or administered grants.[61]

Trade with companies in the colonies

Trade with companies located in Israeli colonies, or their products, is another form of involvement in Israeli colonialism. Agricultural export is one of the most profitable sectors in the Israeli market, with most of the produce bound for European countries. Much of the agricultural produce exported from Israel is grown in colonies in the oPt, exploiting water and other natural resources from occupied Palestinian land.[62]

Furthermore, industrial zones are at the forefront of Israel's colonization of Palestine. Most of Israel's industrial zones in the West Bank are connected to colonies and provide an indispensable economic backbone. There are approximately 17 Israeli colonial industrial zones in the West Bank, of which the most substantial ones are: Hinnanit, Barkan, Ariel, Ma'ale Efrayim, 'Atarot, Qiryat Arba' and Mishor Adumim.[63] Those industries are subsidized by the Israel, through low rent rates, special tax incentives and lax enforcement of environmental and labor protection laws.[64]

However, Israel and Israeli companies are labeling colony produce as products originating from "Israel", including those wholly or partially produced in colonies, before export. This was condemned by the UN Fact-Finding Mission report, saying that such companies have been accused by hiding the original place of production of their products, which creates a situation that "poses an issue of traceability of products for other states wishing to align themselves with their international and

59 Ibid.

60 Ravid, "Largest Dutch Pension Fund Boycotts Israeli Banks over Settlement Ties."

61 "Corporate Complicity in International Crimes Related to Israeli Settlments in Occupied Palestine."

62 *Made in Israel: Agricultural Exports from Occupied Territories*.

63 *Occupation Industries: The Israeli Industrial Zones*.

64 Anderson and Corporate Watch, *Targeting Israeli Apartheid*, 91.

Soda Stream is a manufacturer of home carbonation systems and drinks makers. The Israeli-Dutch Soda Stream is located in the industrial zone of the colony of Mishor Adomim. In 2010, Advocate General Yves Bot, Senior Adviser to the European Court of Justice, gave an opinion that Brita (a German company importing products from Soda Stream) should repay the money it had saved by illegitimately importing its stock under the preferential trade agreement existing between Israel and the EU. This is so because the company is located in the occupied Palestinian territory, not Israel. [65]

regional obligations. It also poses an issue in relation to consumers' right to information".[65] As a response to this policy, many states, stores and food chains abroad have called to label products from Israeli colonies.[66]

Pillage of Natural resources

Another area of involvement of companies could be linked with use and exploitation of Palestinian natural resources. For example Israel's water company "Mekorot" supplies all Israeli colonies in the West Bank. Mekorot took over responsibility for the water resources of the West Bank from the occupying forces in 1982.[67] The company was mentioned in various UN reports, most recent of which was a report of Human Rights Council in January 2014. The report sees a Dutch company's decision to terminate its contract with Mekorot as a positive development with regard to corporate conformity with international law and the Guiding Principles on Business and Human Rights.[68]

Pillaging of Palestinian natural resources is being committed in the occupied Dead Sea area by Ahava Dead Sea Laboratories (Ahava). 44.5 percent of its shares are owned by the colonies of 'Mitzpe Shalem' and 'Kalia'. The company works in mining and manufacturing products that utilize the mud extracted from the occupied Dead Sea.69 Report of the Special Rapporteur highlighted that the operations of Ahava have links with Israeli colonies, through exploiting Palestinian natural resources. Moreover, the report states that criticism of Ahava had come from governments and non-governmental organizations for its complicity in the colonization industry and by accusing the company of false advertising and misleading its customers, as it labels its products "products of Israel".[70]

65 UN Human Rights Council, "Report of the Independent International Fact-Finding Mission to Investigate the Implications of the Israeli Settlements on the Civil, Political, Economic, Social and Cultural Rights of the Palestinian People throughout the Occupied Palestinian Territory, Including East Jerusalem," Section 99.

66 Ravid, "Second EU Country to Recommend Labeling: Netherlands Calls on Stores to Label Products from Israeli Settlements."

67 Rabi, "Water Apartheid in Palestine - a Crime against Humanity?".

68 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, September 16, 2013, Section 42.

69 Nocoletti and Hearne, "Pillage of the Dead Sea: Israel's Unlawful Exploitation of Natural Resources in the Occupied Palestinian Territory."

70 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, January 13, 2014.

Israeli Military industry

Israel produces a wide range of military products, from ammunition, small arms and artillery pieces to sophisticated electronic systems and tanks. There are approximately 450 defense, aerospace and security firms in Israel, with estimated combined revenues of 3.5$ billion.[71] This industry provides large proportion of the weapons and equipment used by the Israeli military against the Palestinians, as well as high-tech repression and surveillance technologies used in the Annexation Wall, checkpoints and the killing of Palestinian civilians. Moreover, Israel's occupation provides a fertile testing ground for the development of its equipment which is frequently marketed as "combat-proven" or "battle tested".[72]

Corporations' actions of providing Israel with weapons and military equipment that assisted it in committing international law violations during operation Cast Lead, and most probably during the recent offensive Protective Edge, can involve acts of assistance that constitute complicity in Israel's violation of international law.[73] The Mission's report regarding the Gaza conflict that was issued in September 2009, supports the reliance on universal jurisdiction as an avenue for states to investigate violations of the grave breach provisions of the Geneva Conventions of 1949, prevent impunity and promote international accountability.[74] However, although state practice and customary international law do not clearly establish when a corporation will be held liable, but corporate officials could be held individualy responsible. Moreover, the development of international law may be used to hold corporations liable for aiding and abetting international crimes.[75]

On July 2011, the largest Palestinian coalition encompassing all Palestinian political parties, trade unions, NGOs and mass organizations, the Palestinian BDS National Committee (BNC), issued a call for an immediate and comprehensive military embargo on Israel. According to the call "A comprehensive military embargo on Israel is long overdue. It forms a crucial step towards ending Israel's unlawful and criminal use of force against the Palestinian people and other peoples and states in the region, and it constitutes an effective, non-violent measure to pressure Israel to comply with its obligations under international law".[76]

71 Anderson and Corporate Watch, *Targeting Israeli Apartheid*, 124.

72 Ibid., 125.

73 "Russell Tribunal on Palestine: Findings of the London Session. Corporate Complicity in Israel's Violations of International Humanitarian & International Human Rights Law."

74 Goldstone, *Human RIights in Palestine and other Occupied Arab Territories Report of the United Nations Fact-Finding Mission on the Gaza Conflict*.

75 Magraw, "Note Universally Liable? Corporate-Complicity Liability Under the Principle of Universal Jurisdiction."

76 "Military Embargo."

Section Three

Case Study: Kardan NV and Kardan Yazamut Ltd.

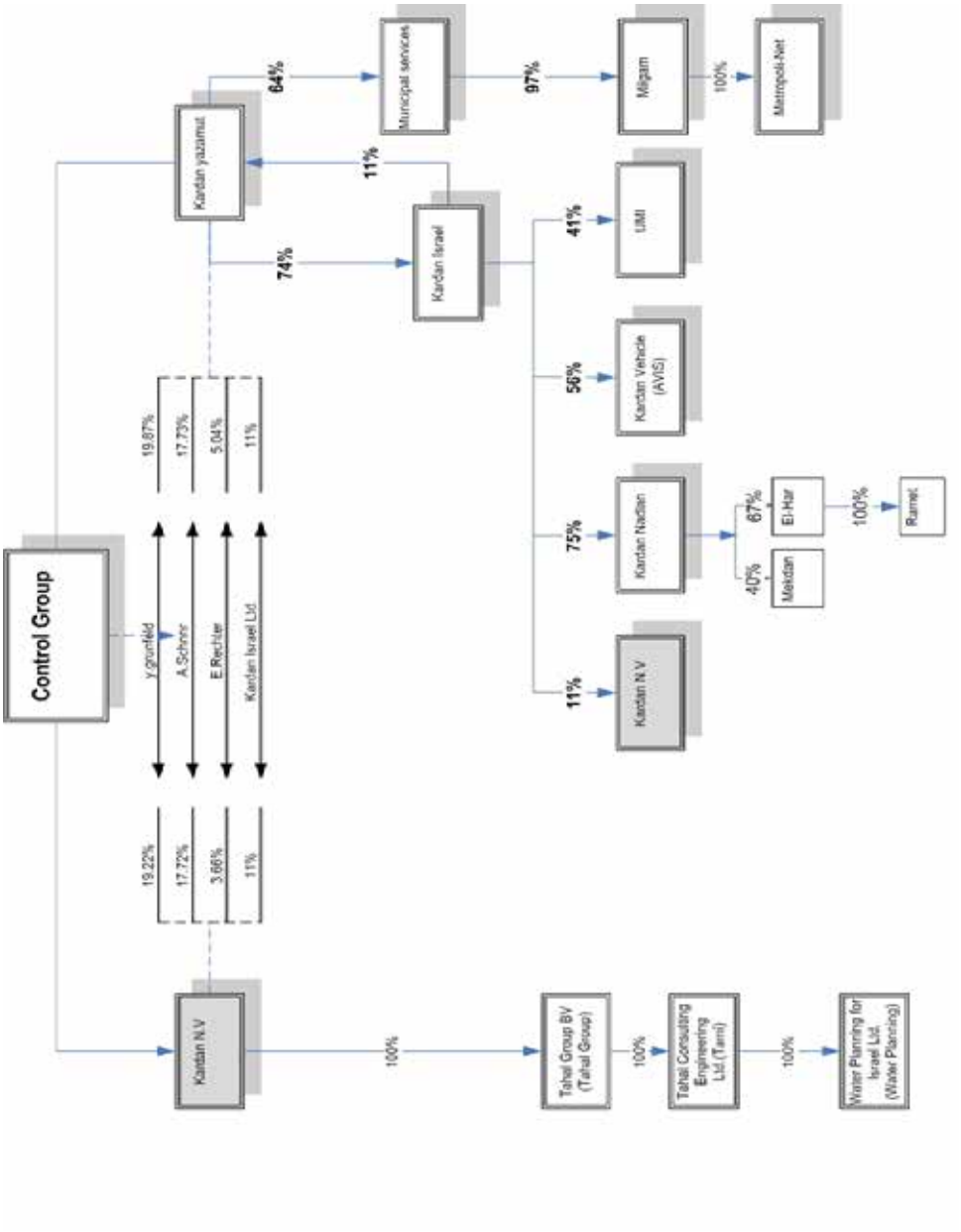
Background

Kardan N.V. and Kardan Yazamut Ltd. are two companies controlled by three Israeli businessmen: Yosef Greenfeld, Avner Avraham Schnur and the Rechter Family, who have a voting agreement that guarantees their control over the companies (see Diagram).

In this section we will focus on the subsidiaries of both mother companies who are operating in Israel and the oPt. Many of their activities are directly or indirectly profiting from the illegal Israeli colonialism in the oPt. However, since the mother companies operate in various fields, and because of the large number of their subsidiaries and activities, in addition to the lack of transparency regarding their activities in the oPt, we will focus on the involvement of the main relevant subsidiaries.

It should be noted that Kardan N.V. should be seen as the main responsible company for some of the current unlawful activities of the subsidiaries of Yazamut, which were made between 2003 and 2011, prior to the incorporation of Yazamut.

Diagram: this diagram shows the percentage of shares owned by the control group in Kardan NV and Kardan Yazamut. It also shows the percentage of control of both companies in the relevant subsidiaries researched in this paper.



A. Kardan NV

Headquarters: Netherlands.

Stock Market Listing: NYSE Euro next Amsterdam; the Tel-Aviv Stock Exchange.

Areas of Operation: Investment Company in the development of real estate, infrastructure projects, infrastructure assets, banking and retail lending, and others through its subsidiaries.[77]

Operation History: Since its establishment in Netherlands, Kardan N.V. has operated in Israel and the oPt (as well as in overseas markets). Its Israeli activities were mainly conducted through Kardan Israel (KIL), Milgam Municipal Services Ltd (Milgam), and Tahal Group B.V., and their subsidiaries in Israel.

In 2011 Kardan N.V. completed a spin-off process of its stakes in Israel.[78] It transferred Kardan's shares in KIL and Milgam to a newly incorporated Israeli company called Kardan Yazamut (2011) Ltd (Yazamut), while keeping its activities in Israel and the oPt only through Tahal Group B.V.

Revenues: 208 M EU[79] (273 Million U.S Dollars)

B. Kardan Yazamut (2011)

Headquarters: Tel Aviv, Israel.

Stock Market Listing: The Tel-Aviv Stock Exchange.

Areas of Operation: Primarily in real estate development activities, through five segments: Real Estate Development, Construction Works, Vehicle Sales, Short-Term Operating Lease, and Communication and Technology.[80]

Revenues: 648 M NIS (185 Million U.S Dollars)

Subsidiaries of Kardan Yazamut

Kardan Israel (KIL)

KIL operates in residential and investment property, and construction businesses. It is also involved in the sale, rental, and lease of vehicles, as well as operates in communications and technology sector. The company is based in Tel Aviv, Israel.[81]

Below we will be mentioning each of KIL's subsidiaries and their form of involvement

77 *KARDAN N.V. Amsterdam, the Netherlands IFRS Financial Statements (non-Statutory)*.

78 "Investor FAQ."

79 "Kardan NV (KARD:EN Amsterdam)."

80 "Kardan Yazamut (KRYT:Tel Aviv)."

81 "Kardan Israel Ltd (KRIS:Tel Aviv)."

in unlawful acts in the oPt, which can vary from opening businesses in the colonies, to constructing residential houses and infrastructures to the use of colonists and colonies, as well to the supplement of services to the municipalities of colonies.

El-Har/Ramet

El-Har is 67% owned by KIL. In February 2010, it purchased the construction and development company "Ramet Ltd". The company was purchased at the time when KIL was still a subsidiary of Kardan N.V, while Ramet being intensively active in construction works in occupied East Jerusalem and the West Bank, and it continued its activities in such projects after the purchase.

Ramet used to own a subsidiary "Ramet Trom" until 2009, which is located and operates in the colony industrial zone of Mishor Adomim. However, Ramet has been, and still is, involved in many construction works in occupied East Jerusalem, among them the constructions of residential houses in the colony of Har Homa,[82] located between Jerusalem and Bethlehem; the construction of the Beit Safafa Bridge; the Ramot Bridge, the French Hill Bridge and the Mount Scopus portal. The company has also constructed sewage systems in the old city in East Jerusalem, and it was also involved in the construction of the Strings Bridge, part of the light rail project in Jerusalem, which caused the confiscation of 0.08 Square Kilometer of Palestinian land, and which aims to connect the colonies in East Jerusalem with the city.[83]

In January 2011, while being an indirect subsidiary of Kardan N.V, the company started building a bridge over the Atarot Stream connecting Jerusalem with the northern West Bank bloc of colonies throughout road 443 - an Israeli-only road.[84] Currently, the company is involved in construction work for the Tel-Aviv Jerusalem A1 train,[85] which will require the construction of a permanent infrastructure on 6.5km through the occupied West Bank, expropriating privately owned Palestinian land with the aim to serve Israelis exclusively.[86]

EL-Har and Ramet are both actively and directly contributing to the construction of Israeli colonies and their infrastructure in the occupied territory, which could be deemed as an act of aiding and abetting in the commission of the crime of forced population transfer. Moreover, the companies are benefiting from such crimes, and they fail to address and condemn them, acts that could be seen as beneficial and silent complicity according to the Global Compact definition.

82 "HarHomah Neighborhood - Jerusalem."

83 Anderson and Corporate Watch, *Targeting Israeli Apartheid*, 192.

84 For further information on Route 443 and its implications on the Palestinians' rights please see: http://www.btselem.org/freedom_of_movement/road_443

85 "Haumah Station in Jerusalem for Israel Railways."

86 "Derail Israel's Unlawful A1 Train Project – End International Complicity."

Kardan Vehicle (AVIS)

On February 2013, Corporate Watch researchers documented Avis car rental office in the colony of Beitar Illit. This was verified through a phone call to the company,[87] as well another agency of the company, run through **Hayat Car Rental**, was found in the colony of Modi'in 'Ilit.[88] Moreover, these offices are not mentioned in the company's website among its other offices in Israel, but could be seen on the company's map showing the distribution sites where the company has offices.[89] However, by providing services in the two colonies mentioned, Avis is profiting from the illegal occupation of Palestinian land and contributing to the colonization economy. The fact of "hiding" these offices from the company's website, shows that the company is aware of its illegal actions, but still doing so.

An Avis car rental office in the Israeli colony of Beitar Illit (Source: corporateoccupation.org)

Universal Motors Israel Ltd (UMI)

The company's subsidiary "Y. Zarfati" operates a garage in the colony of Mishor Adumim industrial zone.[90] By this, the company is benefiting from the human rights abuses caused by the colonies.

Milgam Municipal Services Ltd. ("Milgam")

Milgam provides services to the local authorities, in the fields of water and collections, and it works in approximately 100 authorities and entities throughout Israel.[91] Between 2007 and 2011, Kardan N.V held 97% of Milgam's holdings, from which it dropped at the spin-off process in 2011, keeping the company owned by Kardan Yazamut.

87 "Avis: Driving the Occupation."

88 "Hayat Car Rental."

89 "Branches' Map."

90 "Y. Zarfati- Mishor Adomim."

91 "About the Company"

Milgam profits from the work it provides to colonies in the West Bank and in the Katzerin colony in the occupied Syrian Golan Heights. The company does collection activities for the local municipality of Efrat colony in the south of Bethlehem;[92] water bills' collections for the Karney Shomron colony local council;[93] it provides collection services to the Ariel colony;[94] and had made a survey for assets and property for Kiryat Arba' colony in Hebron.[95] Moreover, examining the company's vague map of distribution of services[96] indicates that the company is involved in activities in the Gush Etzion colonial area, colonies in the occupied northern part of the West Bank and in the Jordan valley. The blurring map could indicate the company's attempt to not mention clearly the municipalities it works in.

Metropoli-Net Ltd.

In 2010, while still being a subsidiary of Kardan NV Milgam had purchased Metropoli-Net Ltd. Metropoli-Net works in computer software solutions and Computer services business activities, and according to the company's website, it is involved in providing such services to municipality of the colony of Modi'in Elite,[97] the local councils of the colonies Alfei Menashe, Beit Arieh and Oranit,[98] and at the regional councils of the colonies Megillot Yam Hamelach and Bik'at Ha-Yarden in the occupied Jordan Valley.[99] Moreover, the company provides accountant systems for schools at the regional council of Mate-Benyamin, the municipality of M'aaleh Adomim and East Jerusalem colonies.[100] The company therefore is being involved in beneficial complicity as it is working and profiting from illegal colonies.

Kardan NV's Subsidiary

Tahal Water Planning for Israel Ltd. (Tahal)

Tahal was established by the government of Israel in 1952, in order to draw up long, medium, and short-term plans for the development of Israel's water resources and drainage facilities. The majority of shares (52%) were held by the government; the remainders were divided equally between the Jewish Agency and the Jewish National Fund. In 1961 the company established a subsidiary, Tahal Consulting Engineers Ltd., to undertake work on a commercial basis in Israel and abroad.[101] In 1983, Tahal formulated a master plan for development of treatment systems for all

92 "Working Plan and Budget for the year 2013."

93 "New collection services in Karnei Shomron."

94 "Management Office of Milgam Municipal Services L.T.D."

95 "Property Survey."

96 "Nationwide Dispersion."

97 "Municipalities."

98 "Local Councils."

99 "Regional Councils."

100 "From the Clients of account management for schools."

101 "TAHAL."

wastewater from colonies. However, the plan, which cost was estimated at the time at 110 million USD, was not implemented due to alleged budgetary constraints.[102] A UN report examining living conditions of the Palestinians in the occupied territory in 1985, mentioned Tahal and Mekorot as causing:

> […] total exclusion of Palestinian Arab peasants and farmers under Israeli rule from access to irrigation water. All Israeli Jewish settlements are connected to the national grid of running water supply and are fully electrified by the national electricity company before the first Jewish settler family sets foot in the place. Thus, Mekorot and Tahal regard it as their national mission to secure running water to every home in every Israeli Jewish settlement.[103]

In the early 1990s, a classified report of Tahal was issued, after being ordered by the Israeli government. The report details the vital areas that Israel should keep under its control to insure water provision, including almost all of the occupied Syrian Golan Heights, and vast areas in the West Bank and around Jerusalem, to ensure control over the Western Aquifer.[104]

Tahal was privatized and since 1995 became a wholly owned subsidiary of Kardan N.V. as an engineering company specializing in water and wastewater systems. However, the company resumed in acting in the planning and implementation of projects in the occupied West Bank and occupied Syrian Golan Heights, and by providing Israeli colonies with relevant infrastructures. Here are some of Tahal's main recent activities in the oPt:

Master Plan for Jerusalem's wastewater treatment system

This system includes three sewage treatment plants in Jerusalem and its surroundings: the western (the Sorek-Refa'im) Plant that has been operating since 1999. Two more plants – Homat Shmuel and Nabi Mussa – will treat the sewage of the eastern basin of Jerusalem. The construction of these two has begun in 2008.

The Western Sewage Treatment Plant (Sorek) serves the colonies around Jerusalem such as Giv'at Ze'ev and Beithar Iilit. This facility was not designed by Tahal, but it will be integrated into the company's sewage master plan.

The Eastern Sewage Treatment Plant (Nabi Mussa) will treat sewage from the north-eastern colony neighborhoods of Jerusalem (Neve Ya'akov and Pisgat Ze'ev), from Ma'aleh Adumim, Ma'aleh Adumim Industrial Zone and from a few more easterly colonies: Adam, Anatot, and Mitzpeh Yericho. The treatment plant is being built in the area of Nabi Mussa in the Jordan Valley, on a 0.2 Square Kilometer plot, and will be used for aerated lagoons. According to Tahal's design, the plant will have the potential to treat sewage from the Og basin and from the Kidron Valley.

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102 Hareuveni, Foul Play: Neglect of Wastewater Treatment in the West Bank, 10

103 *Living Conditions of the Palestinian People in the Occupied Territorie.*

104 The Western Aquifer Basin is the most productive water basin in Israel and Palestine, yielding the highest-quality water in the area. The aquifer formation extends from the western slopes of the West Bank, through large parts of Israel to the north of the Sinai Peninsula.

The Eastern Plant will replace the Og Reservoir, located near the Dead Sea, which is temporarily being used as a sewage treatment plant. The reservoir will continue to be used as a reservoir for treated effluent used in date trees irrigation within the colonial farms in the Jordan Valley.[105]

Project to dispose and reclaim wastewater from the Ayalon Region

This purified wastewater in the Ayalon Region, located between Jerusalem and Tel Aviv, will be used for irrigation of cotton, citrus, avocados, vineyards and industrial crops in the Ramla and Latrun areas, parts of which are located beyond the green line. During this project, a water reservoir was constructed in the Latrun Valley in the oPt.[106]

Master plan for water and Nature, 2014

At the request of the Water Commission, Tahal has recently prepared a national master plan for effluent reclamation, describing present conditions and prescribing a program for future development. The plan constitutes a framework for preparation of national and regional master plans for effluent reclamation.[107] In its report, Tahal incorporated many water streams, springs, Aquifers, natural reservoirs and parks that are located in both the occupied Syrian Golan Heights and the West Bank.[108]

Tahal – Mekorot

Mekorot Water Co. Ltd is the Israeli government's executive arm in Israel and the oPt for water issues. In East Jerusalem and other parts of the occupied West Bank, Mekorot supplies water to the colonies. It also supplies a substantial share of the water consumed by Palestinians, who are prevented from developing their own water sector. As a result, Mekorot is actively involved in conducting and maintaining the Israeli occupation and colonization project.[109] Moreover, Mekorot is responsible for the international crime of pillage of natural resources in occupied territory, as the company operates some 42 wells in the West Bank, mainly in the Jordan Valley region, which mostly supply Israeli colonies.[110]

The tight collaboration between Tahal Group BV and Mekorot Water Co. Ltd. did not cease or ease by the privatization of Tahal. According to Tahal's formal reports, the primary operations of Tahal Group in project planning in Israel in the sector of water systems and facilities are with Mekorot Co. which uses Tahal Group as one of its primary planners. The planning operations done for Mekorot Co. include general

105 "TAHAL Group International."

106 Ibid.

107 "Wastewater Treatment."

108 *Master Plan for Water and Nature*.

109 *MEKOROT's Involvement in the Israeli Occupation*.

110 "International Week Against Mekorot: 30-22 March 2014 Say NO to Water Apartheid, Stand for Water Justice!".

and detailed planning of water systems including water lines, pumping stations, equipment, drilling, reservoirs and pools, water treatment facilities, safety facilities, etc. As of March 2014, Tahal Group is operating approximately 640 projects for Mekorot Co. of various types, scope and duration.[111] Some of this great number of mutual projects between the companies are being designed and implemented in the oPt as the ones mentioned above, as well in controlling Syrian Golan's water resources, in which Tahal and Mekorot are considered as primarily actors.[112]

Legal Examination of Kardan NV and Yazmout's activities

Many of the activities run by the direct and indirect subsidiaries of the two mother companies could be attributed to acts of complicity in the Israeli colonization project, which as we have shown, have been condemned by many UN reports and by the ICJ. Moreover, their activities within the various areas of the colonization project can be seen as practical assistance that has a substantial effect on the commission of crimes and human rights violations. Primarily the acts of planning and implementations of water master plans and projects for water infrastructure by Tahal in the oPt, or the very material constructions work made by El-Har and RAMET for the benefit of the colonies in the oPt. Furthermore, all of the companies examined are directly benefiting from the human rights abuses committed by Israel, and where it seems that all the companies are aware of their illegal activities. For instance, Tahal, which used to be Israel's leading water engineering public company had continued consistently with its activities in the oPt after privatized and purchased by Kardan NV, disregarding that a UN report had criticized its activities already in the mid-1980s and despite that its major client (Mekorot) is being accused for grave human rights abuses. On reply to a request sent to Kardan NV by human rights organizations in the Netherlands, asking for the company's policy regarding the occupation, Kardan NV answered that it is active in Israel and adheres to local and international laws.[113] This emphasis that the company has been asked for the alleged accusations and that it does not deem them as true, or require any investigations.

Moreover, the activities of the companies contradict the international obligations codified in the United Nation's Guiding Principles on Business and Human Rights. In this regard, Kardan NV claim to adopt Environmental and Social (ESG) behavior. However, in its official papers, the company never referred to the impact of its activities on the Palestinians, but only to the environmental and workers' rights aspects. Therefore, Kardan NV and its stakeholders are not respecting their claim for Social behavior, which according the UN Guiding Principles the company should respect human rights and create suitable mechanisms assuming constant due diligence to identify, prevent, mitigate and report their human rights impacts. Otherwise, by claiming to adopt ESG behavior, Kardan is misleading its stakeholders, clients and workers, mainly as many of its activities could be accused of aiding and abetting international crimes and of committing grave human rights abuses. In this

111 "Annual Report Kardan ('the Barnea Report') Pusuant to Israeli Law."

112 Anderson and Corporate Watch, *Targeting Israeli Apartheid*, 224.

113 Van Gelder, Kuepper, and Nijhof, *Dutch Economic Links with the Occupation*.

regard, the Government Pension Fund of Norway should reconsider its investment in Kardan NV in which it constitute the biggest institution shareholder, similarly to its drop from Elbit Systems in 2009 on ethical grounds.

There are several ways in which corporations can be held responsible for violations of international law, both in the home and host states. In Yazamut's case, it would be very hard to act against the company in Israeli domestic legal system, as Israel's legal system does not address the illegality of the colonies. However, Kardan NV, being a Dutch company, can be held responsible under Dutch Civil Code, where both crimes and crimes against humanity are criminalized by article 4 and 5 of the Dutch International Crimes Act. Moreover, according to the Dutch Civil Code, activities committed by subsidiaries (Tahal and the other subsidiaries functioning in the oPt until 2011) can be attributed as acts committed by the mother company (Kardan NV), although such attribution should depend on the level of influence that Kardan NV can exercise over its subsidiaries. However, Kardan NV can be liable by Dutch civil law, when the company (1) has committed an unlawful act, (2) the plaintiffs have suffered damage, and (3) there is a casual link between the unlawful act and the damage suffered.

In a similar case, the Dutch Prosecutor's Office opened a criminal investigation into the activities of the Dutch company Riwal, which was suspected to be involved in human rights violations through committing construction works for the Annexation Wall in the oPt. Although the case was dismissed by the Dutch Public Prosecutor after three years of investigations, he also affirmed that Dutch companies are expected to steer clear of any involvement in violations of the Dutch International Crimes Act and the Geneva Conventions, and it has been clear that such violations are being taken seriously by the Dutch Public Prosecutor.[114]

Diplomatic measures

The Special Rapporteur in his report from January 2014, called on states, particularly the European Union and the United States, to take further steps regarding the responsibility of businesses operating in the oPt, in line with their statements protesting the expansion of colonies, in order to ensure a genuine commitment to human rights and international law.[115]

In addition to the raising attention to complicity of companies in Israel's violations of international law, it is also notable the increasing measures taken by the EU and EU countries in this regard. A recent issuance by the Government of the United Kingdom and Northern Ireland of guidelines for businesses, which for the first time outline the risks of trading with Israeli colonies, have been seen by the Special Rapporteur as

114 Al-Haq, "Prosecutor Dismisses War Crimes Case against Riwal."

115 UN Human Rights Council, *Report of the Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied since 1967, Richard Falk*, September 16, 2013.

an encouraging act.[116] Moreover, the publication of the "EU Guidelines"[117] specifies that, "all agreements between the State of Israel and the European Union must unequivocally and explicitly indicate their inapplicability to the territories occupied by Israel in 1967".[118]

These actions were followed by issuing warning statements by seventeen EU countries,[119] warning their citizens against doing business with Israeli colonies, which may cause individuals or businesses to carry legal and financial risks, as well as risks to their reputations.[120] Finally, on February 2014, the European Commission, the EU's executive body, enacted procedures under which the EU would no longer recognize the authority of Israeli veterinary services for livestock in the West Bank, East Jerusalem or the occupied Syrian Golan Heights, making importing to EU countries becomes virtually impossible. The new procedures have affected other items exported to Europe dairy exporters were also told to separate items coming from colonies from those originating within Israel's 1949 borders.[121]

These increasing positive measures regarding involvement of companies in Israel's violations of international law are still insufficient, and appropriate action is needed to be taken to end such practices and ensure appropriate reparation for the affected Palestinians.

116 Ibid.

117 *Guidelines on the Eligibility of Israeli Entities and Their Activities in the Territories Occupied by Israel since June 1967 for Grants, Prizes and Financial Instruments Funded by the EU from 2014 Onwards*.

118 Ibid.

119 The countries are: Italy, Spain, Germany, Britain, Ireland, Portugal, Austria, Malta, Finland, Denmark, Luxembourg, Slovenia, Greece, Slovakia, Belgium, Croatia and France.

120 Ravid, "12 More EU Countries Warn against Trade with Israeli Settlements."

121 Ravid, "Poultry Products Originating from Israeli Settlements No Longer Sent to Europe amid EU Sanctions."

Recommendations

States

1. States should take appropriate measures to ensure that business enterprises domiciled in their territory and/or under their jurisdiction, including those owned or controlled by them, respect human rights throughout their operations.
2. States have the obligation to enforce existing law against corporations when they are acting in violation of international law and standard.
3. States should ensure that there are sufficient remedies available and are accessible to victims of corporate violations of international and domestic law.

Non-State Actors

1. All companies must respect international law and the Guiding Principles on Business and Human Rights.
2. Individuals, groups and organizations may take necessary measures to secure compliance of corporations with international law. These measures could include acts of boycott, divestment, urging shareholders holding corporations to account and by holding them legally liable.

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