

# SOMO

The logo consists of the letters 'S', 'O', 'M', and 'O' in a bold, blue, sans-serif font. The first 'O' contains a black silhouette of an oil rig with a yellow flame at the top, set against a dark blue circular background.

## Powering injustice

Exploring the legal consequences  
for states and corporations involved  
in supplying energy to Israel

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# Executive summary

This report examines how **foreign trade and investment in Israel's energy sector** may contribute to **grave violations of international law** being perpetrated by Israel in the Occupied Palestinian Territory, including in Gaza. It considers **the obligations of states and the responsibilities of companies** involved in the supply of energy to Israel.

The report is framed in light of two important determinations made by the International Court of Justice (ICJ) in 2024.

On 26 January 2024, the ICJ concluded that there was a plausible risk of Israel committing acts of genocide in Gaza. The Genocide Convention obliges states to take action to prevent genocide. The ICJ has clarified that this obligation arises from the moment states are aware of a serious risk that acts of genocide are being committed. States were made aware of the risk of genocide in Gaza by the ICJ's 26 January order.

On 19 July 2024, the ICJ determined that Israel's occupation of the Gaza Strip and the West Bank, including East Jerusalem, is unlawful, along with the associated settlement regime and the annexation and use of Palestine's natural resources. The Court made clear that third states must "abstain from entering into economic or trade dealings with Israel [...] which may entrench its unlawful presence in the territory". Furthermore, third states must "take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israeli in the Occupied Palestinian Territory".

The ICJ's findings have direct relevance for foreign investors and companies. Under widely accepted international standards on business

and human rights, including the UN Guiding Principles (UNGPs), companies must respect all human rights. The UNGPs, by their nature, must be read in light of international human rights and humanitarian law, and the authoritative interpretation of these laws. In addition to compliance with international standards, depending on the context, companies involved in the supply of energy to Israel may also face risks of legal liability if their contribution to unlawful acts reaches the threshold of complicity.

Energy, or fuel to produce energy, plays a significant role in Israel's military operations and unlawful presence in the Occupied Palestinian Territory. Israeli military vehicles, including jets and tanks, which have been used in the commission of crimes under international law in Gaza, require substantial amounts of fuel to operate. Israel has considerable dependency on imports of fuel, particularly military jet fuel and crude oil, which is refined in Israel and supplied to the military, amongst other end users. SOMO identified deliveries of crude oil, and liquid fuel such as gasoline, diesel, and jet fuel, to Israel in the last year, involving the United States (U.S.), Brazil, and Azerbaijan amongst the largest suppliers. Data also shows deliveries from Greece, Albania and Kazakhstan, among others. Military jet fuel is coming from the U.S.

Israeli settlements are one component of what the ICJ has declared as Israel's illegal occupation of Palestinian territory. Israel's electricity grid directly incorporates illegal Israeli settlements located in the West Bank, including East Jerusalem and the occupied Syrian Golan. Nearly all of Israel's electricity comes from gas, coal or renewable energy. Gas is the main fuel, accounting for more than 70% of electricity generated. Most gas comes from Israel's offshore gas fields, several of which are operated by foreign oil and gas companies. Israel imports coal,

with Russia and South Africa being major source countries. Coal contributed 17.5% to the grid in 2023. Wind and solar power contributed just over 10% in the same year. Multiple renewable energy projects in Israel involve foreign companies and investment.

As a matter of policy, Israel's electricity grid does not differentiate between civilian infrastructure within its 1948 borders and illegal settlements. The fact that the provision of electricity services to settlements is done through the national grid reinforces the view expressed by some Israeli policymakers that the settlements are part of Israel. SOMO's analysis makes the case that foreign investments in the generation of electricity for Israel's grid, and specifically trade in coal and investment in gas extraction and renewable energy projects that supply the grid, constitute trade and investment relations that "assist in the maintenance of the illegal situation created by Israeli in the Occupied Palestinian Territory."

In relation to the ICJ's finding that there is a plausible risk of genocide in Gaza, third states and business actors have been put on notice. The gravity of the situation was underscored when, in November 2024, the International Criminal Court issued arrest warrants for Prime Minister Benjamin Netanyahu and former Defence Minister Yoav Gallant for suspected crimes against humanity. In December 2024, Amnesty International unambiguously concluded that Israel is committing genocide in Gaza.

Companies involved in coal exports or gas extraction and renewable energy projects in Israel are also, following the July 2024 ICJ advisory opinion, on notice and must act. While the ICJ's determination places obligations on States, the Court's opinion is critical information in terms of corporate human rights due diligence and establishing knowledge of the potential for a company or its executives to be involved in violations of, or crimes under, international law.

The report concludes that foreign governments have an obligation to end the supply of fuel to Israel unless they can guarantee it will only be

used for non-military purposes. This includes both a ban on the export of crude oil, military jet fuel, and other fuels, and a prohibition on transport of these commodities through their territory.

The report also argues that states should end the supply of coal to Israel where there is no means of ensuring it does not end up supplying electricity to settlements, on the basis that this constitutes trade dealings with Israel, which may entrench its unlawful presence in the Occupied Palestinian Territory.

With respect to foreign investment in gas exploitation and renewable energy projects in Israel, the home states of foreign multinationals which are invested in these enterprises should take steps to prevent such investment relations insofar as they assist in the maintenance of the illegal settlements. This may include advisory, regulatory and legal action to support companies to implement effective due diligence measures and, where necessary, divest from Israel.

The corporate responsibility to respect human rights requires companies to act, even if states do not. Companies investing in Israel's energy sector or involved in the trade supply chain of fuels, including jet fuel, crude oil, refined oils and coal, should urgently review their engagement and conduct enhanced due diligence assessments which examine the risk that they are contributing to violations of international law. Where companies cannot identify measures to prevent their involvement, or risk of involvement, they should divest.

Given the need to balance divestment from the energy sector with the protection of the rights of Palestinians and Israelis to access energy necessary for heat, cooking, health and wellbeing, companies should give clear notification and timeframes for their divestment. They should also seek the support of their home states in ensuring civilian access to energy, making clear access must cease to be discriminatory. The report outlines several measures which can be brought to bear to allow responsible divestment while respecting human rights.

# Introduction

Israel continues its military and starvation campaign in the Gaza Strip, which the **International Court of Justice** (ICJ)<sup>1</sup> warned could amount to genocide, and which numerous **UN experts**<sup>2</sup> and **Amnesty International**<sup>3</sup> have concluded indeed does constitute **genocide**. Almost 46,000 Palestinians have been killed in Israel's military attacks across the Gaza Strip. Some 10,000 people are missing, feared dead in the rubble, and approximately 222,400 Palestinians are estimated to have died due to a lack of access to food, water, medical care, and shelter.<sup>4</sup>

Under the Convention on the Prevention and Punishment of the Crime of Genocide (**Genocide Convention**), states have an obligation to “employ all means reasonably available” to them in order to prevent genocide.<sup>5</sup> The ICJ has clarified that this obligation arises from the moment states are aware of a serious risk that acts of genocide are being committed.<sup>6</sup> This threshold was crossed when the ICJ issued its 26 January 2024 ruling, and has been reinforced by many subsequent authoritative reports.

In March 2024, the **UN Special Rapporteur on the situation of human rights in the Palestinian territory occupied since 1967**, stated that there are “reasonable grounds to believe the threshold indicating Israel’s commission of genocide is met.”<sup>7</sup> On 5 December 2024, based on extensive research, Amnesty International went further and concluded that “Israel has committed and is continuing to commit genocide against Palestinians in the occupied Gaza Strip.”<sup>8</sup> The human rights organisation found that Israel has carried out acts prohibited under the Genocide Convention, with the specific intent to destroy Palestinians in Gaza.

The genocide is taking place within the context of a prolonged military occupation of the Gaza Strip and West Bank, including East Jerusalem (Occupied Palestinian Territory), which the ICJ in its **19 July 2024 advisory opinion** determined is illegal and must be brought to an end “as rapidly as possible.” In relation to the West Bank, the Court reaffirmed the illegality of the settlements, concluded that Israel maintains a system of racial segregation and apartheid, and stated that all settlers should be evacuated from the Occupied Palestinian Territory.

Further to its determination in its July 2024 advisory opinion that Israel’s occupation is illegal, the ICJ set forth binding obligations on states, including that they “abstain from entering into economic or trade dealings with Israel concerning the Occupied Palestinian Territory or parts thereof which may entrench its unlawful presence in the territory” and that they “take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory.”<sup>9</sup>

The ICJ’s July 2024 advisory opinion, therefore, has direct relevance for trade with and investment in Israel and, by extension, for foreign investors and companies that are involved in trade and investment.

Despite the mounting evidence of gross violations and crimes under international law being perpetrated by Israel, foreign states and companies continue to provide Israel with the means to maintain its unlawful military operations and its unlawful military and settler presence in the Occupied Palestinian Territory. One of the most significant of these means is energy, or fuel to produce energy.

This report examines how different energy supply chains, involving third states and multinational companies, contribute to Israel’s ongoing violations of international law. More specifically, the report looks at how the supply of natural gas, crude oil, fuel, coal, and renewable energy intersects with both the violations perpetrated by Israel in Gaza and the manner in which Israel maintains and expands unlawful settlements, which are one element its unlawful occupation.

The briefing concludes with recommendations to third states and companies on how they can ensure their policies and conduct are in compliance with international law.

## **Methodology**

This report is based on an extensive review of reports which document violations of international law being committed by Israel in the Occupied Palestinian Territory, including the assault on Gaza, as well as legal analysis of the crimes and violations, in particularly that of the International Court of Justice.

The report focuses on the role of energy supply chains in contributing to the documented violations and crimes. SOMO used trade databases and open-source data on investment and shipping to identify the state and corporate actors involved in a range of energy supply chains, and to track shipments of various fuels. Prior to the publication, SOMO contacted 24 companies involved in energy supply to Israel, sharing our findings and giving them the opportunity to respond. Only one company responded with a clarification that is reflected in the report.

# Energy provision to illegal settlements

The ICJ's landmark advisory opinion of July 2024 declared that **Israel's occupation** of Gaza and the West Bank, including East Jerusalem, **is unlawful**, including the associated settlement regime. In this section, **we focus on the intersection of energy supply chains and the maintenance of illegal settlements** as one of the elements of Israel's illegal occupation.

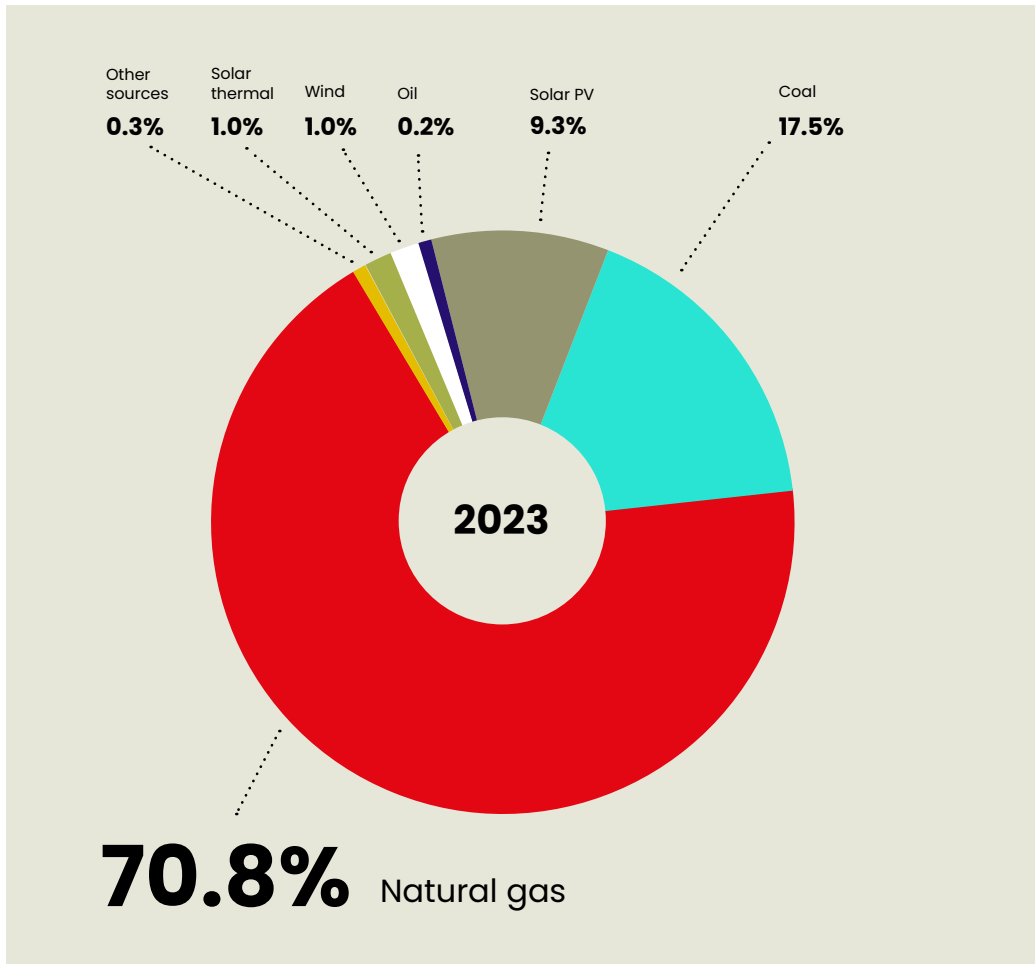
Electricity, fuel, and natural gas are among the key resources used to establish, maintain, and expand illegal Israeli settlements across the West Bank, including East Jerusalem. Without access to these sources of energy, settlements would not be able to maintain basic services (e.g. transportation, construction, heating) or daily household activities.

**The section below examines how the settlements access electricity, fuel, and natural gas.**



## Settlements connected to Israel's electricity grid

Israel generates electricity by processing natural gas, burning coal, and generating renewable energy, mostly wind and solar power.

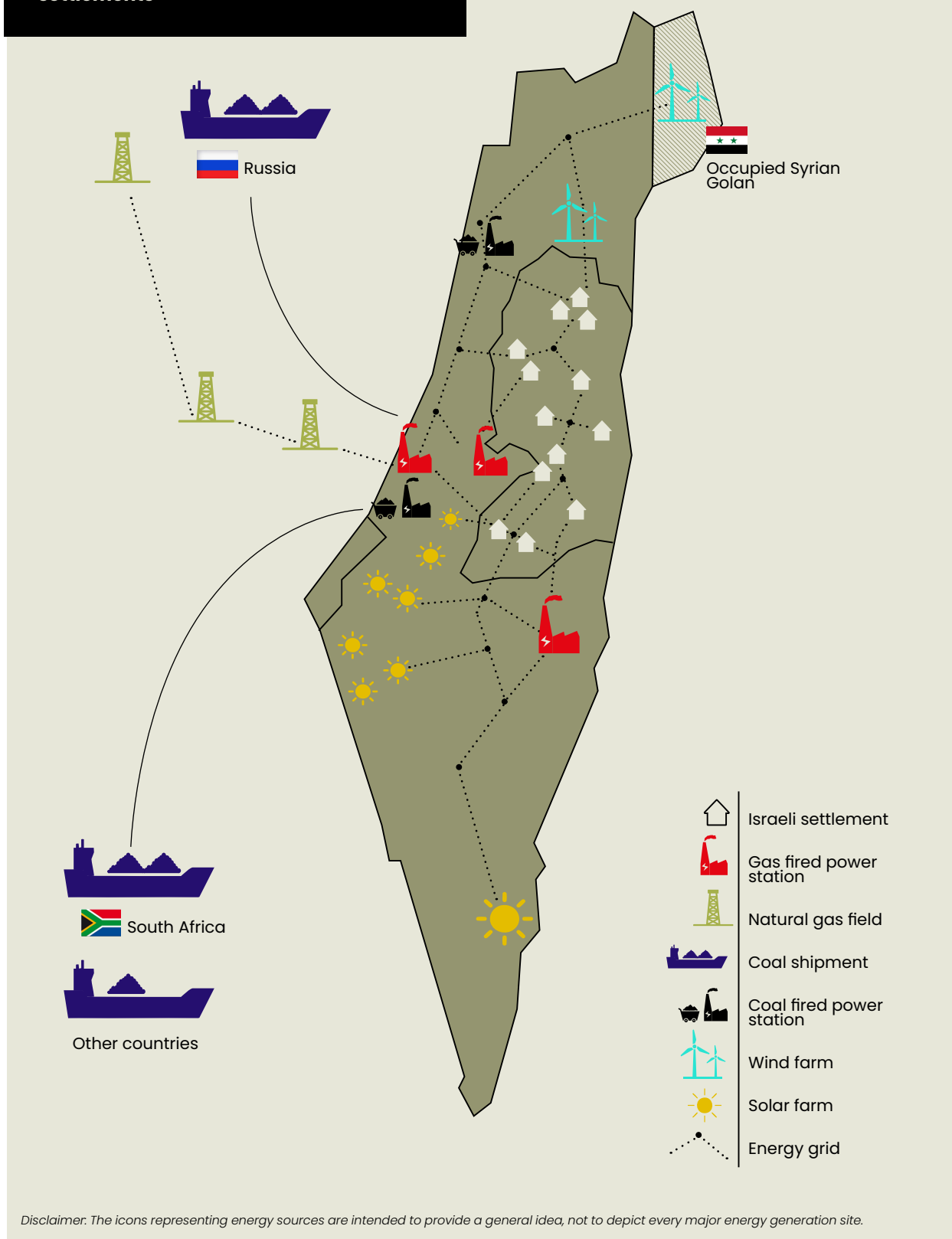


Source: International Energy Agency.

Electricity generated by coal or gas-fired plants, or by solar or wind farms, enters the national grid and is distributed to end users by the Israel Electric Corporation (IEC), or by private distribution companies using the IEC grid.<sup>10</sup> IEC holds the license for storing and transmitting electricity in Israel and the settlements in the West Bank, including East Jerusalem.<sup>11</sup>

Israel's electricity grid network directly incorporates illegal Israeli settlements located in the West Bank, including East Jerusalem, and the occupied Syrian Golan, into the civilian infrastructure within Israel's 1948 borders.<sup>12</sup> Israeli authorities refer to the West Bank as "Judea and Samaria," the area's biblical name, as if it were a region or province within Israel.

## Energy supply chains contributing to electricity supply to the illegal Israeli settlements



In legal,<sup>13</sup> financial,<sup>14</sup> and infrastructural terms,<sup>15</sup> Israel administers and services the illegal settlements as if they were part of Israel's territory. As a matter of policy, Israel's electricity grid does not differentiate between civilian infrastructure within its 1948 borders and the illegal settlements.<sup>16</sup> Therefore, whatever energy is generated and brought onto the national grid contributes to providing electricity for the Israeli settlements.

The entirety of Israel's electricity grid is managed by Israel Independent System Operator Ltd. ("Noga"), a state-owned company responsible for operation, maintenance and expansion of the electricity grid.<sup>17</sup> In 2021 Noga became responsible for managing the electricity grid in terms of operations and production.<sup>18</sup>

Israel's electricity grid is unconnected to that of any other country,<sup>19</sup> meaning that all electricity generated within Israel is consumed within Israel and the Occupied Palestinian Territory as well as the occupied Syrian Golan.

IEC's 2023 financial report states that "electricity that is generated by [IEC] and by the private electricity producers, is transferred by [IEC] through its transmission grid. The transmission grid is deployed throughout the State of Israel and the territories that have been subject to its rule since June 1967 (East Jerusalem and the West Bank)."<sup>20</sup> The report further states that "the assets of [IEC] in the field of operation include assets, mainly grids and lines, which are in Judea and Samaria (the West Bank) (including in the territories of the Palestinian Authority)."<sup>21</sup>

The director of IEC has spoken plainly about the incorporation of settlements into the Israeli national grid while discussing power outages in May 2023: "The outages are the result of poor maintenance of the electric grid, as well as a failure to separate the grid in areas that serve Jewish residents in Judea and Samaria, from the parts situated within the Palestinian Authority. There is just one grid...The residents of Judea and Samaria are no less important than any other resident of the country, and they need to receive a quality power supply in accordance with their needs."<sup>22</sup>

New settlements are periodically incorporated into the national grid by way of government order.<sup>23</sup> Even so-called outposts – settlements which are considered illegal under Israeli law – can be connected to the grid as this is a "basic living condition" according to Ronen Peretz, Director-General of the Prime Minister's Office.<sup>24</sup>

During 2023, Israel accelerated its continued expansion of settlement infrastructure through renewable energy 'solar farms' and electricity infrastructure developments in the West Bank, with over ten newly completed renewable energy projects that will benefit only Israeli settlers. In total, Israel has planned 23 renewable energy projects in the West Bank and proposed a high-voltage transmission line that extends nearly the entire north-south expanse of the territory.<sup>25</sup>

The Israeli state treats Israeli settlers as inhabitants of Israel, which is strikingly illustrated by one settler sharing her perspective on the servicing of the settlements in a media interview: "We 'settlers' are Israelis, and we enjoy the democratic support of the country. Some people assert that being outside the Green Line makes us illegitimate. But the fact is that I pay Israeli property taxes, get my electricity from the national grid, use the national health care system, and my kids are taught the Israeli school curriculum in school."<sup>26</sup>

The wholesale incorporation of illegal settlements into the Israeli national grid makes it impossible for third states or companies providing inputs to the Israeli electrical system, whether in the form of fuel, infrastructure, or financing, to prevent those inputs from being used to support the maintenance and advancement of the settlements.

In 2011, Israel moved to penalise a refusal by companies to service the Israeli settlements, passing a 'Boycott Law' which prohibits intentional avoidance of economic relations with, i.e. a 'boycott' of Israel, actors connected to the state, or areas under Israeli control. In practice, this means that energy companies that service Israel but refuse to service the illegal Israeli settlements can be subjected to tort claims and sanctions under Israeli law.<sup>27</sup>

## **Fuel: a supply network for illegal settlements**

Refined fuel is provided to or used in Israeli settlements in the West Bank in a variety of ways. One is through the operation of a network of petrol stations across Israel and the Israeli settlements in the West Bank, servicing Israeli settlers. These petrol stations are owned and operated by Israeli oil and gas companies, including Delek and Sonol.<sup>28</sup> As reported by Data Desk, it appears both companies source fuel for their filling stations from a refinery in Haifa that refines imported crude oil.<sup>29</sup> Since 2022, Israeli army vehicles, including Israeli army fuel tankers, can fuel up at 416 petrol stations owned by these companies using a special fuel card.<sup>30</sup> This includes petrol stations in settlements in the West Bank.

Major Israeli oil and gas companies owning petrol stations operate in the Occupied Palestinian Territory. Each of the Delek Israel Fuel Company, Paz Oil Company, Sonol Energy, Dor Alon Energy, and Ten Fuel Company, whose petrol stations are ubiquitous throughout Israel, also operate petrol stations in the Occupied Palestinian Territory, which are accessible to settlers and, in the case of Sonol and Delek, Israeli military personnel.<sup>31</sup>

## **Natural gas: expanding the national transmission network to settlements**

Israel's illegal settlements in the West Bank (excluding East Jerusalem) are not currently connected to Israel's national transmission network for natural gas distribution.<sup>32</sup> Factories located in the settlements using natural gas currently use compressed natural gas that is transported in tanks.<sup>33</sup> However, on 30 October 2024, the possibility of connecting the settlements to Israel's natural gas network was discussed in the Knesset.<sup>34</sup> According to Israeli media, the minister of energy and infrastructure ordered the Israel Natural Gas Lines company to initiate the necessary preparations for laying the distribution infrastructure and indicated that draft decrees on the subject would be submitted within 60 days.<sup>35</sup>

## Energy as a tool of oppression

In addition to maintaining Israel's illegal military and settler presence in the Occupied Palestinian Territory, the Israeli energy sector is used by Israel as a tool for discrimination against Palestinians, enforcement of apartheid policies, and infliction of collective punishment.<sup>36</sup>

### Israel controls energy access in the Occupied Palestinian Territory

Being under effective Israeli control, energy imports into and access to energy in the Occupied Palestinian Territory are subject to Israeli policies and regulations. Israel's control over access to vital resources for Palestinians both entrenches its occupation and leads to other serious violations of international law.

Israel imposes its own customs rates and regulations in the Occupied Palestinian Territory. The Palestinians living in the occupied territory are a captive market for Israel's exports, while Israel prevents them from accessing or benefiting from their own natural resources.

Fuel in the Occupied Palestinian Territory is imported exclusively from Israel. Israel collects a 3% handling fee on the excise taxes of fuel purchases, even though there is no administrative cost involved in handling these taxes.<sup>37</sup> Furthermore, Israel has imposed import restrictions on fuel into the Occupied Palestinian Territory, in particular the Gaza Strip, since Hamas came to power there in 2006, with far-reaching consequences for vital services like healthcare and the Palestinian economy.<sup>38</sup>

In Gaza, Israel's energy policy is part and parcel of wider structural restrictions on movement and goods, increasingly imposed since the 1990s, culminating in a blockade in 2007.<sup>39</sup> Israel controls all entry points into Gaza, and prior to 7 October 2023, regularly banned the entry of fuel for the Gaza Power Plant, rendering Palestinians in Gaza more dependent on the lines provided by the IEC.<sup>40</sup> Gaza's electricity crisis started prior to Israel's blockade when, in 2006, Israel bombed the six main transformers of the Gaza Power Plant.<sup>41</sup> While the plant was partially repaired, the crisis persisted. A 2016 report documented rolling household blackouts of 12–16 hours per day, as well as insufficient electricity and fuel for water pumps and wells, such that water itself became restricted to only 6–8 hours every few days.<sup>42</sup> Some 108 million litres of contaminated wastewater are pumped daily into the Mediterranean due to power shortages, and by the beginning of 2021, the estimated wait time for non-emergency hospital surgeries was 16 months due to electricity cuts.<sup>43</sup> In January 2023, Euro-Med Human Rights Monitor, a Swiss human rights organisation, reported that 30% of Gaza residents were deprived of water due to electricity outages.<sup>44</sup>

## **Denial of access to energy and destruction of energy infrastructure as part of the genocide in Gaza**

On 9 October 2023, Israel shut off all IEC powerlines into Gaza<sup>45</sup> as Israel's Minister of Defense Yoav Gallant announced: "We are imposing a complete siege on Gaza. There will be no electricity, no food, no water, no fuel, everything is closed," and adding that "We are fighting human animals, and we are acting accordingly."<sup>46</sup> According to the World Bank, since the beginning of Israel's military attacks on Gaza in October 2023, the Israeli army has destroyed or damaged 61.5% of Gaza's electricity distribution network.<sup>47</sup>

By 11 October 2024, Gaza's power plant had run out of fuel.<sup>48</sup> The chronic lack of fuel has shut down desalination plants in Gaza, depriving Palestinians of water.<sup>49</sup> Fuel shortages have turned hospitals dark, and doctors have been forced to turn patients away because lack of fuel has rendered most machines and devices defunct.<sup>50</sup> Fuel shortages have also affected the number of ambulances that can operate.<sup>51</sup>

Both Gaza and the West Bank are largely dependent on Israel's grid for their access to electricity. Gaza's two sources of electricity are ten power lines from IEC and the Gaza Power Plant.<sup>52</sup> The Gaza Power Plant only supplies 17% of Gaza's electricity needs, with Israel supplying an additional 28%. This leaves 55% of the estimated energy needs of Palestinians in Gaza unmet.<sup>53</sup>

In the West Bank, 85% of the electricity supply to Palestinians is ultimately purchased from Israel, while Jordan supplies 7.3%, and the remainder is generated from renewable energy sources.<sup>54</sup> Israel collects large fees from the Palestinian economy, thereby indebting Palestine while entrenching its electric dependency on Israel. For example, Israel is obligated under international humanitarian law to transfer to Palestine the income tax it deducts from the pay of Palestinian workers in Israel.<sup>55</sup> However, Israel has repeatedly frozen these transfers, sometimes amounting to nearly 2% of the Palestinian GDP, contingent on Palestine's settlement of a debt claimed by Israel's electric companies.<sup>56</sup> Such practices create significant economic difficulties for the unwillingly dependent Palestinian economy.

Those Palestinians who are connected to the electricity grid in the West Bank face power cuts imposed by Israel for various reasons, including collective punishment over alleged unpaid debts by the Palestinian Authority and military operations.<sup>57</sup>

## **Energy discrimination: part of the apartheid system**

In its advisory opinion of 19 July 2024, the ICJ determined that Israel practices a system of racial discrimination and apartheid in the West Bank, including East Jerusalem.<sup>58</sup> Apartheid is internationally recognised as a crime comprised of "inhuman acts committed for the purpose of establishing and maintaining domination by one racial group of persons over any other racial group of persons and systematically oppressing them."<sup>59</sup>

Israel's policies related to energy access must be viewed in the context of the apartheid regime it has imposed on Palestinians across the Occupied Palestinian

Territory. Similar to the apartheid regime in South Africa, in which a state-owned electricity monopoly was designed to structurally under-serve Black communities.<sup>60</sup>

Amnesty International found in 2022 that Israel practices apartheid against the Palestinians, with one manifestation being a lack of adequate essential services such as electricity.<sup>61</sup> The report describes how Israel's discriminatory planning and zoning policies, including the refusal to connect Palestinian communities to the electricity grid while connecting settlements, is part of the overall apartheid system and forcible transfer of Palestinian communities.<sup>62</sup> For example, Israeli authorities prevent communities east of Jerusalem and in other parts of the West Bank, including the villages of Umm Al-Khair, Khan el Ahmar, Khibet Susiya, and Khirbet Humsa, from connecting to the electricity grid, which, combined with other measures such as the denial of access to water and the establishment of "firing zones,"<sup>63</sup> have the ultimate purpose of transferring Palestinian land to Israeli settlers.<sup>64</sup>

Israel also prevents Palestinians from constructing power networks in large parts of the West Bank and thus limits the options for indigenous electricity source development.<sup>65</sup> Israel consistently denies solar panel permits to Palestinians in the West Bank, so people build solar panels without Israeli permits, which Israel then confiscates and demolishes.<sup>66</sup> In the village of Jubbet Adh Dhib in the West Bank, for example, a Dutch-funded solar project enabled Palestinians to access off-grid electricity. However, in June 2017, Israeli military administrators ordered soldiers to rip out the electrical components and confiscate 96 solar panels, calling the construction illegal.<sup>67</sup> This was the second time European-funded solar energy systems were dismantled in the village, in spite of numerous requests since 1998 by villagers for Israel to connect their town to the electrical grid.<sup>68</sup>

# The role of fuel in crimes under international law in Gaza

The scale and extent of violations of international law being perpetrated by Israel in Gaza are well documented. The ICJ has set out a basis for a plausible risk of genocide in Gaza in which serious violations of the laws of war are a significant factor. In December 2024, **Amnesty International concluded a genocide is being perpetrated in Gaza and also cited multiple violations of international law by the Israeli military.**<sup>69</sup> These violations are perpetrated by the military using jets, tanks, and bulldozers. Military jets are the means by which massive, indiscriminate bombing has been executed.<sup>70</sup> Tanks have been used to deliberately **run over civilians**,<sup>71</sup> while both tanks and bulldozers have been used to **destroy civilian infrastructure with no justifiable military purpose.**<sup>72</sup>



## Energy consumption by the Israeli army

The Israeli army is dependent on the supply of fuel for continuing its military operations in the Gaza Strip and maintaining its unlawful occupation in the Occupied Palestinian Territory overall. There is limited publicly available information about the types or volumes of fuel and electricity consumed by the Israeli army. However, there is some information about the army's fuel supply chain:

- ▶ The Israeli army uses a type of military jet fuel known as JP-8 that is supplied by the United States (US) through US company Valero, a long-time and key supplier of JP-8 to Israel under contracts with the US government. This supply chain will be discussed later in this report.
- ▶ Israel's two refineries in Haifa and Ashdod process imported crude oil to produce fuel that is supplied to the Israeli army. Bazan Limited, which owns the Haifa Bay refinery, publicises its continued commitment to provide energy to the Israeli military.<sup>73</sup> The Haifa refinery produced 723,000 tons of military jet fuel in 2023.<sup>74</sup> The Ashdod refinery's biggest customer is Paz Oil, which purchases petroleum.<sup>75</sup> Paz Oil's wholly owned subsidiary Paz Aviation Services, is contracted by the Israeli Ministry of Defence to provide refuelling services at seven Israeli air force bases and maintain the army's aviation fuel infrastructure.<sup>76</sup>
- ▶ Israeli army vehicles and fuel tankers can fuel up at gas stations across Israel and the Israeli settlements in the West Bank. Since 2022, following a contract awarded to Delek and Sonol Energy in 2021, Israeli army vehicles, including Israel army fuel tankers, can fuel up at 416 petrol stations owned by these companies, using a special fuel card.<sup>77</sup> With this contract, the number of petrol stations accessible to the Israeli army in Israel and Israeli settlements in the West Bank nearly doubled from 220 to 416, of which 218 are owned by Delek, and 198 are owned by Sonol Energy.<sup>78</sup>

Meanwhile, Israel has intentionally destroyed electricity infrastructure across the Gaza Strip, as well as other critical infrastructure for water, healthcare, fuel, education, and more.<sup>79</sup> The destruction of critical civilian infrastructure has been carried out in large part through the use of military jets dropping bombs,<sup>80</sup> and may amount to an act of genocide. Article 2 (c) of the Genocide Convention prohibits "deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part." The destruction of electricity infrastructure and frequent shutoff of all power make the provision of medical care, potable drinking water, and other basic services necessary for survival impossible.

# Who supplies energy to Israel: the role of trade and foreign investment

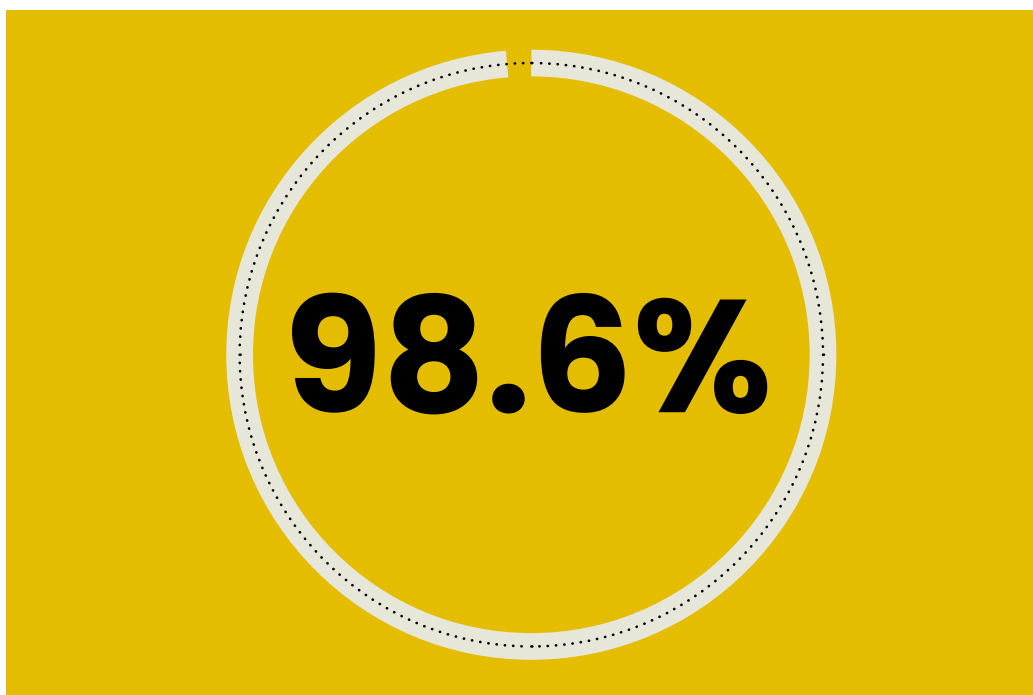
Israel imports crude oil, refined fuel, and coal and has a domestic supply of natural gas and renewable energy, mostly wind and solar energy. **This section explores the different energy supply chains, identifies the key third states and corporations involved, and sets out how these supply chains connect to the Israeli army and settlements.**

## Oil

### Crude oil

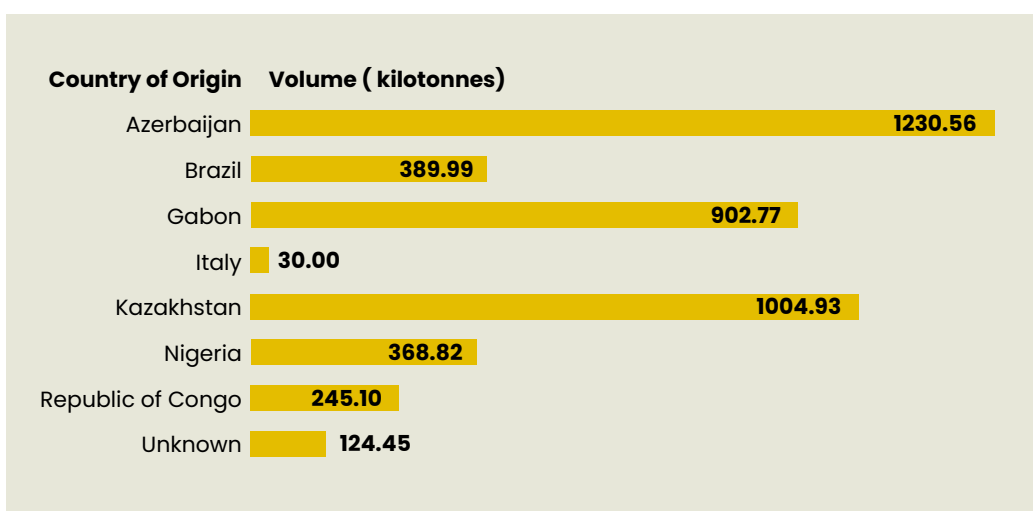
Crude oil is an unrefined petroleum product. It is used to produce refined products, including fuel oil, jet fuel, gasoline, and diesel. Israel produces a small amount of crude oil domestically but relies primarily on imports for its supply.<sup>81</sup> According to the International Energy Agency, Israel imported 98.6% of its crude oil in 2023.

#### Israel's crude oil imports in 2023.



Source: International Energy Agency.

#### Main countries supplying crude oil to Israel since October 2023



Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

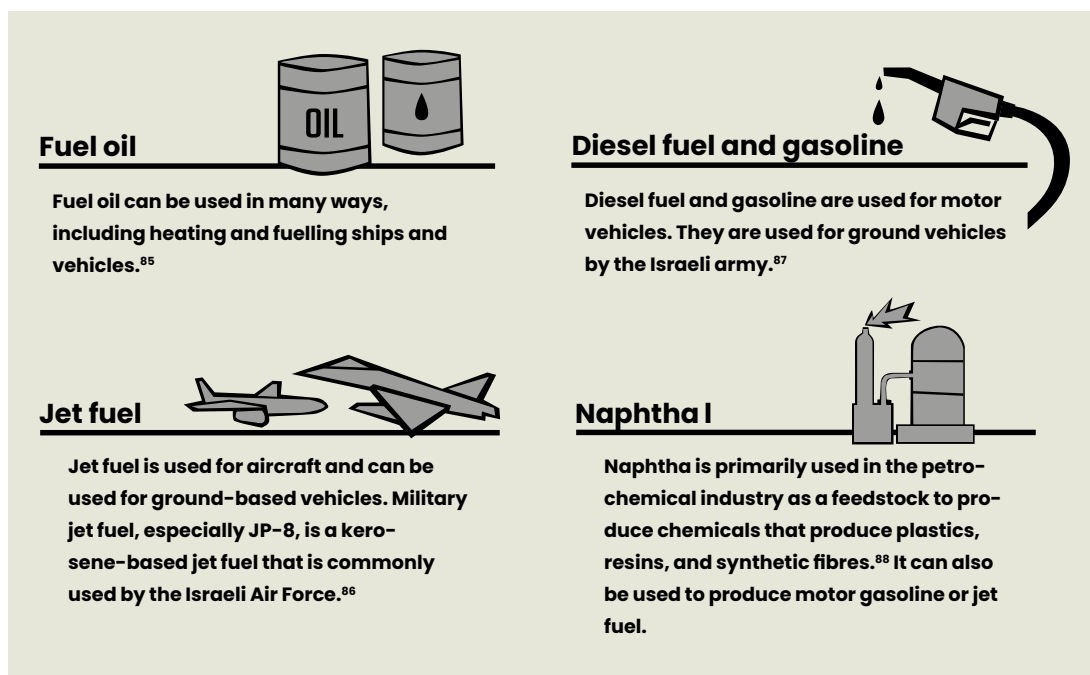
In August 2024, research by Data Desk for Oil Change International identified Azerbaijan, Brazil, Gabon, Italy, Kazakhstan, Nigeria, and the Republic of Congo as the source countries of crude oil that was supplied to Israel since the start of Israel's ongoing military assault on the Gaza Strip in October 2023.

SOMO found two additional crude oil shipments that were delivered to Israel.<sup>82</sup> The first shipment, carrying 97 kilotonnes (kt), was made by Petraco Oil Company SA, a Swiss private oil trading company, using a chartered vessel called Searanger, with International Maritime Organisation registration number 9759800. The crude oil, which had arrived in Russia from Kazakhstan via the Caspian Pipeline Consortium pipeline, was loaded in Novorossiysk, Russia, on 26 August 2024, and unloaded in Ashkelon, Israel, on 3 September 2024.<sup>83</sup>

The second shipment, involving 80 kt of crude oil, was made by Bazan Oil Refineries Ltd. (Bazan Group), an Israeli oil refinery and polymers company, using the chartered vessel Minerva Alice, with International Maritime Organisation registration number 9309435. The crude oil, which had arrived in Turkey from Azerbaijan through the Baku–Tbilisi–Ceyhan pipeline, was loaded in Ceyhan, Turkey, on 30 July 2024, and arrived in Ashkelon, Israel, on 1 August 2024. Bazan owns and operates the refinery in Haifa, Israel.<sup>84</sup>

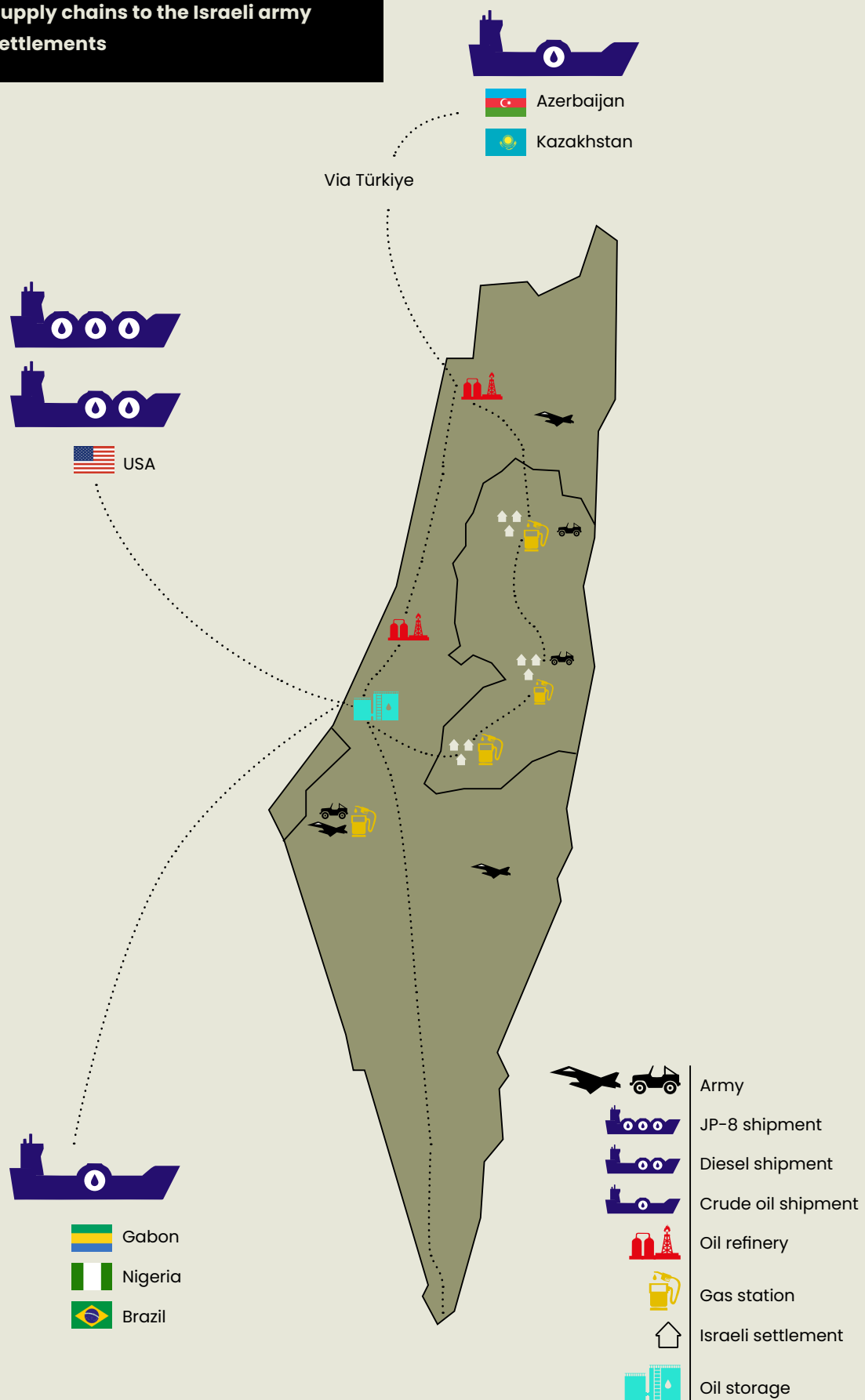
### Refined liquid petroleum-based fuel

SOMO identified different types of refined fuel that are supplied to Israel:

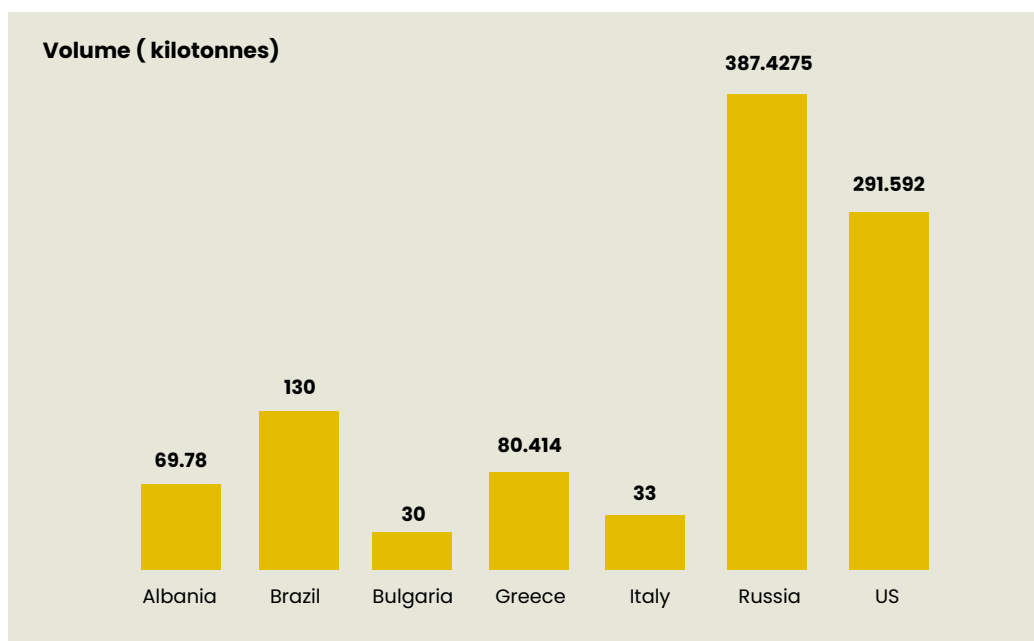


SOMO used data from the International Trade Center (ITC), a joint agency of the World Trade Organisation and the United Nations, which uses codes for categories of goods. Within the ITC dataset, it is possible to distinguish crude oil, which has code 2709 in the Harmonized System (HS), from other hydrocarbon-based oils, which would include refined crude. Fuel is categorised under one code (HS 2710) and can be further disaggregated into specific fuel types, although that level of detail is not consistently available in all country level trade data SOMO reviewed.

## Fuel supply chains to the Israeli army and settlements



## Main countries Israel imported fuel from since September 2023



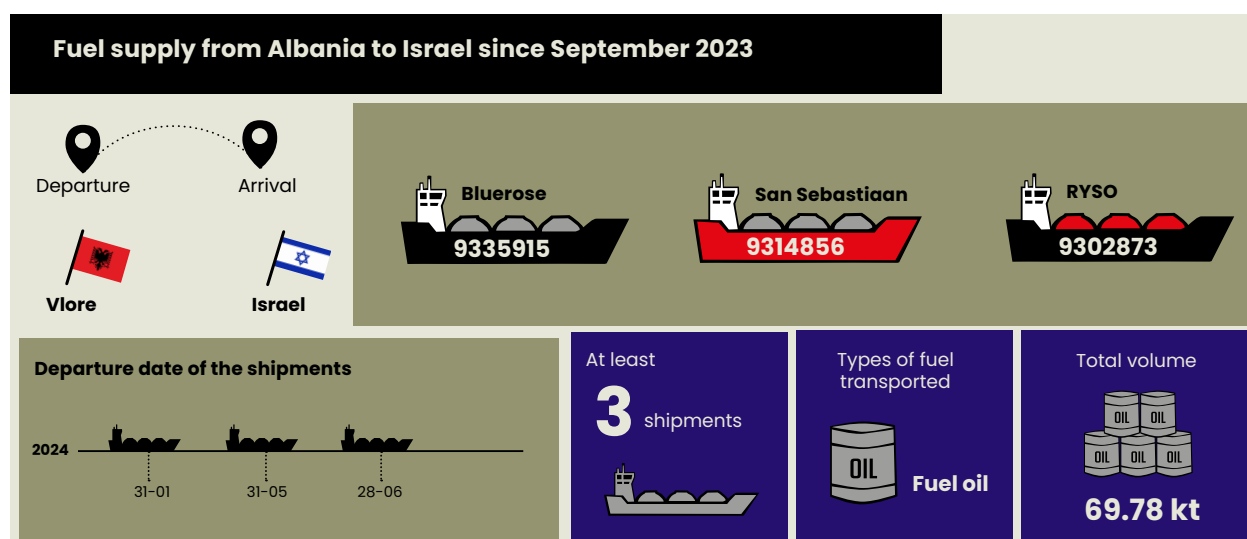
Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from Albania

Israel has not made significant imports of fuel products from Albania in recent years, as ITC trade data indicate no recorded imports of such products by Israel from Albania between 2021 and 2023.<sup>89</sup> However, there have been at least three fuel shipments from Albania to Israel in 2024 (see Annex I).<sup>90</sup>

The exports departed from La Petrolifera Italo Albanese oil terminal in Vlore between January and June 2024. The terminal is operated and owned by Petrolifera Italo Rumena S.p.A. (PIR Group).

A shipment that departed in January 2024 was made by Petraco Oil Company SA, a Swiss private oil trading company, which chartered a vessel RYSO, IMO registration number 9302873. This is the same commodity trader as one chartering the vessel that transported crude oil from Russia to Israel in August/September 2024.



Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from Brazil

There has been at least one fuel shipment from Brazil to Israel since September 2023.<sup>91</sup> In April 2024, the vessel *Minerva Doxa* (IMO vessel number 9304617), which is owned by Doxa Special Maritime Enterprise (Greece) and operated by Minerva Marine Inc. (Greece), shipped 130 kt of fuel oil from Santos to Israel.<sup>92</sup>



Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from Bulgaria

In 2023, Israel imported fuel worth approximately USD 97,000 from Bulgaria, according to ITC.<sup>93</sup> The data show consistent Israeli fuel imports from Bulgaria from 2021 through 2023.

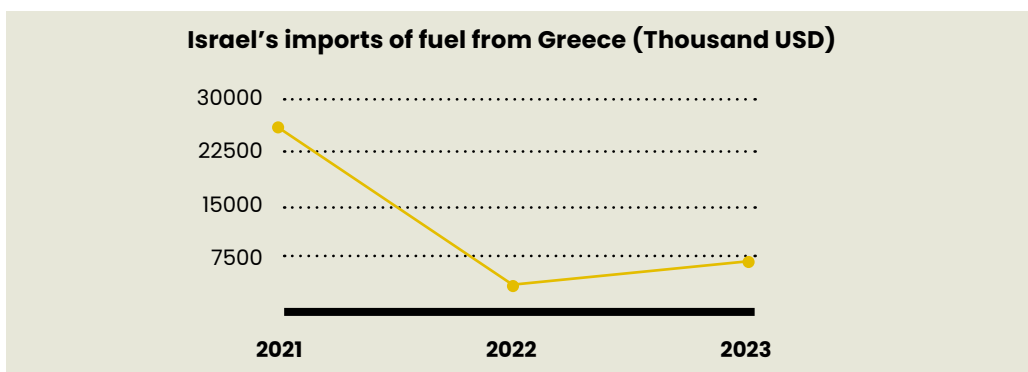
There has been at least one shipment of fuel from Bulgaria to Israel since September 2023.<sup>94</sup> The shipment was made by Litasco S.A., a Swiss private company that trades oil products. It chartered the vessel *Rolls I*, with IMO vessel number 9296119, to ship 30 kt of gasoline from Bourgas on 10 August 2024, which arrived in Ashkelon on 16 August 2024. Litasco S.A. is owned by PJSC Lukoil Oil Company, a Russian energy company.<sup>95</sup> PJSC Lukoil has a refinery in Bulgaria, namely Lukoil Neftohim Burgas AD.



Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from Greece

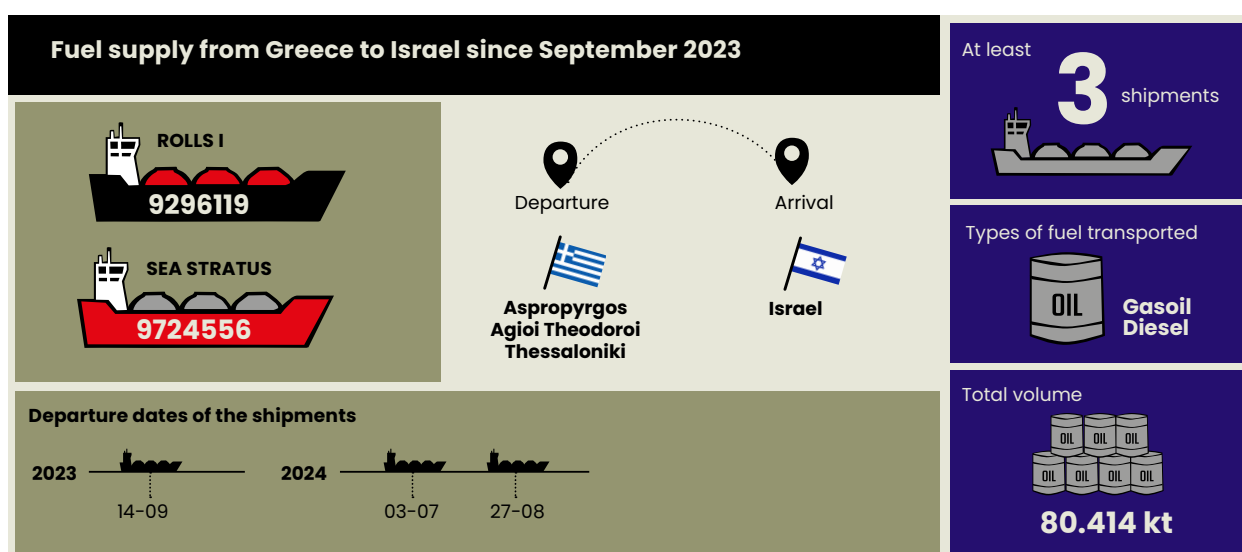
In 2023, Israel imported fuel worth approximately USD 7 million from Greece, according to the ITC.<sup>96</sup> The ITC data show Israel's continuous fuel import from Greece from 2021 through 2023.



There have been at least three shipments of fuel from Greece to Israel since September 2023 (see Annex II).<sup>97</sup>

An export in September 2023 left from the Hellenic Petroleum terminal in Thessaloniki, which indicates that the fuel is likely associated with HELLENiQ Energy.<sup>98</sup> HELLENiQ ENERGY Holdings S.A. is a Greek energy group, which was formally known as Hellenic Petroleum. Another export, in August 2024, departed from the Aspropyrgos Refinery of HELLENiQ ENERGY, which it operates through its subsidiary HELLENIC PETROLEUM R.S.S.O.P.P. S.A.<sup>99</sup>

An export in July 2024 departed from the Agioi Theodoroi terminal. This terminal is owned and operated by Motor Oil (Hellas) Corinth Refineries S.A, another Greek energy group, which also owns a refinery in Agioi Theodoroi.<sup>100</sup> In September 2024, workers and activists in Greece protested against Motor Oil and its chairman, Vardis J. Vardinoyannis, for trading oil products with the Government of Israel.<sup>101</sup>

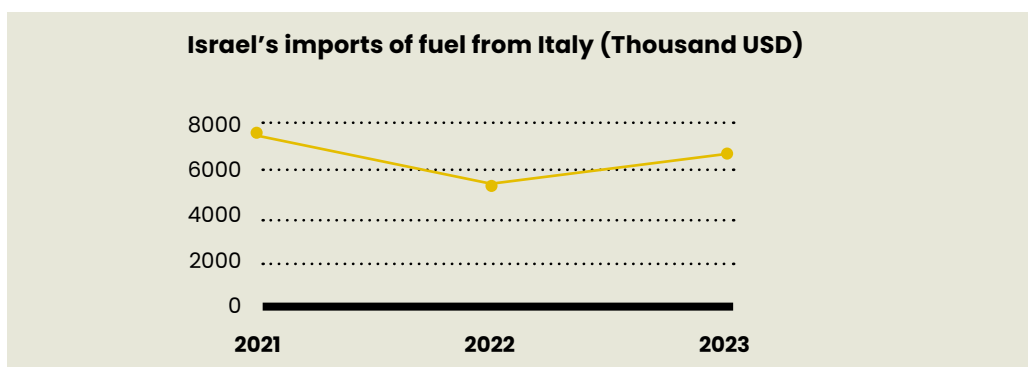


Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

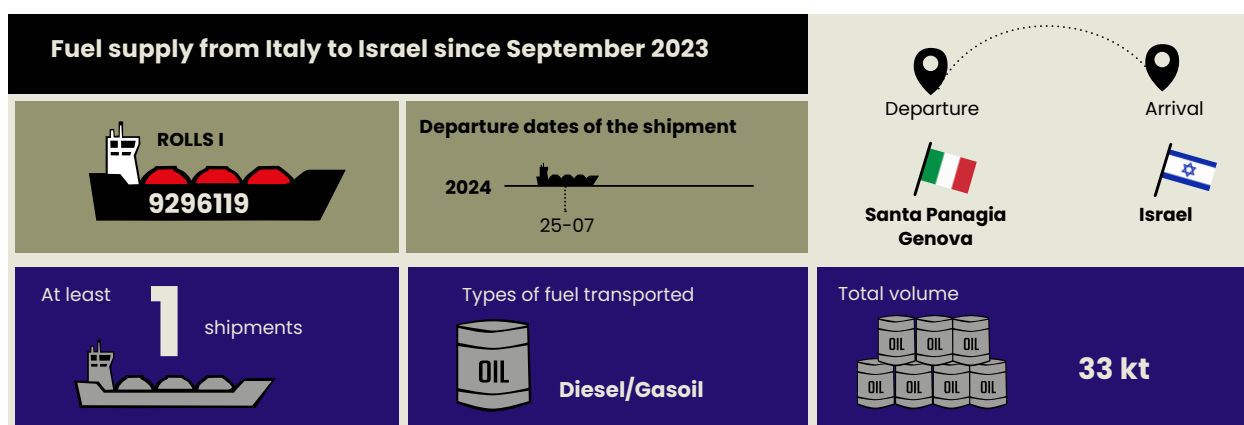


## Fuel supply from Italy

In 2023, Israel imported nearly USD 7 million worth of fuel from Italy, according to ITC.<sup>102</sup> The data show steady Israeli imports of fuel from Italy.



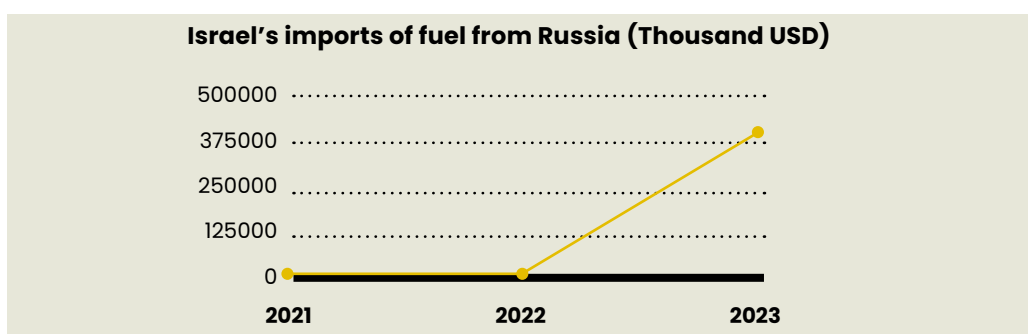
There have been at least two shipments of fuel from Italy to Israel since September 2023 (see Annex III).<sup>103</sup> One was of naphtha. The second shipment involved the export of 33 kt of diesel/gasoil from oil terminal Santa Panagia, Italy, to Ashkelon, Israel, also using the vessel Rolls I. The shipment was made by ISAB S.r.l., an Italian energy company. The oil terminal of Santa Panagia serves ISAB's refinery in Priolo Gargallo.<sup>104</sup> In 2023, ISAB was acquired by G.O.I. Energy, a Cypriot private equity firm.<sup>105</sup> G.O.I. Energy's CEO, Michael Bobrov, is also a major shareholder of Green Oil Energy, which is the major shareholder of the Israeli company, Bazan Group.<sup>106</sup>



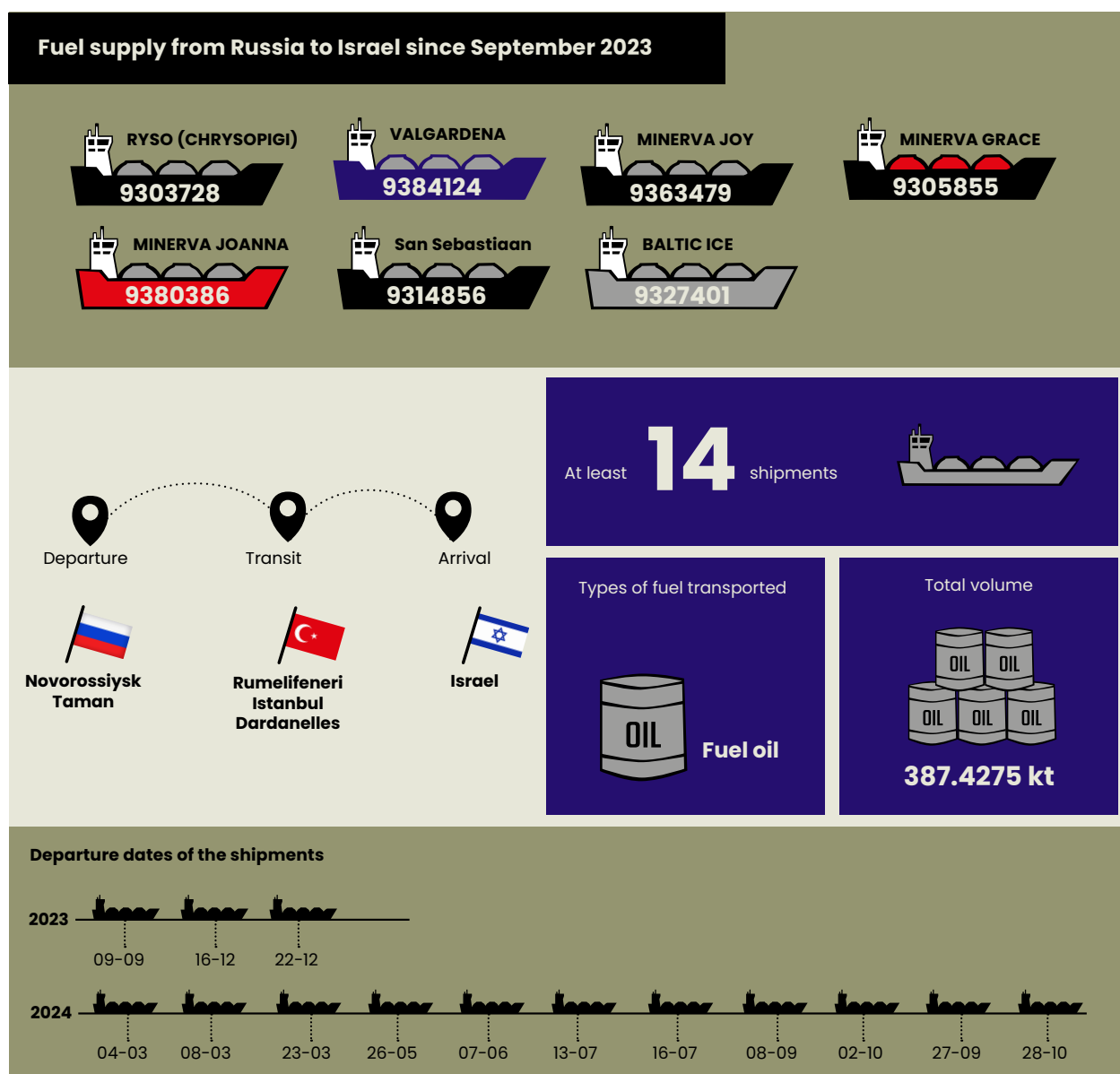
Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from Russia

In 2023, Israel imported approximately USD 403 million worth of fuel from Russia, according to the ITC.<sup>107</sup> The data shows that Israel's fuel imports from Russia increased significantly in 2023.



There have been at least 14 shipments of fuel from Russia to Israel since September 2023 (see Annex IV).<sup>108</sup>



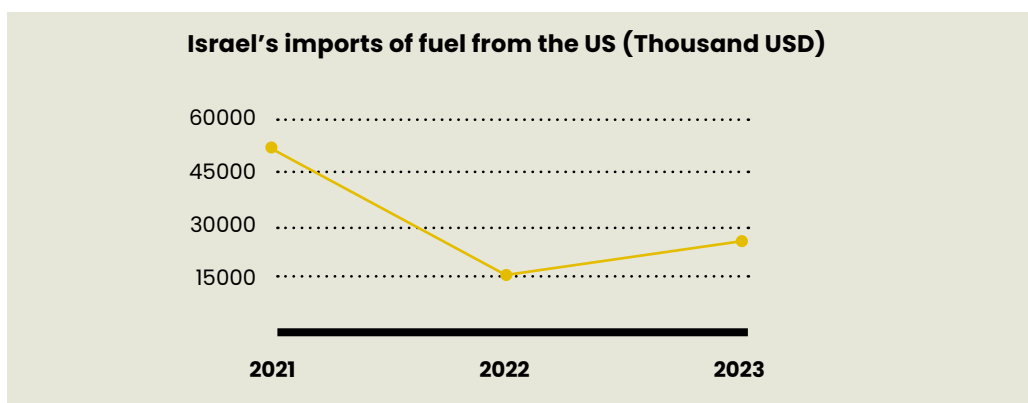
Source: Data retrieved from LSEG Eikon on 6 November 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Fuel supply from the United States

The United States (U.S.) continues to be Israel's primary supplier of military provisions.

Through the U.S.'s Foreign Military Sales (FMS) system,<sup>109</sup> Israel has purchased JP-8 jet fuel, diesel fuel and gasoline.<sup>110</sup> These purchases have been made through U.S. vendors approved by the U.S. Government.

In 2023, Israel imported fuel valued at approximately USD 26.4 million from the US, according to the ITC.<sup>111</sup> ITC data show the continuous Israeli import of fuel from the US.



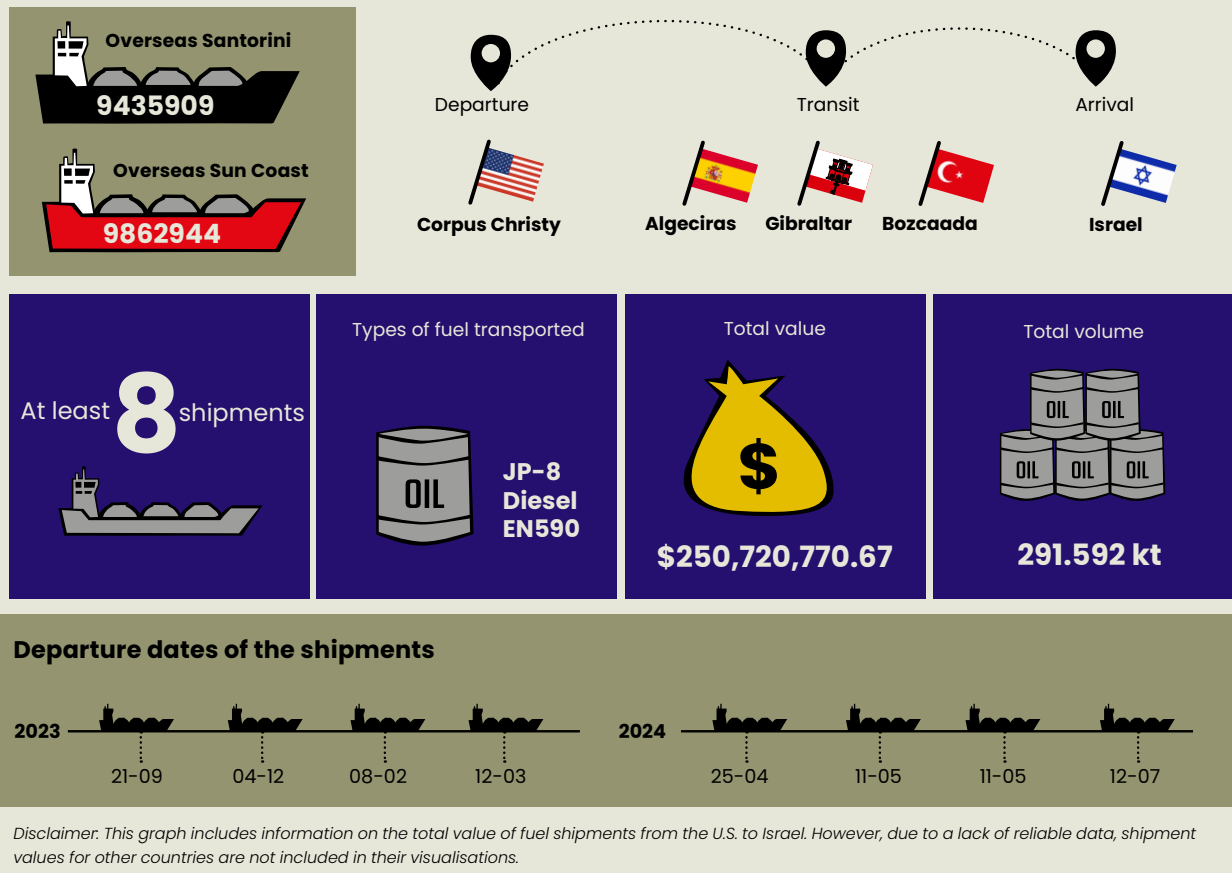
There have been at least eight shipments of the fuel from the U.S. to Israel since September 2023 (see Annex V).<sup>112</sup>

According to the U.S. government website USASpending.com, which provides data on military spending, including the names of companies that receive orders, the U.S. Department of Defense (DoD) has awarded eight orders to Valero Energy Corporation (Valero) since September 2023.<sup>113</sup> Valero is a U.S. company and one of the top 100 suppliers of jet and diesel fuel to the U.S. military. It owns 15 petroleum refineries located in the U.S., Canada, and the United Kingdom, and it has a combined throughput capacity of approximately 3.2 million barrels per day.

Two vessels, Overseas Santorini or Overseas Sun Coast, shipped all eight cargos of JP-8 and diesel under the instruction of U.S. DoD.<sup>114</sup> Both vessels are owned by the U.S. company Overseas Shipholding Group,<sup>115</sup> which was acquired by Saltchuk Resources, Inc. in July 2024.<sup>116</sup> According to the 2023 annual report of Overseas Shipholding Group, “The two vessels [Overseas Santorini and Overseas Sun Coast] participating in the TSP [Tanker Security Program] derive a substantial percentage of their revenues from transporting cargoes reserved for U.S. Flag vessels [...]. Among the currently available government–impelled cargoes is a contract the Company has with the Government of Israel (GOI) to deliver fuel through December 31, 2024, which the GOI funds with grants from the U.S. government. The Company also seeks other government–impelled cargoes to supplement the GOI business; however, there is no assurance the Company will be able to secure such cargoes. If OSG is unable to retain the GOI business or is unable to obtain significant other charters for these vessels, the Company may no longer be able to participate in the TSP.”<sup>117</sup>

In September 2024, Valero responded to an enquiry by the Business and Human Rights Resource Centre by stating that it did not sell fuel to Israel or the Israel Defense Forces.<sup>118</sup> The company said that it is “however, a contractually bound supplier of various fuel to the United States military in several locations, including their use at U.S. military bases.”<sup>119</sup> In early 2024, SOMO traced the fuel supply route from the U.S. to Israel, revealing that Valero’s fuel, provided under contracts with the U.S. DoD, ultimately reaches the Government of Israel through the tankers Overseas Santorini and Overseas Sun Coast. SOMO wrote to Valero seeking a response to the research findings on 30 April and 17 May 2024. Valero did not respond to these enquiries.

## Fuel supply from the US to Israel since September 2023



Source: Data retrieved from LSEG Eikon on 6 November 2024 and USASpending.com on 6 November and 8 December 2024 and from Data Desk for Oil Change International, Oil supply to Israel on August 2024.

## Coal imports

Israel imports coal for generating electricity in coal-fired power plants. Israel has no domestic coal production, so all coal used to fuel the power plants is imported.<sup>120</sup> Israel has two coal-fired power plants, which are both owned by the state-owned Israel Electric Corporation (IEC): the Rutenberg Power Station in Ashkelon, with an installed capacity of 2,250 megawatts (MW);<sup>121</sup> and the Orot Rabin Power Station in Hadera, with an installed capacity of 2,500 MW.<sup>122</sup> Both plants are scheduled for partial deactivation and partial conversion into natural gas generators.<sup>123</sup>

Throughout the 2000s, coal-based generation accounted for 50% or more of Israel's total electricity supply,<sup>124</sup> but the discovery of numerous natural gas fields offshore of Israel since the late 1990s and their subsequent incorporation into its energy supply chain<sup>125</sup> has diminished coal's share in Israel's electricity generation. That said, until the complete phase-out of coal generation, scheduled for 2026,<sup>126</sup> coal continues to be an important part of Israel's electricity supply. In 2023, Israel generated 17.5% of its electricity by burning coal.<sup>127</sup>

Coal from Colombia accounted for over 60% of Israel's total coal imports in 2023 and, to date, in 2024.<sup>128</sup> However, in June 2024, the President of Colombia announced the country's suspension of coal exports to Israel until it complies with the ICJ's interim

measures orders in respect of genocide in Gaza.<sup>129</sup> That decision would not affect shipments that had already been approved.

Russia and South Africa are also major sources of coal for Israel, each accounting for approximately 15% of Israel's total imports in 2023 and 2024.<sup>130</sup> Some sources have indicated that U.S. and Chinese coal is also imported into Israel.<sup>131</sup>

The opaqueness of the coal supply chain to Israel may be the result of Israel's purchasing arrangements with commodity trading firms.<sup>132</sup>

## Foreign investment in natural gas

Natural gas plays a critical role in Israel's electricity supply, including electricity going to the settlements.

The discovery of natural gas reserves on Israel's coast between 1999 and the 2010s has substantially changed the composition of Israel's energy sector. The discovery of large domestic reserves turned Israel into a regional gas exporter, primarily to Egypt and Jordan, making natural gas a key strategic asset in geopolitical terms.<sup>133</sup>

According to the International Energy Agency, 70.8% of Israel's electricity in 2023 was generated from burning natural gas, up from a total absence of natural gas in Israel's electricity supply at the start of the 2000s.<sup>134</sup>

Of the numerous fields on Israel's coast, the Leviathan, Tamar, and Karish/Tanin fields have been developed and are producing gas, with several others under exploration,<sup>135</sup> or under development and set to begin production by 2030.<sup>136</sup> Each of the currently producing gas fields is developed by consortiums of energy companies comprised of Israeli and international firms:

► **The Leviathan field** is operated by a consortium led by Chevron Mediterranean Limited (a subsidiary of Chevron Corporation), which owns 39.66% of the project and acts as the operator.<sup>137</sup> NewMed Energy LP, an Israeli publicly traded company whose controlling shareholder is the Delek Group Ltd, a major publicly traded Israeli oil and gas development company, owns 45.34% of the project.<sup>138</sup> Several other private actors also hold a share of the Leviathan project. The vast majority of gas currently produced from the Leviathan field is sold to Egypt and Jordan under long-term supply agreements.<sup>139</sup>

► **The Tamar field** is operated by a consortium involving Isramco, an Israeli publicly traded oil and gas development company which owns 28.7% of the project<sup>140</sup> and Chevron Mediterranean Limited, which holds 25%,<sup>141</sup> as well as several other investors. The Tamar field reportedly supplies gas to electricity generation companies, accounting for 70% of Israel's annual electricity demand.<sup>142</sup> Significant quantities of Tamar gas are also exported to Egypt.<sup>143</sup>

► **The Karish field**, and the geographically adjacent Karish North and Tanin fields, are all owned by Energean plc, a UK-based company publicly traded on the London and Tel Aviv stock exchanges with close operational links to Greece and Israel.<sup>144</sup> While the Tanin and Karish North fields are still under development, production from the Karish field is primarily sold to Israeli electricity generation companies under long-term supply agreements, as well as to some industrial users.<sup>145</sup>

Of the IEC's 15 power generation sites, 13 use gas as their primary fuel source,<sup>146</sup> with gas generation accounting for 68.6% of all power generated by IEC in the first six months of 2024.<sup>147</sup> IEC has a long-term supply agreement with the license holders of the Tamar gas field, as well as routinely renewed spot purchase agreements with the license holders of the Leviathan and Karish fields.<sup>148</sup>

## Foreign investment in renewable energy projects

According to the International Energy Agency, solar energy and wind energy, respectively accounted for 9.3% and 1% of the total electricity generated in Israel in 2023.<sup>149</sup> In line with Israel's upcoming phase-out of coal, the Israeli government is seeking to increase the share of renewable energy to 25–30% of total generation by 2030.<sup>150</sup>

Though the Israeli government plans to provide tens of billions of dollars in investments for the development of generation, storage and grid capacity,<sup>151</sup> all renewable energy generation in Israel is by private companies. While the Israeli renewable energy generation market is largely comprised of low-generation capacity solar and wind farms,<sup>152</sup> including facilities in Israeli settlements in the West Bank and Syrian territory,<sup>153</sup> some of the largest generation sites are owned and operated by international companies:

- ▶ **The solar plant at Plot A** of the Ashalim solar power station is owned by Negev Energy Ashalim Thermo-Solar Ltd., itself owned by Israeli investors Shikun & Binui Group (with a 50% stake) and Noy Fund (with a 40% stake), as well as the TSK Group (with a 10% stake),<sup>154</sup> a Spanish-based energy conglomerate with global operations.<sup>155</sup> The project sells energy into the domestic grid.<sup>156</sup>
- ▶ **The solar plant at Plot B** of Ashalim station is owned by Megalim Solar Power Ltd., in turn, owned by Israeli investor Noy Fund (with a 50% stake), as well as BrightSource Energy (with a 25% stake), an Israeli solar energy company recently divested by its American parent company,<sup>157</sup> and American renewables conglomerate General Electric Vernova (with a 25% stake).<sup>158</sup>
- ▶ **The solar plant at Plot C** of Ashalim station is owned by BELECTRIC Israel Ltd, a subsidiary of BELECTRIC GmbH,<sup>159</sup> itself a subsidiary of a large conglomerate ultimately owned by the Czech-based CEZ Group, one of Europe's largest energy conglomerates.<sup>160</sup>
- ▶ **An additional solar plant** at the Ashalim station is owned by Ashalim Solar Park Ltd., a project company of the Israeli branch of EDF, a large French state-owned energy company.<sup>161</sup> In 2024, EDF was awarded a tender to build a 100 MW capacity solar farm near the Ashalim site.<sup>162</sup> Not including this new site, EDF owns 30 solar generation facilities throughout Israel, though mostly with a smaller generation capacity than the aforementioned sites.<sup>163</sup>

The solar plant at Ramat Hovav is owned by Energix Renewables, an Israeli company traded on the Tel Aviv Stock Exchange, and with significant operations in the U.S.<sup>164</sup>

# Israel's energy sector is implicated in international law violations

**Israel's energy sector**, and by extension, the inputs and investments into the sector by third states and companies, are implicated in **serious violations of international law**. Below we set out relevant provisions and interpretations of international law in relation to this issue. This is followed by a summary of the links between Israel's international energy supply chain and the established violations of international law being committed by Israel. **The section concludes with recommendations to third states, companies, and investors involved in Israel's energy supply chain.**

## Summary of relevant international law and legal interpretations

The **Genocide Convention** establishes genocide as a crime under international law and makes complicity in genocide a punishable act. On 26 January 2024, the **ICJ** concluded that there was a plausible risk of Israel committing acts of genocide in Gaza.<sup>165</sup> The court ordered a number of provisional measures to be taken by Israel to prevent the commission of acts of genocide. The court's order, and the basis for it, were re-affirmed in two subsequent orders of the ICJ on 28 March and 24 May 2024.<sup>166</sup>

The Genocide Convention obliges states to take action to prevent genocide. The ICJ has clarified that this obligation arises from the moment states are aware of a serious risk that acts of genocide are being committed.<sup>167</sup> States were made aware of the risk of genocide in Gaza by the ICJ's 26 January 2024 order.

**International humanitarian law (IHL)**, often described colloquially as the 'laws of war', includes the **Geneva Conventions**, among other legal instruments.<sup>168</sup> This is an international treaty law that seeks to limit the barbarity of war. IHL regulates the obligations of states during war, including the treatment of non-combatants and the operation of military occupation of foreign territory.

In July 2024, the ICJ issued an advisory opinion determining Israel's military occupation of Palestinian territory to be unlawful. As the highest legal body responsible for interpreting international law, ICJ advisory opinions carry considerable weight, including with domestic courts.<sup>169</sup> The ICJ determined that Israel's occupation of the Gaza Strip and the West Bank, including East Jerusalem, is unlawful, as are the associated settlement regime and the annexation and exploitation of Palestine's natural resources.<sup>170</sup> The Court further concluded that Israel maintains a system of racial segregation and apartheid, and determined that all settlers should be evacuated from the Occupied Palestinian Territory.<sup>171</sup>

In the July 2024 opinion, the ICJ made clear that third states have a legal obligation not to recognise Israel's unlawful military and settler presence in the Occupied Palestinian Territory. Specifically, third states must "abstain from entering into economic or trade dealings with Israel [...] which may entrench its unlawful presence in the territory."<sup>172</sup> Furthermore, third states must "take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory."<sup>173</sup> As trade and investment relations frequently involve companies and investors as primary actors, this requirement may necessitate explicit action by states in relation to companies under their jurisdiction, including through advisory, regulatory or legal action.

On 13 September 2024, the UN General Assembly adopted a resolution reaffirming the ICJ advisory opinion's determination that third states have a responsibility to cease all economic relations benefitting Israel's occupation and settlements.<sup>174</sup> On 18 September 2024, a coalition of UN experts issued a statement similarly reaffirming various obligations on third states to prevent complicity in Israel's illegal occupation and acts of genocide in Gaza.<sup>175</sup>



Additionally, a number of international treaties define specific crimes which all states that are parties to the treaty are expected to recognise and punish. Several crimes under international law are related to breaches of the laws of war, including war crimes such as excessive destruction of property and wilful killing of those protected under international humanitarian law, and crimes against humanity such as murder, extermination, persecution, and forcible population transfer and apartheid. On 21 November 2024, the **International Criminal Court** (ICC) issued arrest warrants for Israeli Prime Minister Benjamin Netanyahu and Israeli Defence Minister Yoav Gallant for suspected crimes under the Rome Statute, including the use of starvation as a method of warfare, and the crimes against humanity of murder and persecution.<sup>176</sup>

## International law and the responsibilities of companies

Under widely accepted international standards on business and human rights, including the UN Guiding Principles (UNGPs), companies must respect all human rights. This means companies must “avoid causing or contributing to adverse human rights impacts through their own activities and address such impacts when they occur [and] seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.”<sup>177</sup>

The UNGPs also make clear that companies should respect the standards of international humanitarian law.<sup>178</sup> They explicitly state that “Some operating environments, such as conflict-affected areas, may increase the risks of enterprises being complicit in gross human rights abuses committed by other actors”. In complex operating contexts, “business enterprises should ensure that they do not exacerbate the situation.”<sup>179</sup>

The UNGPs, by their nature, must be read in light of international human rights and humanitarian law. The ICJ provides an authoritative interpretation of international law, and as such, companies must give due weight and attention to the Court’s assessment and determinations, as well as their implication for the “responsibility to respect human rights.”

The Court’s July 2024 advisory opinion explicitly refers to the role of trade and investment relations and has direct relevance for business in relation to Israel’s illegal occupation of Palestinian territory and the maintenance and expansion of settlements as a part of that occupation.

The UNGPs also note that, for companies, “questions of complicity may arise when a business enterprise contributes to, or is seen as contributing to, adverse human rights impacts caused by other parties.” They advise companies that:

*“As a legal matter, most national jurisdictions prohibit complicity in the commission of a crime, and a number allow for criminal liability of business enterprises in such cases. Typically, civil actions can also be based on an enterprise’s alleged contribution to a harm, although these may not be framed in human rights terms. The weight of international criminal law jurisprudence indicates that the relevant standard for aiding and abetting is knowingly providing practical assistance or encouragement that has a substantial effect on the commission of a crime.”<sup>180</sup>*

The risk of criminal and/or civil liability must be assessed case-by-case. However, legal experts have underscored the risk of corporate complicity, specifically in relation to the supply of military goods to Israel, including technology and fuel.<sup>181</sup>

## **Role of energy supply chains in Israel's violations of international law**

The supply chains for the various sub-sectors of Israel's energy sector – including oil and fuel, military jet fuel, coal, natural gas, and renewable energy – play a distinct role in enabling Israel's breaches of international law. This was elaborated in the previous sections of this report and is summarised here.

**Oil and liquid fuels such as gasoline, diesel, and jet fuel** are critical inputs for Israel's military operations, necessary for everything from tanks to military jets being used in the assault on Gaza. Israel imports fuel, including military jet fuel, as SOMO has previously documented.<sup>182</sup> Israel has a high level of dependency on imports of crude oil, which is refined into different products, including fuel that is used by the military. In 2023, 98.6% of Israel's crude oil was imported.

Imported fuel is also delivered to illegal settlements where it is accessed by settlers and military via, amongst other means, a network of petrol stations which form part of settlement infrastructure.

While military jet fuel has a single purpose, crude oil and refined fuels have legitimate civilian uses in addition to their use in the context of Israel's violations of international law. There is no known means of distinguishing the end users of imported crude oil and refined fuel. However, it is reasonable to assume that in the absence of imported crude oil and refined fuel, the Israeli military would be limited in its air and ground operations in Gaza and, consequently, limited to some degree in the commission of crimes under international law.

Given the role of fuel commodities in powering military vehicles that are the instruments used to commit violations of international law in Gaza and the fact that they are one means by which Israel entrenches its unlawful presence in the settlements, the risks associated with the supply of crude and refined fuel must be seriously considered.

**Coal, gas, and renewables, including wind and solar power**, are used to generate electricity in Israel. Based on the design of Israel's electricity grid, as previously described in this report, any electricity generated from these sources can be consumed by illegal settlements. The provision of electricity services to illegal settlements enables them, and the fact that this is done through the national grid reinforces the view expressed by some Israeli lawmakers that the settlements are part of Israel.

Insofar as the coal, gas, and renewable energy are derived from trade and investment relations, in the absence of a credible guarantee that they are not used to generate electricity for illegal settlements, the provision of these energy sources may be said to be assisting in "the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory."<sup>183</sup>

## **Consequences for third states: prevention of genocide**

Since the ICJ issued its provisional measures order in January 2024, states have been on notice that there is a plausible risk of genocide in respect of Israel's assault on Gaza. Israel has used jets to drop thousands of bombs, while tanks and other vehicles have been used to commit acts such as deliberate destruction of civilian infrastructure. The ICJ identified several of these military actions as contributing to their assessment of a plausible risk of genocide.

Given the well-established crimes under international law being committed by the military in Gaza, including genocide, states should cease all exports of military jet fuel to Israel. The export of crude oil and fuel (such as refined petroleum and diesel) should only be permitted if states have sufficient, credible assurances this fuel will not be used by the Israeli armed forces in Gaza.

## **Consequences for third states: illegal settlements as part of unlawful occupation**

The ICJ has made clear that third states have a legal obligation not to recognise Israel's unlawful military and settler presence in the Occupied Palestinian Territory. The Court's June 2024 opinion specifically requires states not to engage in economic or trade dealings with Israel that could entrench its unlawful presence in the territory. Israel's ongoing and expanding illegal settlements undoubtedly entrench its unlawful presence in Palestinian territory.

Israel's electricity is generated from gas and renewables, which involve significant foreign investment, and coal, which is imported. In the absence of a credible guarantee that coal will not be used to generate electricity for illegal settlements, which is essentially impossible given the interconnected nature of Israel's electricity grid with the settlements, exporting states should stop the trade through effective legal or policy measures, which also ensure coal cannot reach Israel via intermediary actors such as commodity traders.

While coal is a trade issue, gas and renewables involve foreign investment by multinational companies. The legal position is different, given that investment is largely regulated by the host country, which in this case is Israel. However, the ICJ advisory opinion anticipates this issue and requires third states to take steps to prevent investment relations that assist in the maintenance of Israel's illegal occupation. The requirement to "take steps" should encompass, at minimum, engagement with companies investing in gas and renewables. This requirement is reflected in the UNGPs, which call on states to engage businesses that are operating in conflict-affected areas and ensure they act responsibly.<sup>184</sup>

However, depending on the specific facts, such as the scale of the investment, home states of companies investing in Israel may have to take more decisive action, including using legal or policy instruments to either explicitly prohibit investment in gas or renewables by companies based in their jurisdiction, or by allowing investment in Israel's energy sector only under strict conditions, including assurances that the investment cannot be used to produce energy that is provided to illegal settlements.

As discussed earlier, several gas exploration licences have been issued by Israel to multinational companies in contexts where the territorial waters and gas resources of Palestine are affected. In this case, the investment could also be said to be enabling Israel's unlawful occupation.

Imported crude oil and other fuels are also used in the maintenance and expansion of settlements, particularly as products provided to settlers and the occupying military via a network of petrol stations. In addition to seeking credible assurances that fuel will not be used by the Israeli armed forces in Gaza, states must also seek assurance that it will not be distributed or used in the settlements. Absent such assurances, states should cease the export of crude oil and refined fuel.

## **Consequences for companies: plausible risk of genocide**

Business actors have been put on notice of a plausible risk of genocide in Gaza by the January 2024 ICJ determination. The basis for that determination included multiple credible reports of grave abuses being perpetrated by Israel against Palestinians in Gaza. The gravity of the crimes was underscored when the ICC issued arrest warrants for Prime Minister Benjamin Netanyahu and former Defence Minister Yoav Gallant for suspected crimes against humanity.

As SOMO has previously argued, any company supplying military jet fuel, or involved in its supply, such as by transporting jet fuel to Israel, cannot credibly claim a lack of knowledge of the foreseeable use to which such fuel would be consumed.<sup>185</sup> Military jets are the vehicle by which [thousands] of bombs have been dropped indiscriminately on Gaza. Companies supplying this fuel may be considered to be providing material support to the military, aware of its foreseeable harmful effects. Such action can give rise to allegations that companies are complicit in the violations carried out by the Israeli military.<sup>186</sup> In line with international law and standards, companies should cease to provide supplies that can be used to enable, facilitate, or exacerbate war crimes or other crimes under or violations of international law.

While other fuel imports can be used for a variety of purposes, because of the reasonable possibility that fuel supplied to Israel could be used by the military, companies should conduct due diligence to identify whether the provision or transport of fuel to Israel may contribute or be directly linked to the serious crimes under, or violations of, international law, including genocide.

## **Consequences for companies: illegal settlements**

As argued above, foreign investments in the supply of fuel used to generate electricity for Israel's grid, and specifically investment in gas extraction and renewable energy projects that supply the grid, constitute "investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory" per the ICJ in its July 2024 advisory opinion.

While the ICJ's determination places obligations on states, it is also critical information in terms of establishing knowledge of the potential for a company's operations to contribute to violations of, or crimes under, international law.

Continuing to extract and supply gas to Israel or to run renewable energy projects which power the electricity grid, knowing that this supports the settlements, may be seen as contributing to or directly linked to serious violations of international law.

Companies involved in the export or transportation of crude oil or refined fuel to Israel should similarly carry out due diligence in relation to the risk that these products contribute to sustaining unlawful settlements, as described earlier in this report.

### **Safeguards: responsible divestment and state action to safeguard human rights**

Access to energy is vital to the protection of human rights. Where fuel and electricity are used in grave violations of international law, trade and investment in these sectors risks contributing to the violations, in some cases to the extent of complicity.

Ending trade relations and divesting, however, can have impacts other than ceasing to contribute to violations and crimes. In the case of energy, how can access to sufficient energy for Palestinian and Israeli civilians be protected? In calling on states to cease all fuel trade destined for military use, as well as calling on companies to divest from gas and renewable projects in Israel, a balance must be struck which prevents the use of oil, fuel, gas, coal, and renewable energy to commit violations of international law, and the needs and rights of people to access these resources for heat, water, health care, and other fundamental human rights.

In calling for a halt to certain trade and investment relevant to Israel's energy sector, SOMO is calling for third states to collaborate via UN processes to enable the import and/or provision of fuel and electricity for civilian use and to safeguard human rights. This would include a parallel process to evacuate all settlers from illegal settlements in line with the ICJ July 2024 opinion and ensuring that sufficient but clear notice is given to all settlers that the electricity grid and fuel networks will no longer support the settlements after a specified date.

The end of settlements, including termination of provision of services such as electricity, which enable the settlements, can be done in line with international human rights law and safeguards relevant to lawful evictions. Should Israel refuse to implement the ICJ requirements, third states and foreign investors involved in energy provision should give clear notice of their intent to cease the provision of energy inputs and then divest responsibly.

# Annex I

## Fuel shipments from Albania since September 2023

Departure	Arrival	Supplying company	Products	Volume	Vessel	IMO	Port of origin
6/28/24	7/5/24	PETRACO	Fuel oil	18.98	Bluerose	9335915	Vlore
5/31/24	6/3/24		Fuel oil	20.8	SAN SEBASTIAN	9314856	Vlore
1/31/24	2/8/24		Fuel oil	30	RYSO	9302873	Vlore

## Annex II

### Fuel shipments from Greece since September 2023

Departure	Arrival	Supplying company	Products	Volume	Vessel	IMO	Port of origin
8/27/24	8/30/24	HELLENiQ ENERGY	Diesel / Gasoil	12.375	ROLLS I	9296119	Aspropyrgos
7/3/24	7/6/24	Motor Oil Hellas	Diesel	34.04	ROLLS I	9296119	Agioi Theodoroi
9/14/23	9/19/23	HELLENiQ ENERGY	Diesel / Gasoil	33.999	SEA STRATUS	9724556	Thessaloniki

# Annex III

## Fuel shipments from Italy since September 2023

Departure	Arrival	Export country	Supplying company	Products	Volume	Vessel	IMO	Port of origin
7/25/24	7/29/24	Italy	GOI Energy through ISAB Srl	Diesel/ Gasoil	33	ROLLS I	9296119	Santa Panagia



# Annex IV

## Fuel shipments from Russia since September 2023

Departure	Arrival	Products	Volume	Vessel	IMO	Port of origin	Port of transit
10/28/24	11/05/24	Fuel oil (VGO)	30	RYSO (CHRYSOPIGI)	9303728	Novorossiysk	Rumelifeneri
09/27/24	10/19/24	Fuel oil (VGO)	30	MINERVA JOANNA	9380386	Taman	Istanbul and Dardanelles
10/02/24	10/12/24	Fuel oil (VGO)	30	RYSO (CHRYSOPIGI)	9303728	Novorossiysk	Dardanelles
9/8/24	9/14/24	Fuel oil (VGO)	30	RYSO (CHRYSOPIGI)	9303728	Novorossiysk	Dardanelles
7/16/24	8/15/24	Fuel oil (VGO)	30	SAN SEBASTIAN	9314856	Taman	Dardanelles
7/13/24	7/23/24	Fuel oil (VGO)	14.9975	VALGARDENA	9384124	Novorossiysk	
6/7/24	7/1/24	Fuel oil (VGO)	32.77	RYSO (CHRYSOPIGI)	9303728	Novorossiysk	Dardanelles
5/26/24	6/1/24	Fuel oil (VGO)	35.79	MINERVA JOY	9363479	Novorossiysk	Dardanelles
3/23/24	4/5/24	Fuel oil	31.43	MINERVA GRACE	9305855	Novorossiysk	
3/8/24	3/28/24	Fuel oil (VGO)	15.3	RYSO (CHRYSOPIGI)	9303728	Novorossiysk	Istambul and Dardanelles
3/4/24	4/5/24	Fuel oil (VGO)	15	MINERVA JOANNA	9380386	Taman	Dardanelles
12/22/23	1/11/24	Fuel oil (VGO)	30.1	MINERVA GRACE	9305855	Novorossiysk	
12/16/23	12/27/23	Fuel oil (VGO)	31.54	BALTIC ICE	9327401	Taman	Dardanelles
9/5/23	9/13/23	Fuel oil (VGO)	30.5	MINERVA JOANNA	9380386	Novorossiysk	

# Annex V

## Fuel shipments from the US since September 2023

Departure	Arrival	Supplying company	Products	Volume	Value	Vessel	IMO	Vessel owner	Port of origin	Port of transit
7/12/24		Valero	JP-8	40.8	\$26,285,000	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	
5/11/24	6/8/24	Valero	JP-8	29.709	\$24,630,293.93	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	Algeciras
5/11/24	6/8/24	Valero	Diesel EN590	12.122	\$9,459,278.68	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	Algeciras
4/25/24	5/21/24	Valero	JP-8	40	\$35,508,585.33	Overseas Sun Coast	9862944	Saltchuk Resources, Inc.	Corpus Christi	Gibraltar and Bozcaada
3/12/24	4/8/24	Valero	Diesel EN590	46.287	\$36,526,927	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	Algeciras
2/8/24	3/6/24	Valero	JP-8	40.986	\$37,093,765.59	Overseas Sun Coast	9862944	Saltchuk Resources, Inc.	Corpus Christi	Gibraltar and Algeciras
12/4/23	12/30/23	Valero	JP-8	41.227	\$36,800,265.52	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	Algeciras
9/21/23	10/21/23	Valero	JP-8	40.461	\$44,416,654.62	Overseas Santorini	9435909	Saltchuk Resources, Inc.	Corpus Christi	Algeciras

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# OMOs

## Colophon

### **Powering injustice**

Exploring the legal consequences for states and corporations involved in supplying energy to Israel  
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