Energy Companies & Israel: Complicity, Responsibility and Accountability
A BDS International Law-Based Policy

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I. Introduction & summary

Boycott, Divestment, Sanctions (BDS) is a Palestinian-led movement for freedom, justice and equality. BDS upholds the simple principle that Palestinians are entitled to the same rights as the rest of humanity. The BDS objective in respect of energy corporations doing business in the occupied Palestinian territory (oPt) or having business relations with Israel or Israeli corporations is clear: to ensure that energy corporations do not directly or indirectly contribute to violations of Palestinian rights as stipulated in international law, and to hold them accountable when they do. This document outlines the international legal framework that informs the BDS campaign strategy in this respect. In light of the 2024 decisions by the International Court of Justice (ICJ), the International Criminal Court (ICC), and the UN General Assembly (UNGA), among other international bodies, applying international law to the situation in the oPt affirms a number of principles that constitute the legal basis of the BDS strategy of pressure to end the complicity of energy companies:

- All States are obligated to take active steps to ensure that companies within their jurisdiction do not engage in conduct that would entail recognition of, or provide aid or assistance in maintaining, an unlawful situation created by serious breaches of peremptory norms of international law. Recent decisions by international bodies apply these principles to the obligations of all States towards ending Israel's illegal presence and international crimes in the occupied Palestinian territory.

- Companies have independent obligations under international law to respect human rights and humanitarian law. Recent decisions by international bodies require companies to avoid direct or indirect complicity in Israel's international crimes, inclduing apartheid, and serious human rights violations in the oPt.
- Since Israel does not formally or in practice distinguish between its UN-recognised territory and the territory it illegally colonizes, recent decisions of international bodies mean that the obligations of energy companies require them to avoid all involvement with Israel's energy sector, as there is no feasible way to ensure that such involvement will not contribute to or enable Israel's unlawful actions.

Against this backdrop, the BDS strategy in respect of energy companies is driven by the following understanding of international law when applied to the situation in the oPt:

- Any aid or assistance provided by energy companies to Israel, or any other forms of direct or indirect involvement in Israel's continuing international crimes, is illegal and constitutes complicity in illegal occupation and apartheid, at the very least.
- All business activities, relationships, or operations performed by companies involved in Israel's energy sector (exploration, extraction, import, export, or contribution to the wider economy of Israel) may amount to direct or indirect complicity in international crimes and grave human rights violations.
- Any activities, relationships, or operations by an energy company with Israel, in Israel's UN-recognized territory, or in Israeli activities in the illegally occupied Palestinian territory may trigger corporate civil and criminal responsibility and/or civil and criminal responsibility of executives, board members, and employees, for their involvement in serious human rights violations and/or international crimes.
- The conduct of corporate entities and/or their executives, board members, or employees may be criminally investigated and prosecuted by national courts, the International Criminal Court, by other States under the principle of universal jurisdiction, or by any future ad hoc international criminal tribunal competent to address such complicity.
- In addition to potential criminal liability, the leaders/executives of energy companies may also face proceedings before courts competent under their respective national jurisdictions for breaches of fiduciary duties under domestic law — and, where applicable, for failures to exercise due diligence or the duty of care under international law. This may be the case when their decisions contribute to serious human rights violations or to internationally wrongful acts by states, owing to the reputational, economic, security, and/or legal risk associated with engaging in business relationships or activities with Israel, in particular in relation to its unlawful and high-risk presence or activities in any part of the occupied Palestinian territory (Gaza and the West Bank, including East Jerusalem).

- Energy companies that continue their operations, activities, or relationships with Israel are particularly at a great risk of indirect and/or direct complicity in grave international crimes committed by Israel, including:
    - Genocide;
    - Apartheid and racial segregation;
    - Pillage;
    - Maintenance of unlawful occupation, and therefore a continuing crime of aggression under the Statute of the International Criminal Court (ICC), and other associated human rights violations; and
    - Other war crimes, crimes against humanity, and grave human rights violations.

In addition to outlining the legal standard that informs the BDS strategy, this document provides concrete examples of companies that the BDS movement has targeted or may target. These choices apply international law to the conduct of energy companies, including Chevron, Vitol, Eni, and Dana.

II. International law obligations in relation to Israel's violations

On 26 January 2024, the International Court of Justice (ICJ) concluded that there was a plausible risk of Israeli violations of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide ("the Genocide Convention") in connection with its military operations against the Palestinian people in the occupied Gaza Strip.[1] It consequently issued the first of several Provisional Measures Orders, thereby triggering legal obligations for all states to do everything in their power to prevent the commission of genocidal acts and to not render aid or assistance to such acts.[2] In November 2024, the ICC issued arrest warrants against Israeli leaders, charging them with various war crimes and crimes against humanity committed against Palestinians in Gaza.[3] In September 2025, a UN independent commission of inquiry made formal legal determinations in respect of Israel's conduct in Gaza, concluding that it has committed and continues to commit genocide.[4] In October 2026, the independent commission issued a further report documenting the continued perpetration of genocide, extermination, and other war crimes and crimes against

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[1] *South Africa v. Israel* (*Gaza Genocide* case), ICJ Order of 26 January 2024.
[2] *Ibid*; *Gaza Genocide* case, Order of 28 March 2024; *Gaza Genocide* case, Order of 24 May 2024.
[3] *The Situation in Palestine*, Decision on Israel's challenge to the jurisdiction of the Court pursuant to article 19(2) of the Rome Statute, Pre-Trial Chamber, ICC-01/18-374, 21 Nov. 2024; Decision on Israel's request for an order to the Prosecution to give an Article 18(1) notice, ICC-01/18-375, 21 Nov. 2024.
[4] Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel (UN COI), Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide, (A/HRC/60/CRP.3), 16 Sep. 2025; Israel's deliberate targeting of Palestinian children in the Occupied Palestinian Territory since 7 October 2023, Report (A/HRC/62/CRP.2), 18 Jun. 2026.

humanity in Gaza and the West Bank throughout 2026.[5] These developments have expanded the scope of responsibility for Third States and corporate entities alike, reinforcing their obligation to assess whether their activities and relationships may contribute to Israel's genocide, along other international crimes, in Gaza.[6] The International Association of Genocide Scholars has reached the same conclusion, as have many prominent human rights organizations.[7]

On 19 July 2024, the ICJ concluded that Israel's presence in the occupied Palestinian territory (oPt) is in and of itself illegal. The ICJ declared that Israel's illegal occupation violates the right to self-determination, the prohibition of the acquisition of territory by the use of force under the UN Charter, and the prohibition on racial segregation and apartheid.[8] This advisory opinion is an authoritative and binding judicial pronouncement in some key aspects: it declares existing international law and makes binding determinations in respect of the obligations that arise for Israel and for Third States under multiple instruments of international law including the UN Charter, the Law of State responsibility, and international human rights and humanitarian law.[9]

As affirmed by the UN General Assembly, the ICJ legal determinations create obligations towards *all States* to "abstain from entering into economic or trade dealings with Israel […] which may entrench its unlawful presence in the territory," to "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," and to "take steps to ensure that their nationals, and companies and entities under their jurisdiction, as well as their authorities, do not act in any way that would entail recognition or provide aid or assistance in maintaining the situation created by Israel's illegal presence [in the oPt]."[10]

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[5] Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, (A/81/430), 15 Oct. 2026.

[6] Diakonia International Humanitarian Law Centre, ICJ Order on Provisional Measures in South Africa v. Israel: Legal Consequences for Third States, 2 Feb. 2024; Irene Pietropaoli, Expert Opinion: Obligations for Third States and Corporations to Prevent and Punish Genocide in Gaza, al-Haq & SOMO, 5 Jun. 2024.

[7] Amnesty International, "You Feel Like You Are Subhuman": Israel's Genocide Against Palestinians in Gaza 5 Dec. 2024; HRW, "Extermination and Acts of Genocide: Israel Deliberately Depriving Palestinians in Gaza of Water," published on 19 Dec. 19, 2024; B'Tselem, "Our Genocide," Jul. 2025; International Association of Genocide Scholars, "Resolution on the situation in Gaza," 31 Aug. 2025.

[8] *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory,* ICJ, Advisory Opinion, 19 Jul. 2024, paras. 179, 253-54, 255-57, 261-63, 274.

[9] While advisory opinions do not create obligations owed by states directly to the Court, they are a binding source of law in the aspects where they identify, interpret, or declare existing international law. As recognized in state practice and legal scholarship, states are bound by the underlying law in the World Court's advisory opinions. *See for example* Leland Goodrich, "The nature of the advisory opinions of the Permanent Court of International Justice," American Journal of International Law, vol. 32, 1938; International Labor Organization, "The binding legal effect of ICJ advisory opinions," 20 Oct. 2023; Vahid Rezadoost, "Unveiling the 'author' of international law — The 'legal effect' of ICJ's advisory opinions," Journal of International Dispute Settlement, Vol. 15, No. 4, Dec. 2024.

[10] ICJ Advisory Opinion, 19 July 2024, paras. 274-79; UNGA Resolution A/RES/ES-10/24, 18 September 2024; Legal analysis and recommendations on implementation of the International Court of Justice,

These legal determinations have radically reshaped the scope of responsibility for Third States and corporate entities. Unlike their obligation not to contribute to Israel's genocide and war crimes, the ICJ's determination affirming the *illegal character* of Israel's presence in the oPt renders the scope of the obligations of Third States and corporate entities in connection with Israel's unlawful occupation considerably broader. It covers any activities, relationships, and/or goods or services that may contribute to the maintenance of Israel's presence in the oPt. Any dealings that support or sustain such occupation, and its associated apparatus, may amount to complicity in Israel's unlawful occupation, along with the international crimes associated with it, including the crimes of aggression and apartheid under the Rome Statute of the ICC. This applies without needing to establish further connection between a particular international crime committed by Israel and Third State or corporate activities, relationships, or goods and/or services.[11]

Corporate complicity in practice: Chevron

US energy giant Chevron exemplifies how energy companies support Israel's illegal occupation and its associated apparatus. As the main extractor of fossil gas claimed by Israel in the Eastern Mediterranean, Chevron generates hundreds of millions of dollars in tax revenue annually for Israel, helping to finance its regime of apartheid, occupation and genocide against the Palestinian people. The gas extracted from the Tamar field, operated and co-owned by Chevron, provides the majority of electricity to the Israel Electric Corporation, powering Israel's illegal settlements, military bases, and prisons. The corporation is also implicated in Israel's illegal transfer of extracted fossil gas to Egypt through a pipeline illegally crossing the Palestinian Exclusive Economic Zone in occupied Gaza, owing Palestinians millions in transit fees. It is also potentially complicit in the Israeli pillage of Palestinian gas reserves off-shore in the occupied Gaza strip, a war crime in international law. Furthermore, Chevron is one of the main corporate suppliers of crude oil to Israel's refineries, a proportion of which is likely refined into fuels for Israel's war machine.[12]

III. International legal regulation of corporate conduct in relation to the oPt

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Advisory Opinion, United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, 18 Oct. 2024.

[11] ICJ, Advisory Opinion, 19 July 2024, paras. 223-29, 261-62; Arts. 7(1)(j), 8 *bis* Rome Statute of the ICC; "From economy of occupation to economy of genocide,", para. 37; Pietropaoli, note 5; Ihsan Adel, Unlawful Occupation as Ongoing Aggression – Rethinking Legal Responses in the Context of Palestine, *Law4Palestine*, 15 Nov. 2024.

[12] Oil Change International, *Behind the Barrel: New Insights into the Countries and Companies Behind Israel's Fuel Supply,* behind-the-barrel-august-2024-v3, August 2024

Companies have general obligations—independent from that of states—under international law to ensure that they respect international human rights and humanitarian laws wherever they operate, and that they do not contribute to the commission of international crimes or serious human rights violations. In "armed conflict" settings, they must observe heightened human rights due diligence to identify concerns and adjust their conduct. If they fail to ensure that their activities, goods, services, or relationships are not contributing or directly linked to Israel's unlawful actions, and that they themselves are not causing these violations, corporate entities—along with their executives and employees—risk facing civil liability and criminal prosecution for direct commission of, and/or aiding and abetting, grave international crimes.[13] These apparently "general" obligations have evolved significantly in respect of companies' activities and relationships with Israel, against the backdrop of considerable legal developments over the last two years in connection with Israel's publicly known and well-recorded violations of international law,[14] as well as the long-term character of energy companies' relationships with Israel, among other factors and pertinent facts.

To establish complicity, corporate conduct does not need to entail *direct* participation in the perpetration of an international crime; any *indirect* participation or involvement may suffice. By the same token, due diligence is not a shield in such a high-risk context: continuing to conduct a broad range of business activities involving any energy export, import, or trade with Israel may constitute a contribution to Israel's ability to sustain its unlawful occupation and apartheid regime, while profiting from the violation can itself result in corporate liability, even where the company claims to have exercised due diligence.[15] International energy companies operating in the occupied Palestinian territory (oPt), therefore, cannot frame their responsibilities as merely "heightened due diligence." In the context of relations with Israel, they face direct obligations of conduct: to refrain from supplying, enabling, or maintaining energy inputs and infrastructure where these foreseeably sustain serious violations. Israel—reliant on imported fuel and coal—runs an integrated energy system serving both Israel and its illegal settlement enterprise in the oPt, seamlessly powering unlawful settlements while controlling and restricting Palestinian access.[16]

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[13] United Nations Development Programme (UNDP), *Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide*, 16 June 2022.

[14] *South Africa v. Israel*, International Court of Justice (ICJ), Order of 26 January 2024; *Ibid*, Order of 24 May 2024; *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory,* ICJ, Advisory Opinion, 19 July 2024; *The Situation in the State of Palestine,* ICC, Pre-Trial Chamber, Decision (ICC-01/18), 21 November 2024; UN General Assembly Resolution A/RES/ES-10/24, 18 September 2024; UN Independent International Commission of Inquiry on the Occupied Palestinian Territory, Legal analysis of the conduct of Israel in Gaza, A/HRC/60/CRP.3, 16 September 2025; International Association of Genocide Scholars (IAGS), *IAGS Resolution on the Situation in Gaza,* Resolution passed 31 August 2025.

[15] United Nations Human Rights Council, *From economy of occupation to economy of genocide*, Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 (Francesca Albanese), UN Doc. A/HRC/59/23 (Advance edited version), 30 June 2025.

[16] United Nations Human Rights Council, From economy of occupation to economy of genocide, Report

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Corporate complicity in practice

Commodities traders: Vitol

Oil trader Vitol has been identified as the largest named charterer of crude oil shipments to Israel, delivering almost 14 million barrels through chartered shipments from October 2023 to June 2026, according to research by Oil Change International and SOMO, supported by Data Desk[17].

During the same period - as Israel's genocide against Palestinians in Gaza was already underway - the company, together with Heritage Petroleum FZCO, supplied at least 22 million barrels of crude oil to Israel's state-owned Europe Asia Pipeline Company (EAPC), representing 11%) of Israel's crude oil imports.

Vitol's shipments originate in Azerbaijan (via the Baku-Tbilisi-Ceyhan pipeline and loaded at the Turkish port of Ceyhan), and in Kazakhstan (loaded at the Russian port of Novorossiysk), as well as Nigeria (transferred solely via sea), arriving through Israel's Ashkelon port at Ashdod's refinery, where they are processed into products much needed by the Israeli military. The research shows that all 16 of Vitol's analysed shipments to Israel used vessels owned and managed by Greek companies.

Bazan Group, which owns Israel's Haifa refinery, has publicly acknowledged supplying fuel to the military, including jet fuel distributed to Israeli Air Force bases under an agreement with the Ministry of Defence. By chartering vessels that transport crude to Israel, Vitol provides material support to a state the ICJ has found guilty of illegal occupation and apartheid as well as plausibly engaged in genocide and whose leaders the ICC has charged with war crimes and crimes against humanity.

IV. Legal risks for companies involved in the energy sector

Some companies, such as the ones involved in any aspect within the energy sector, face a heightened risk of complicity in violations of international law, owing to the critical nature and functions of their products and/or services, as well-established in state practice. This includes any supply, purchase, extraction, refining, transportation, or trading of fossil-based energy.

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of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 (Francesca Albanese), UN Doc. A/HRC/59/23 (Advance edited version), 30 June 2025.

[17] https://oilchange.org/wp-content/uploads/2026/08/BTB-Oil-Traders-Fueling-Israels-Genocide.pdf

Towards the realization of the right of self-determination of the people of South West Africa, for example, the UN General Assembly in 1963 considered "any petroleum or petroleum products" to be indispensable for sustaining the apartheid regime, and consequently urged all states to "refrain also from supplying in any manner or form any" such products to the Government of South Africa.[18] Likewise, the international community adopted several documents during the 1980s against "racist South Africa" that banned the sale, supply, or transportation of crude oil and petroleum products, due to their indispensability for sustaining its regime of apartheid.[19]

The practice of the European Union (EU) associates some energy products with "dual-use" goods,[20] especially in its sanctions against Russia (over its invasion of Ukraine). The EU's sanctions on Russia include an export ban which "covers jet fuel and fuel additives, which may be used by the Russian army."[21] Furthermore, the EU cites Russia's violations of the prohibition of aggression and war crimes in Ukraine as grounds to target Russia's oil revenues with sanctions, banning the purchase of various petroleum products. The EU thereby establishes state practice that companies *shall neither supply nor purchase* petroleum or natural gas products to/from actors credibly accused of involvement in violations of peremptory norms of international law.

The BDS movement notes the questionable legal basis for the EU's approach to sanctions against Russia. Nevertheless, the movement will seek to hold EU countries accountable to their own standards. If Russia's violations of the UN Charter and international humanitarian law establish the threshold for the EU's most stringent sanctions against Russia and the Russian economy, it is factually and legally untenable to argue that Israel has not crossed that threshold. Coherent and consistent application of EU standards and practices requires companies subject to the jurisdiction of EU Member States to refrain from contributing to Israel's oil revenues and from supplying or purchasing petroleum or natural gas products from Israel, irrespective of whether those revenues may be linked to violations of international law.

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[18] UNGA, 1899 (XVIII) Question of South West Africa, 1257th Plenary Meeting, 13 November 1963.

[19] Letter dated 27 March 1980 from the Chairman of the Special Committee against Apartheid to the Secretary General of the UN, UNGA 35th Session, UN Security Council 35th Session, A/35/160, 1 April 1980; Report of the World Conference on Sanctions against Racist South Africa, Paris, 16-20 June 1986 <https://catalogue.nla.gov.au/catalog/2410433>; UNGA, Report of the UN Secretary General, World Conference on Sanctions against Racist South Africa, A/41/690, 8 Oct. 1986 <https://digitallibrary.un.org/record/121735?ln=en&v=pdf>.

[20] European Commission, *Sanctions on dual-use goods* (EU sanctions against Russia following the invasion of Ukraine), webpage, last updated 23 October 2025; Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items (recast); United Nations Security Council, *Security Council Committee established pursuant to resolution 1718 (2006)*, sanctions measures (including fuel ban), webpage (accessed 21 February 2026); United Nations Security Council, *Prohibited Items* (1718 Committee), webpage (accessed 21 February 2026).

[21] European Commission, Sanctions on dual-use goods, last updated 23 Oct. 2023, <https://commission.europa.eu/topics/eu-solidarity-ukraine/eu-sanctions-against-russia-following-invasion-ukraine/sanctions-dual-use-goods_en#:~:text=The%20EU%20has%20also%20extended,or%20data%20are%20also%20prohibited>

Notwithstanding EU practice, a stringent approach to interpreting energy companies' obligations in relation to Israel's violation is already supported under existing international law. In the particular case of business relations with Israel, the energy companies' risk of complicity applies to *any* business activity not only in the oPt, but also in or with Israel. As a result of the recent developments in the legal field,[22] the extent of Israel's unlawful actions renders any differentiation between Israel and the occupied Palestinian territory (oPt) legally and practically impossible. Since Israel does not distinguish between its UN-recognized territory and the territory it illegally occupies and colonizes both in practice and formally, it is legally established that the due diligence tests outlined in the 2024 Advisory Opinion of the International Court of Justice (ICJ) means that Third States must presume indistinguishability.[23] Thus the obligations of energy companies under international human rights and humanitarian law requires them to avoid *all* involvement with Israel's energy sector as there is no feasible way to ensure that this involvement will not contribute to or enable Israel's unlawful actions and its commission of international crimes, including aggression, forced displacement, colonial settlements, pillage, apartheid and genocide.

The risk of complicity by energy companies materializes against the backdrop of the nature of their activities, goods, and/or services and subsequently their involvement in sustaining, or otherwise in the perpetration of, Israel's violations. Direct or indirect complicity in the above crimes may be established as a result of many activities[24], including:

- any activity that enables, sustains, or profits from Israel's energy (export or import) supply chain and integrated infrastructure, noting that the domestic network extends into and services Israel's illegal enterprise in occupied areas, including the direct or indirect supply (including via intermediaries) of natural gas, oil, coal, or other fossil or other fuels that feed Israel's national grid;
- the trading, brokering, reselling, swapping, transfer, refining, blending, or delivery of crude oil and refined fuels that may support Israel's armed forces; any transfer of jet fuel or aviation fuel components that foreseeably reaches the Israeli armed forces (whether directly or through civilian supply chains);
- the provision of technical assistance, know-how, equipment, services, or personnel for extraction, processing, storage, power generation, pipelines, terminals, or distribution;
- the financing, underwriting, investment in, or maintenance of ownership interests in energy and infrastructure projects (related to Israel's export of natural gas, most prominently);

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[22] *Infra* notes 5, 6.

[23] For a similar analysis based on the ICJ Advisory Opinion of 19 July 2024, *see* Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, "Gaza Genocide: a collective crime," 25 Oct. 2025, para. 17.

[24] United Nations Human Rights Council, From economy of occupation to economy of genocide, Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 (Francesca Albanese), UN Doc. A/HRC/59/23 (Advance edited version), 30 June 2025.

- logistics/transaction structures that lack meaningful end-user or destination controls, disregard diversion red flags, or otherwise facilitate supply despite foreseeable unlawful end use;[25] and
- carrying out any business activities that contribute to the wider economy, including by paying taxes to Israel, with knowledge of the crimes to which such acts may indirectly contribute or sustain.[26]

Moreover, complicity in the crime of pillage may be added to the above list of breaches in the case of companies involved in any activities of exploration and extraction or purchase of natural resources extracted from the oPt (including its Exclusive Economic Zone), since these are resources unlawfully appropriated from the occupied territory by, or through concessions offered by, an unlawful Occupying Power.[27] In addition to civil liability of corporate entities, these acts may trigger individual criminal responsibility of corporate executives, as established in international law[28] and practice of tribunals[29] for international crimes since the post-Second World War tribunals.

Indeed, all activities performed by companies involved in sustaining, contributing to, or benefiting from Israel's energy sector risk complicity in one or another grave violation of international law. In addition to direct participation as a form of complicity, "aiding and abetting" involves, among other acts and/or omissions, furnishing aid or assistance for or procuring the means for the commission of a crime, or the creation of conditions necessary for atrocity crimes to occur. As per the standards set by international tribunals,[30] it is not necessary to show that the entity or individual *intended* the particular harm; it is sufficient that in providing logistical, financial or operational support, they *had knowledge that the principal perpetrators were engaged in a given crime or acted for the purpose of facilitating the commission of such a crime*.

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[25] As decided in the *United Nations General Assembly, Oil embargo against South Africa, Res. 41/35 F, 10 November 1986* (welcoming the Declaration adopted by the United Nations Seminar on Oil Embargo against South Africa, Oslo, 4–6 June 1986).

[26] See analysis of practice of the International Criminal Tribunal for the former Yugoslavia (ICTY) and South Africa Truth and Reconciliation Commission in Pietropaoli, note 5, p. 20, 21.

[27] International Criminal Court, *Elements of Crimes*, Art. 8(2)(b)(xvi) (elements of the war crime of pillaging).

[28] *Rome Statute of the International Criminal Court*, 17 July 1998 (entered into force 1 July 2002), Art. 25 (Individual criminal responsibility; ICC jurisdiction over "natural persons") and Art. 28 (Responsibility of commanders and other superiors).

[29] United Nations General Assembly, *Affirmation of the Principles of International Law recognized by the Charter of the Nuremberg Tribunal*, Res. 95(I), 11 December 1946; United States Military Tribunal (Nuremberg), *United States v. Krauch et al.* (I.G. Farben Case), Judgment, 30 July 1948 (individual criminal responsibility of corporate executives/industrialists for international crimes).

[30] Prosecutor v. *Furundžija*, International Criminal Tribunal for the former Yugoslavia (ICTY), Trial Chamber, Judgment of 10 December 1998, paras. 235–237; Prosecutor v. *Kunarac, Kovač and Vuković*, ICTY, Trial Chamber, Judgment of 22 February 2001, para. 392; Prosecutor v. *Vasiljević*, ICTY, Trial Chamber, Judgment of 29 November 2002, para. 71.

Corporate complicity in practice: Eni and Dana

In October 2023, Israel purported to award six exploration licences for natural gas reserves in the so-called "Zone G" of the Eastern Mediterranean to a consortium that included the Italian energy company Eni, and the Scottish/Korean company Dana Petroleum. However, approximately 62% of Zone G lies within the Exclusive Economic Zone belonging to the State of Palestine in accordance with the UN Convention of the Law of the Sea. Human rights organizations have notified the companies involved that Israel could not therefore validly award them exploration rights, nor could they have validly acquired such rights.[31] Any activities in Zone G would constitute a flagrant violation of international law, and complicity in war crimes such as pillage could give rise to individual criminal liability. Following a major international public pressure campaign, Eni quietly withdrew from the consortium in October 2025, and this was made public in March 2026.[32] Campaigning continues to pressure Dana Petroleum to follow suit and to tackle another aspect of Eni's complicity, as one of the top suppliers of crude oil to Israel, which likely contributes to fuel for the regime's war machine.[33]

V. Existing jurisprudence of international tribunals

From the Nuremberg Trials onward, business leaders have been held accountable for aiding and abetting war crimes, crimes against humanity, and aggression. Cases such as those against I.G. Farben[34], Krupp[35], and other corporations have demonstrated that corporate actors who materially support atrocities can be convicted even if they did not directly commit the crimes. Later, tribunals for the former Yugoslavia and Rwanda confirmed[36] that liability arises where a company's conduct

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[31] Foley Hoag LLP letter to Dana Petroleum Limited, https://www.mezan.org/uploads/files/2024/1/1707303834Zone%20G(1)%20ltr%20(Nam).pdf, 6 February 2024.

[32] ReCommon, 'Italian energy giant has informed the Israeli Ministry of Energy of its withdrawal from the consortium for gas exploration in Palestinian waters', https://www.recommon.org/en/italian-energy-giant-eni-has-informed-the-israeli-ministry-of-energy-of-its-withdrawal-from-the-consortium-for-gas-exploration-in-palestinian-waters/, 24 March 2026.

[33] Oil Change International, 'Behind the Barrel: New Insights into the Countries and Companies Behind Israel's Fuel Supply', behind-the-barrel-august-2024-v3, August 2024

[34] United States Military Tribunal (Nuremberg), *United States v. Krauch et al.* (I.G. Farben Case), Judgment, 30 July 1948 (individual criminal responsibility of corporate executives/industrialists for international crimes).

[35] United States Military Tribunal (Nuremberg), *United States v. Alfried Krupp et al.* (Krupp Case), Judgment, 31 July 1948 (individual criminal responsibility of corporate executives/industrialists for international crimes).

[36] Prosecutor v. *Furundžija*, International Criminal Tribunal for the former Yugoslavia (ICTY), Trial Chamber, Judgment of 10 December 1998; *Statute of the International Criminal Tribunal for Rwanda*

has a significant impact on a crime and where its leaders know, or should know, that their assistance enables it.

These principles apply directly to today's multinational energy corporations. Energy companies operating in conflict zones or occupied territories—by, inter alia, supplying fuel, financing extraction, or maintaining infrastructure that sustains military or settlement activity—risk being held complicit in international crimes. Recent cases, such as Unocal in Myanmar[37] and Lundin Petroleum in Sudan[38], illustrate growing scrutiny of corporate roles in abuses linked to resource exploitation.

Defenses such as necessity, duress, or "just following orders" do not excuse[39] participation in serious human rights violations. In the current context, and in light of recent legal findings and binding determinations regarding Israel's conduct, such defenses, more than ever, would not mitigate or shield against the establishment of corporate liability for complicity in international crimes. Having financial or managerial control over a company involved in criminal activities is enough to establish individual criminal responsibility. Courts have made clear that business leaders cannot escape liability by arguing that they were simply carrying out commercial agreements.[40]

VI. Urgent action required

International law places primary responsibility on States to ensure respect for international human rights and humanitarian law. Accordingly, States are expected to enforce their obligations, especially under international human rights and humanitarian law, international criminal law, the UN Charter, and the law of state responsibility—as applied to Israel's breaches of international law pursuant to the acts of the ICJ, ICC, and UN General Assembly referenced above. This includes the international responsibility of all States to act against any company, including energy companies, under their jurisdiction that are complicit in Israel's violations. Failure to do so may give rise to the international responsibility of those States. More critically, where the competent State is unwilling or unable to investigate and prosecute the conduct of corporate executives, board members, or employees involved in international crimes, jurisdiction may be exercised by the International Criminal Court, by other States under the principle of universal jurisdiction, or by any future *ad hoc* international criminal tribunal competent to address such complicity.

(ICTR), Art. 6(3); Prosecutor v. *Delalić et al.* (*Čelebići*), ICTY, Appeals Chamber, Judgment of 20 February 2001.

[37] EarthRights International, *Case Study: Doe v. Unocal*, webpage (23 October 2014)

[38] Lundin: Sudan Legal Case (website), *History in Sudan*, webpage

[39] Charter of the International Military Tribunal (Nuremberg), 8 August 1945, Art. 8; Rome Statute of the International Criminal Court, 17 July 1998, Arts. 31 and 33.

[40] *United States v. Friedrich Flick et al.* (Flick Case), United States Military Tribunal (Nuremberg), Judgment of 22 December 1947; *United States v. Alfried Krupp et al.* (Krupp Case), United States Military Tribunal (Nuremberg), Judgment of 31 July 1948; *Doe I v. Unocal Corp.*, United States Court of Appeals for the Ninth Circuit, Opinion of 18 September 2002.

This legal analysis means that some companies face great risk of being found complicit in Israel's international crimes. By failing to exercise jurisdiction on these companies, some Third States are in breach of their obligations under the Law of State Responsibility as well as international humanitarian and human rights law, including the Genocide Convention. The BDS movement and its partners will continue to pursue all available institutional platforms to pressure companies whose complicity in Israel's atrocity crimes is covered by this document, including through legal accountability pursued within their national jurisdictions and before other national jurisdictions and international platforms.