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**Detailed findings on the military operations and attacks
carried out in the Occupied Palestinian Territory from 7
October to 31 December 2023***

**Independent International Commission of Inquiry on the
Occupied Palestinian Territory, including East Jerusalem, and
Israel**

* Information complementary to that contained in the official report (A/HRC/56/26) submitted to the Human Rights Council pursuant to resolution S-30/1.



I. Introduction

1. The Commission investigated attacks carried out on 7 October 2023 on several civilian targets in Israel, an attack on one military base, and rocket and mortar attacks. The Commission also investigated Israeli attacks on the Gaza strip up to 31 December 2023, with a focus on the siege, attacks on evacuating civilians and attacks on residential buildings and refugee camps. This conference room paper provides detailed findings on acts committed by Israel towards Palestinians in the Occupied Palestinian Territory up to 31 December 2023. The conference room paper also examines some incidents that took place after this date when they were relevant to the topics under discussion and were seen to represent a similar trend. This conference room paper also includes some acts carried out by Palestinian armed groups in the Gaza strip and the occupied West Bank. The Commission examines acts committed by Palestinian armed groups in Israel in its first conference room paper A/HRC/56/CRP.3.

2. The Commission sent four requests for information to Israel and one request to the State of Palestine. Israel did not respond. The State of Palestine provided the Commission with information. The Commission submitted six requests for access to Israel and the Occupied Palestinian Territory. Israel persists in not responding to the Commission's requests for access to its territory and in preventing access to the Occupied Palestinian Territory. The Commission considers that Israel is obstructing its investigations into events on and since 7 October 2023, both in Israel and in the Occupied Palestinian Territory. The State of Palestine has indicated that it would welcome a visit by the Commission.

3. The Commission undertook a mission to the Republic of Türkiye and the Arab Republic of Egypt from 28 February to 8 March 2024 to meet with Palestinians evacuated from the Gaza Strip on medical grounds and their relatives. In this regard, the Commission thanks the Governments of both countries for giving it access to their territories and the support provided during its mission. The Commission also thanks other States and organisations that have supported the implementation of its mandate since its last report.

II. Methodology

4. The Commission began gathering information on the morning of October 7, as events unfolded on the ground, and applied the same methodology and standard of proof previously adopted for its investigations.¹ This methodology is consistent with OHCHR recognized guidelines and practices for investigating human rights violations and international crimes by international mechanisms that do not have direct access to the locations where the crimes are committed.

5. The Commission has collected and preserved thousands of open-source items which were carefully examined and assessed. The Commission also received more than 350 items following its call issued on 20 October 2023, through which it invited States and individuals, groups and organisations to submit information concerning possible crimes committed by any armed actors since 7 October 2023.² The Commission received geospatial analyses conducted by the United Nations Satellite Centre ("UNOSAT"). The

¹ https://www.ohchr.org/sites/default/files/2022-01/TORs-UN-Independent_ICI_Occupied_Palestinian_Territories.pdf

² <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/call-submissions-international-crimes-7-october-2023>

Commission also sent requests for information to various organisations and entities. It thanks those who provided information.

6. The Commission conducted remote interviews with victims and witnesses and consulted other sources of information inside Israel, in the Occupied Palestinian Territory and in several other countries and was able to meet with various stakeholders to gather the necessary information and data for its investigations. During its mission to Türkiye and Egypt, the Commission was able to gather valuable first-hand accounts, including from children, of acts committed in Gaza since 7 October 2023. It met with more than 70 victims and witnesses, more than two thirds of whom were women.

7. The Commission's findings on sexual and gender-based violence are based on testimonies obtained by the Commission from victims and witnesses, as well as forensic analysis of verified digital content. The Commission also met with representatives of women's rights organisations who provided the Commission with information.

8. In selecting incidents for in-depth investigation and analysis in this report, the Commission identified emblematic incidents that took place on or after 7 October 2023 that are representative of a wider trend. Information that met the criteria of reliability and authenticity was included and analysed under the standard of proof of "reasonable grounds to conclude".

9. For this report, Commission examined dozens of incidents involving civilian loss or damage in the Gaza Strip from 7 October until 31 December 2023, occurring during various phases of Israel's military campaign: aerial bombardment, artillery and tank shelling, evacuation process and ground operations. The Commission also examined some incidents and developments that occurred after 31 December 2023 where they were particularly egregious or were seen as part of an existing trend. In-depth analysis was conducted on more than 30 illustrative incidents which are seen to represent a broader trend. The assessment involved reviewing witness accounts, medical records, visual evidence (photos, videos, satellite imagery), various reports and military analysis of damage and weapon use. In some cases, the Commission was unable to verify certain factual details or make conclusive determination, such as precise casualty figures, due to no access to the Gaza Strip, non-cooperation of some of the parties to the conflict, data availability constraints, for instance on targeting procedures, and the Commission's limited resources and the short time frame available for its inquiry.

Limitations

10. The Commission faced significant challenges in its investigations into acts committed in the Gaza Strip due to the scale and continuing nature of the violations and crimes committed in the Gaza Strip since 7 October 2023. The Commission was not able to visit the sites of the violations as Israel has prevented it accessing the Occupied Palestinian Territory, including the Gaza Strip. Its ability to reach out to victims and witnesses has also been limited since the beginning of its investigation due to the continuing fighting on the ground and major communication disruption. The Commission faced particular difficulties in speaking to female victims in Gaza due particular restrictions on movement and challenges linked to displacement.

11. In addition, human rights and humanitarian actors were not able to provide the same support as previously provided to the Commission as their operations have been severely hindered due to the security situation, the overwhelming need for services, operational challenges and a well-founded fear of reprisals.

Digital forensics

12. In addition to evidence obtained by the Commission directly, including interviews and submissions, the report draws on publicly available sources of information, including, but not limited to, reports by international and national NGOs, media articles, social media, photographic and video material, eyewitness testimony and data released by the authorities of Israel and Palestine as well as Palestinian non-State armed groups.

13. The open-source material was searched for, preserved and analysed in compliance with international standards for digital online investigations related to alleged violations of international humanitarian law and international human rights law. Each piece of information was forensically collected in accordance with international standards on the preservation of web-based content and in accordance with rules of admissibility of digital evidence, continuously ensuring its integrity, authenticity and reliability.

14. The collected open-source material was verified primarily through comprehensive cross-referencing with a broad and varied collection of reputable sources. Whenever needed, verification of available photographic and video material was complemented by advanced forensic examination, including visual media authentication, alteration detection and metadata extraction.

15. In addition, geolocation analysis of available visual media was carried out to extract key spatial and temporal data necessary for reconstructing events, validating the gathered imagery and establishing circumstances of its capture. As such, the geolocation of the collected photographic and video material was performed by cross-referencing its landmarks and topographical features with satellite imagery, including those retrieved from Google Earth.

Children

16. The Commission conducted in-person interviews with three children who were evacuated outside of Gaza and spoke with accompanying family members or relatives. The Commission approached such interviews with protection safeguards in place. The Commission consulted with medical professionals about the condition of the child, including her/his mental health, and proceeded with interviews only after securing parental/family consent. The Commission also sought and obtained informed consent from the child interviewees. The Commission also met with many other children without conducting formal interviews. The Commission's interactions with children were aligned with the principles of 'best interest of the child' and 'do no harm' and with the right of the child to participate in matters affecting the child.

III. Background and overview: Gaza Strip

17. Israeli security forces (ISF) started carrying out airstrikes in the Gaza Strip in the morning hours of 7 October 2023, in response to the Hamas-led attack in Israel.³ On 8 October, Israel formally announced the commencement of a major military operation named "Swords of Iron".⁴ Israel first launched an intense air campaign on the Gaza Strip, followed by ground operations with heavy artillery support. The operation's primary military goals, as publicly stated, were to destroy Hamas completely, and to secure the release of Israeli hostages.⁵

³ <https://www.idf.il/132378>

⁴ <https://www.gov.il/he/departments/news/spoke-war081023>.

⁵ https://x.com/kann_news/status/1717231828384305632

18. The military operation announced by Israel on 8 October 2023 is the latest in a series of military operations, incursions and airstrike campaigns conducted by Israel in Gaza since 2005. As the Commission reported to the General Assembly in October 2023, ISF carried out at least five large-scale military operations in Gaza between 2006 and 2021.⁶ The testimonies and information collected, verified and preserved by the Commission show that the latest operation is being conducted by Israel at a significantly larger scale, which is reflected in unprecedented numbers of dead and injured in comparison to previous military escalations.

19. Israeli airstrikes on the Gaza Strip started on 7 October⁷ and intensified from 8 October onwards.⁸ ISF used a variety of explosive weapons with wide-area effect in its attacks, delivered through airstrikes, tank and artillery fire, and shelling by naval forces. Ground operations, which started on 27 October 2023, advanced from north to south with engagements in key areas in Beit Hanoun, Gaza City, Jabalia and Khan Younis and, from May 2024, Rafah. These operations also served to strategically segment the Gaza Strip and cut the northern half of the Gaza Strip, including Gaza City, the main population centre, from the south, with a buffer zone stretching from the Israeli border in the east to the Mediterranean Sea in the west.

20. Israeli military operations targeted locations in densely populated civilian areas. Throughout the campaign, ISF targeted civilian infrastructure such as high-rise buildings and residential apartments in Palestinian cities, towns and refugee camps. These bore the brunt of the hostilities, leading to extensive destruction, including the levelling of entire city blocks and residential neighbourhoods under sustained heavy bombardment.⁹ The Gaza Strip, with approximately 2.3 million¹⁰ residents in a 360 square kilometre area, has a high population density of around 6,300 persons per square kilometre, ranking among the highest globally.¹¹ The majority of people reside in the big cities of Gaza City and Khan Younis, with urban areas hosting about 77.6 percent of the total population, according to 2023 estimates.¹² The military operation has resulted in more than 1.7 million people being displaced.¹³

21. At the onset, the military operations worsened an already dire humanitarian situation.¹⁴ The prolonged siege on the Gaza Strip, imposed by Israel since 2007, severely impacted the economy and the fundamental human rights of the population. On 9 October 2023, Israel imposed a complete siege on the Gaza Strip that exacerbated the situation further, cutting off essential resources and the movement of goods, heavily restricting the population's access to water, fuel, electricity and food. All crossings between Israel and the Gaza Strip were sealed, disrupting humanitarian aid deliveries, and between 7 and 20 October 2023 no aid trucks entered the Gaza Strip, significantly impacting two-thirds of the population already heavily reliant on humanitarian assistance. The Commission could see and foresee the impact of the Israeli offensive and called on 10 October 2024 for 'the parties involved to cease all forms of violence and ensure that civilians are protected'.¹⁵

⁶ A/78/198, para 48.

⁷ <https://www.idf.il/132378>.

⁸ <https://www.idf.il/132375>.

⁹ Hostilities in the Gaza Strip and Israel | Flash Update #20 | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org).

¹⁰ <https://www.pcbs.gov.ps/post.aspx?lang=en&ItemID=4676>.

¹¹ Gaza Strip - The World Factbook (cia.gov).

¹² Ibid.

¹³ <https://www.ochaopt.org/content/reported-impact-snapshot-gaza-strip-31-may-2024>.

¹⁴ https://www.unrwa.org/sites/default/files/content/resources/2023_opt_ea_23.01.23.pdf.

¹⁵ <https://www.ohchr.org/en/press-releases/2023/10/commission-inquiry-collecting-evidence-war-crimes-committed-all-sides-israel>.

22. In December 2023, OCHA referred to the humanitarian situation as “apocalyptic”.¹⁶ On 12 December 2023, the UN General Assembly adopted a resolution demanding an immediate “humanitarian ceasefire” and calling on all parties to the conflict to comply with their international humanitarian law obligations.¹⁷ On 25 March 2024, the UN Security Council passed a resolution demanding an immediate ceasefire for the month of Ramadan.¹⁸ The International Court of Justice (“ICJ”) issued its first order on provisional measures on 26 January 2024 in the *South Africa v. Israel* case under the Genocide Convention; on 28 March 2024, it issued a second order on provisional measures, warning that the “catastrophic living conditions” in the Gaza Strip had deteriorated further, particularly in view of the prolonged and widespread deprivation of food and basic necessities; on 24 May 2024 it issued a third order on provisional measures, ordering that Israel immediately stop its military operations in Rafah Governorate, ensure humanitarian assistance and provide access to Gaza for UN mandated commissions of inquiry.¹⁹

23. The military operations have continued during the drafting of this report. Compared with previous escalations of hostilities, the loss of human life, the devastation to civilian infrastructure and the long-term impact on the Palestinian people and State have been unprecedented.

IV. Factual Findings - acts committed by Israel in the Occupied Palestinian Territory from 7 October to 31 December 2023²⁰

A. Israeli statements

24. The Commission notes at the outset that senior Israeli public officials, including the President, the Prime Minister, Ministers in Government, Members of the State Security Cabinet, Members of the War Management Cabinet, Members of the Knesset, other politicians, ISF officials and commanders, and others in their official public capacity have used inflammatory language in their comments on and since 7 October. Their words shape the public narrative and garner widespread public support for their positions. Their words also affect the development and implementation of public policies. This power, inherent in holding public office or military command, comes with the corresponding heavy responsibility to use their platforms (both traditional media and social media) with the utmost caution and abstain from incitement to violence, discrimination, hatred and other serious international crimes.

25. In addition to public officials, those in the public sphere, such as journalists, celebrities, television commentators and social media influencers, among others, are obligated to refrain from incitement to violence, hatred, discrimination and other serious international crimes. Finally, the Commission notes that social media companies such as X (formerly Twitter) and Meta (Facebook and Instagram’s parent company) are under a duty to rigorously

¹⁶ <https://twitter.com/ochaopt/status/1732558541167407490>.

¹⁷ A/RES/ES-10/22.

¹⁸ S/RES/2728(2024).

¹⁹ ICJ, Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (*South Africa v. Israel*), Order on the Request for the Modification of the Order of 26 January 2024 Indicating Provisional Measures, 28 March 2024, para. 18.

²⁰ All information in this report contained in its factual findings is based on confidential information on file, unless specifically annotated.

review and strengthen their content moderation policies, review accounts and posts that do not adhere to such standards, and deplatform those who violate such standards.

26. The Commission has collected more than 40 statements by Israeli political and military officials and other public and media figures. The Commission finds that, alongside statements indicating military and political strategy, Israeli officials and public figures made statements of incitement to violence, hatred, discrimination and even more serious statements proclaiming a new Nakba or calling for the erasure of the Palestinian people from Gaza. These statements systematically dehumanize the Palestinians in Gaza, portray all Palestinians as Hamas militants or supporters and arguably reflect the Israeli Government *modus operandi* of giving little or no regard to the protections to which civilians are entitled under international humanitarian law. The Commission considers that such statements can produce an atmosphere of hatred, violence and vengeance that may have a causal connection to the commission of violations of international human rights law, international humanitarian law and international crimes.

Statements alluding to military and political goals and strategy

27. Israeli leaders have emphasised the threat to Israel and harm and trauma to Israelis as a result of the 7 October attack, when referring to why they started the military operations in the Gaza Strip. Israeli leaders have consistently described the military operations in the Gaza Strip as “self-defence” and a “just war”, framing it as Israel’s second independence war, and comparing it to Israel’s wars of 1948, 1967 and 1973, among others. Israel’s impetus for starting its large-scale operation was the Hamas-led attack of 7 October, which, as well as marking an unprecedented number of casualties in a one-day attack in Israel, also evoked for Israelis and Jews worldwide traumatic memories of the Holocaust and the deaths of six million Jews in Europe between 1933 and 1945, as well as memories of millennia of persecution. Israeli leaders also repeatedly stated that the attack of 7 October 2023 presented an existential threat to Israel, as justification for the decision to conduct a large-scale military operation in Gaza. Thus, for many Israelis and Israeli leaders, there was only one possible response to such an attack, a wide-scale and unprecedented military operation in Gaza to ensure the complete elimination of Hamas once and for all.

28. The Commission observes in relation to such statements that, first, there is no evidence suggesting that the events of 7 October, as tragic and outrageous as they were, at any time posed a real threat to the continued existence of the State of Israel or of the Jewish people. Second, Netanyahu’s framing of the Hamas-led attack as an existential threat to Israel and to Jewish people everywhere appears to have been intended to strengthen the argument that Israel can engage in extreme measures in the Gaza Strip, to build external and internal support for its hostilities and to reduce criticism for its impact on Palestinians. On 1 November 2023, a single Israeli military voice challenged this narrative. The Head of the ISF Intelligence Division, Major General Aharon Haliwa, who has since resigned his post, stated: “This is a war of no choice. But it is not an existential war. The existence of the State of Israel is not at stake.” The Commission agrees with this statement and notes that Israel has the duty to protect its citizens and others under its control, subject to international humanitarian law and international human rights law.

29. On 20 October 2023, Defence Minister Yoav Gallant outlined three principal stages in Israel’s military strategy in the Gaza Strip. First, Israel will destroy the Hamas movement and its military and governance infrastructure. Second, it will stabilise the governance system in the Gaza Strip and eliminate pockets of resistance. Third, it will impose a new security regime, in which

Israel is not responsible for the day-to-day life in the Gaza Strip but has full freedom of activity to ensure there is no threat coming from the Gaza Strip.

30. Prime Minister Netanyahu's vision for the "day after Hamas", presented on 23 February 2024, echoed Galant's statement. Netanyahu presented three phases in his plan. In the immediate phase, the ISF will continue its hostilities until reaching its objectives: destruction of Hamas's military capacity and the Hamas and PIJ governmental infrastructure, return of the hostages and deterrence of any threats from the Gaza Strip. In the interim phase, Israel would keep a military freedom of movement in the entire territory, will establish a security buffer zone in all areas bordering Israel and will maintain security control of all areas west of Jordan, including the Gaza Strip and the occupied West Bank. The Gaza Strip will be completely demilitarized. The management of civil affairs in the Strip will be handed over to local community leaders with such experience. Israel will also work towards the closure of the United Nations Relief and Works Agency (UNRWA) and will promote a de-radicalization program to be implemented in religious institutions, schools and welfare institutions. Netanyahu reiterated that, in the long-term, Israel will not be dictated to by third parties in relation to a permanent agreement with the Palestinians and it would continue opposing a one-sided recognition of a Palestinian state, noting that such recognition would mean a reward for terrorism. Netanyahu's plan leads the Commission to question several of Israel's stated goals in its Gaza operation and raises concern for Israel's plans for the future of the Gaza Strip and the Palestinian people as a whole.

31. The United Nations Secretary General's spokesperson responded to Netanyahu's plan, stating "we recognize Israel's legitimate security needs, but for the Secretary General, and I think he underscores and reiterates that any sustainable solution for long-term peace must be in the framework of a two-State solution and an end to the occupation, an establishment of a fully independent, democratic, contiguous, sovereign and viable Palestinian State of which Gaza is an integral part, in line with international law, relevant UN resolutions, and existing bilateral agreements. And I would also add that we remain very concerned by the continuing rhetoric and plans and efforts that are undermining the work of UNRWA."²¹

32. The Commission notes that Netanyahu's "Day after Hamas" plan may be seen as implying a *de facto* annexation of the Gaza Strip, a move which Israel has considered on at least two occasions prior to 2023: during the Lausanne conciliation talks in 1949 and after the 1967 war. Netanyahu's plan clearly indicates Israel's intention for the military operations to extend well beyond removing Hamas as a military threat to the complete removal of any formal Palestinian governmental functions in the Gaza Strip. It also clearly presents an intention to occupy the Gaza Strip fully and militarily under the guise of security needs and to oppose Palestinian self-determination, including political independence, territorial integrity and permanent sovereignty. The expansion of Israel's aims in this regard, coupled with the continuous emphasis on the denial of the Palestinian people's right to self-determination, suggests that its military operation has shifted to targeting the autonomy of the Palestinian people as a whole.

Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population

33. The Commission has documented repeated public messages containing incitement published by Israeli officials. Messages include calling for violence and the killing of Palestinians, the erasure of the Gaza Strip, vengeance, collective punishment, noting that there are no innocent civilians in the Gaza

²¹ <https://press.un.org/en/2024/db240223.doc.htm>

Strip, planning for new Israeli settlements on the rubble of the Gaza Strip and calling for the removal of Palestinians from Gaza to third states.

34. Statements calling on Israel to exact vengeance against Hamas were made as early as 7 October. At a press conference held in the early afternoon of 7 October, Prime Minister Netanyahu vowed to inflict “mighty vengeance” on “all of the places which Hamas is deployed, hiding and operating in, that wicked city, we will turn them into rubble. I say to residents of Gaza: leave now because we will operate forcefully everywhere.” Although Netanyahu’s statement carefully directed the call for vengeance at ‘Hamas locations’, his use of the phrase ‘wicked city’ in the same statement, implies that he sees the whole city of Gaza as responsible and a target for vengeance.

35. On 29 October, Brigadier General David Bar Khalifa, Commander of the 36 Armored Division, invoked divine intervention in a call for his soldiers to be guided by general vengeance in their military operation. In a handwritten letter to his soldiers, he said, “What has been will be no more! We shall go out to it [the enemy] in war, we shall pulverize every accursed plot of land from which it came, we shall destroy it and the memory of it ... and we shall not return until it is annihilated, and [God] doth render vengeance to his adversaries, and doth make expiation for the land of His people... The Lord will give strength to his people, and He shall guard thy going out and thy coming in, from this time forth and forever. This is our war, today is our turn. Here we are!”

36. On 4 November, Colonel Erez Eshel, a senior ISF officer, interviewed for an Israeli news channel from Beit Lahia, said, “vengeance is a great value. There is vengeance for what they did to us... in 100 years they will know that you don’t mess with the Jews. It will take so many years to revive from this blow... this place will be a fallow land. They will not be able to live here.” In the same news segment Colonel Yogev Bar Sheshet, Deputy Head of the Israeli Civil Administration, said, “first of all, this shows that the Hamas leaders do not think about their people. They think about terror. They damage their people. We the Jews, we take care of ourselves. Whoever harms Jews, whoever harms Israelis, we will destroy their homes, we will kill them wherever they are. It will not pay to harm the people of Israel - this is our message. There is nothing left. Whoever will come back here afterwards, if they come back, will see scorched earth, no houses, no agriculture, no future.”

37. On 8 November 2023, a video published on X showed soldiers from the Binyamin Brigade dancing and singing, “let your villages burn”. An ISF spokesperson responded to this incident, saying “The conduct of the soldiers is not consistent with the IDF’s orders and its values. The incident will be investigated and dealt with accordingly through disciplinary action.” On 4 January 2024, a video published on X depicted an ISF soldier with a Torah scroll in his hands noting, “We are now on the ruins of Gaza, with the grace of God. These Nazis will pay the price for what they did to the people of Israel and the country of Israel. We will destroy the Hamas. Do you see this burned house? Every house here will burn. Every house had an RPG. They will pay for what they did. The people of Israel will win and God will save us from them, with the grace of God”. The Commission is not aware of any disciplinary actions undertaken by ISF against these personnel.

38. Several statements by Israeli officials advocated for collective punishment against the Palestinian people as a whole or the population of Gaza in particular. Some statements recognized that there was a difference between civilians and combatants but urged that all Gazans should be punished for the actions of the militants on 7 October 2023; other statements made no distinction between civilians and combatants and decreed one punishment for all. On 14 October 2023, President Issac Herzog stated, “it’s an entire nation

out there that is responsible. It is not true, this rhetoric about civilians who were not aware and not involved. It is absolutely not true.”

39. On 7 October 2023 the Israeli Minister of National Infrastructure, Energy, and Water, Israel Katz, ordered the cessation of electricity supply to Gaza, saying “What was – will no longer be.” After receiving an instruction from the Minister of Defence, Yoav Gallant, Katz issued a directive instructing the Israel Electric Company to stop selling electricity to the Palestinian authority in the Gaza Strip. A few days later, on 15 October 2023, Katz shared satellite images revealing that the Gaza Strip was illuminated on the 6 October but nearly devoid of lights on 12 October. Katz commented, “Electricity has been cut off in Gaza, highlighting the devastation inflicted by Hamas on the strip’s civilians”. Katz made a clear distinction between civilians and Hamas combatants, but announced, enacted and implemented policies that punished the entire population for the actions of Hamas.

40. On 17 October 2023, Itamar Ben-Gvir, the Israeli Minister of National Security and a member of the Committee of Ministers on National Security Affairs, linked Gaza’s access to humanitarian aid to the release of hostages held by Hamas. Ben-Gvir wrote on X, “As long as Hamas does not release the captives in its hands, the only thing that needs to enter Gaza is hundreds of tons of explosive material from the Air Force, (and) not one gram of humanitarian aid”.

41. On 3 November 2023, Prime Minister Netanyahu published a letter to the Israeli soldiers and commanders in the war, in which he wrote, “Remember what Amalek did to you... This is a war between the sons of light and the sons of darkness... We constantly remember the sights of the horrific massacre on that Simchat Torah Shabbat, October 7, 2023.” The descendants of Amalek, the Amalekites, were enemies of the Israelites in the Hebrew bible. In the Book of Samuel, God tells the Israelites, ‘Now go and attack Amalek, and utterly destroy all that they have; do not spare them, but kill both man and woman, child and infant, ox and sheep, camel and donkey.’²² The Commission notes that, in invoking Amalek in his speech, Netanyahu strengthened the idea that Israel’s war in Gaza is akin to the holy war commanded against Amalek.

42. On 5 November, Minister of Heritage Amihai Eliyahu stated in a radio interview that dropping an atomic bomb on Gaza was one of the options in Israel’s war on Gaza. He also noted that “there is no such thing as non-involved in Gaza”. He was widely criticized for his statement and Prime Minister Netanyahu suspended him from Government meetings.

43. On 11 November 2023, Avi Dichter, the Minister of Agriculture and a member of the Committee of Ministers on National Security Affairs, was interviewed for Channel 12 News, where he was questioned about the comparison between scenes of residents of northern Gaza Strip evacuating south and scenes of the Nakba. Dichter responded that the current situation was akin to rolling out “Gaza’s Nakba”, emphasizing the operational impracticality of conducting a war within the Gaza Strip, particularly when civilians were amid the conflict. When pressed further about the term “Gaza’s Nakba”, Dichter affirmed that it is “Gaza’s Nakba of 2023”, indicating that this was how he wanted the situation to ultimately be concluded. Regarding the potential return of residents to Gaza City, Dichter expressed doubt that the Palestinians could return to Gaza City, “I don’t know how it will ultimately end, remember that Gaza City sits on a third of the (Gaza) strip, half of the population but the third of the strip.”

²² 1 Samuel 15.3 New Revised Standard Version translation.

44. On 3 January 2024, Likud Member of the Knesset Moshe Saada said in an interview to channel 14, “today, it is clear to everyone that we have to annihilate all Gazans”.

Incitement carried out by persons in the media

45. Several commentators and journalists made comments inciting to violence while the Hamas attack was still underway on 7 October. David Mizrahi Verthaim, an editor on mainstream Israeli news site Walla and a presenter on Radio 103, posted on X, “And after I talked about unity, one principle that needs to be abandoned today: proportionality. We need a disproportionate response. Israel should show what it is hiding in the basement. If all the captives are not returned immediately, turn the strip into a slaughterhouse. If a hair falls from their head – execute security prisoners. Violate any norm, on the way to victory. For them to see and be seen... Those in front of us are human animals who do not hesitate to violate minimal rules, including the murder of medical staff and babies. We cannot just move on.”

46. Israel’s channel 14, a right-wing commercial television channel, has provided a consistent platform for several commentators and journalists and army personnel to make comments inciting violence. In an interview with Yinon Magal on Channel 14, Eliyahu Yosian from the Misgav Institute for National Security discussed the situation in the Gaza Strip. Asked if Israel should target the population Yosian stated, “There are no innocents, when you say population, there’s no population; there are two and a half million terrorists. Therefore, ‘knocking on the roof’ holds no significance. ‘knocking on the roof’ tactic is employed to allow innocents to leave. If Gaza contains no innocents, there’s no rationale for ‘knocking on the roof’.” The clip, posted by Channel 14 news, had 1.6 million views as of 3 January 2024. Yosian also said Israel should level the ground in Gaza, kill as many as possible and spare no one, particularly targeting women: “The woman is an enemy, the baby is an enemy, and the pregnant woman is an enemy.” Yinon Magal of Channel 14 has issued several inciting tweets. On 7 October he posted on X: “it is time for Nakba 2”. On 7 December 2023, he posted the following: “I am coming to conquer Gaza, and to beat Hezbollah’s head, I stick to one mitzvah, demolish the seed of Amalek, I left my house behind, until victory I will not return, you know our slogan, there are no uninvolved.”

47. Social media sites, mainly X but also Facebook (parent company Meta), have provided rich and ungoverned platforms for incitement to violence and hatred to spread quickly with no content moderation or real-world accountability by either the Israeli authorities or the social media companies themselves. The Commission documented several messages that may be perceived as calling for the annihilation of Gaza and for not distinguishing between militants and civilians, posted by community leaders of a large Facebook group for Israeli women (“Mamatzhik”). In one example, on 29 October 2023, the administrator of the group posted an obituary to the death of Gaza, stating that “with great sorrow and deep condolences, we are happy to announce the death of the ugliest city in the universe – Gaza bubi [a belittling nickname] and its terrorists. The breakdance procession will leave from Jerusalem.” The post received 13,000 likes and 1,300 comments. In a follow up post by the same administrator on 29 October, she referred to comments received on this obituary and stated: “Don’t send me self-righteous messages in private! What fun for those who think they are still compassionate women. And they are humane and love people regardless of who they are. And they see every mother and every child who now has no water and walls in Gaza. Living in a utopian illusion and towering over us all. We no longer see anything with our eyes. The eyes are already burning with tears. Our eyes only see the blood of our murdered babies. Gazans are united in their hatred of Jews and Israel

and whoever doesn't see yet is simply blind. Our abductees are suffering in a city that is hell because Gaza is hell on earth. And they burned part of our place in the world. And our only home that is Israel. News flash: In every house in Gaza there is a terrorist or a potential terrorist and there is a mother who dreams that her innocent baby born to her will be Shahid. Noah's flood, remember? Let's collect the goats and the elephants and the horses in pairs because the flood is coming." The post received 10,000 likes and 2,300 comments. As of May 2024, the group had 773,900 members.

48. The Commission notes that the rapid spread of incitement and hate speech online can have real world violent consequences, in particular where such speech is normalized, used extensively in social media and daily discourse and seen by many Israelis as a legitimate expression of pain and anger. This is one specific example of a Facebook Group, messages and administrator who were in clear violation of Meta's own content moderation policy. Such groups, administrators and posts should be taken down by Meta and other social media platforms, especially X.

B. Loss of lives and injuries

"Behind the number of casualties, there are thousands of women, men and children who have been made disabled for life due to the Israeli government's bombings. These persons have lost limbs, maybe an arm or a leg, and will need support and medical care for the rest of their life. Who will take care of them?"

Woman working for the rights of persons with disabilities

49. In May 2024, the fatalities in the Gaza Strip were estimated to have exceeded 34,800 killed. Of them, 24,682, including 7,356 children and 5,419 women, were identified as of 30 April 2024.²³ The number of injured was estimated at 77,908, of whom disaggregated data were only available for 53,019, including 12,332 children and 13,996 women.²⁴ There are also thousands of persons still missing, many of them now dead under the rubble. The Commission acknowledges that these numbers do not distinguish between civilians and militants. Oxfam highlighted that the daily death rate in Gaza, exceeding an average of 250 fatalities each day in the first 100 days of the current hostilities, surpassed that of any other conflict in the 21st century.²⁵

50. In relation to the death toll among combatants, on 24 December 2023, ISF reportedly estimated it had killed over 7,850 militants since 7 October 2023; however, the spokesperson acknowledged these figures are not definitive. Israel said its assessment is derived from interrogations of captured militants that provided details on deceased militants, satellite photos and military evaluations regarding airstrikes. At the same time Israel admitted that many Hamas militants remain unaccounted for or unidentified, possibly buried under rubble or within tunnels. According to media sources, 20 to 30 percent of Hamas militants had been killed as of January 2024.²⁶ This puts the Hamas death toll at between 4,000 and 6,000 given an estimated minimum strength of

²³ <https://t.me/MOHMediaGaza/5405>.

²⁴ <https://t.me/MOHMediaGaza/5401>.

²⁵ <https://www.oxfam.org/en/press-releases/daily-death-rate-gaza-higher-any-other-major-21st-century-conflict-oxfam#:~:text=Israel's%20military%20is%20killing%20Palestinians,hostilities%20nears%20its%20100th%20day>.

²⁶ https://www.wsj.com/world/middle-east/hamas-toll-thus-far-falls-short-of-israels-war-aims-u-s-says-d1c43164?mod=hp_lead_pos2.

about 20,000 to 40,000 fighters, according to the US Central Intelligence Agency.²⁷

51. The hostilities have had a disproportionate impact on children and women in Gaza. They constitute some 51 percent of the fatalities identified so far. The Commission notes an increasing trend seemingly due to several factors, primary among them ISF's increased use of heavy air bombardment since 7 October. Research indicates that the risk to women and children posed by heavy explosive weapons with wide area effects is distinctive, including a greater risk of children losing their lives. Women and children are particularly vulnerable to the impact of such heavy bombardment, exacerbated by the exposure to constant movement through evacuation orders and overcrowded living quarters which were also targeted.²⁸ The Commission also notes that this trend may also be due to an expansion of ISF's targeting criteria to target many more private homes and residential buildings with the aim of killing a small number of militants, resulting in casualties among family members, neighbours and communities at large.²⁹

52. The United Nations Independent Commission of Inquiry on the 2014 Gaza Conflict already reported an upward trend in female casualties, emphasizing that attacks on residential buildings rendered women particularly vulnerable to death and injury.³⁰ That Commission noted the gendered impact of heavy explosive weapons in populated areas, where, due to socially prescribed gender roles, women are responsible for the home environment and care of family members.³¹ In the current hostilities, almost 37 percent of all persons killed since 7 October 2023 are women and girls,³² while female fatalities made up 22 percent of the conflict-related fatalities in 2014 (13 percent women and eight percent girls) and 15 percent in 2008-2009 (eight percent women and seven percent girls).³³ The Commission notes that women are more likely to experience conflict as civilians than combatants, thus being particularly affected by disproportionate attacks directed at civilians.

53. More than 7,300 children were identified among those killed as of May 2024, representing almost 30 percent of the identified fatalities in the current hostilities in the Gaza Strip.³⁴ In the two largest previous escalations of hostilities in the Gaza Strip, in 2014 and 2008-2009, children made up approximately 22 to 25 percent of the conflict-related fatalities.³⁵ Children are particularly vulnerable to Israeli air and land strikes, using lethal explosives with wide-area effects in densely populated residential areas. Research indicates that the physical effects of heavy explosive weapons are especially deadly for children, whose smaller and more fragile bodies are more vulnerable than those of adults to these deadly attacks.³⁶ Besides killing children in large

²⁷ <https://www.cia.gov/the-world-factbook/references/terrorist-organizations/>

²⁸ https://www.icrc.org/en/document/civilians-protected-against-explosive-weapons%20https://www.icrc.org/en/download/file/229018/ewipa_explosive_weapons_with_wide_area_effect_final.pdf.

²⁹ See section "Targets and targeting systems".

³⁰ A/HRC/29/52, para 37

³¹ See also Gender and International Criminal Law, Oxford University Press, 2022, p.376.

³² <https://t.me/MOHMediaGaza/5224>.

³³ For comparative data see <https://statistics.btselem.org/en/stats/during-cast-lead/by-date-of-incident/pal-by-israel-sec/gaza-strip?section=overall&tab=overview> And <https://statistics.btselem.org/en/stats/since-cast-lead/by-date-of-incident/pal-by-israel-sec/gaza-strip?operationSensor=%5B%22protective-edge%22%5D§ion=overall&tab=overview>. See also A/HRC/12/48 and A/HRC/29/52

³⁴ See section "Killing and maiming of children and impact on children".

³⁵ For comparative data see A/HRC/12/48 and A/HRC/29/52.

³⁶

https://www.icrc.org/en/download/file/229018/ewipa_explosive_weapons_with_wide_area_effect_final.pdf

numbers, the use of lethal weapons and ammunitions has resulted in long-term debilitating physical injuries, including loss of limbs, traumatic brain injuries and damaged internal organs. The consequences of such severe injuries have been compounded by the lack of functioning health infrastructure. Toxic remnants of deadly explosions released into the environment, including hazardous heat and chemical reactions, may pose long-term threats for generations.

54. The large numbers of children and women killed and injured are also a reflection of the cultural and sociological context in the Gaza Strip. Palestinians in the Gaza Strip very often live in a multi-storey apartment building with members of their extended families. Buildings can house three or four generations of the one extended family, with parents and grandparents living on one floor and other floors occupied by their adult children with their spouses and children. In one such example, the Commission found that several members of one family were killed and injured on 31 October, as a result of ISF airstrikes combined with a ground operation in Jabalia refugee camp which resulted in 126 persons killed, including 69 children. On many occasions, Israeli bombardment has utterly destroyed apartment buildings housing members of one or more extended families, killing or injuring almost all of them.³⁷ The current hostilities have seen whole extended families wiped out, across several generations.

55. The Commission received reports regarding challenges in managing the large number of dead bodies, identifying them and ensuring dignified burials. Due to insufficient body bags and limited refrigerated space for storage, mass graves have been utilized.³⁸ According to one report, a hospital in Deir al-Balah resorted to using ice-cream trucks as makeshift morgues due to overflowing mortuaries.

56. The hostilities have increased the number of persons with disabilities, with injuries that will lead to permanent impairment.³⁹ UNDP projects that this number is likely to increase owing to the mounting number of injured and decreasing health-care capacities.⁴⁰ During its mission to Türkiye and Egypt the Commission met many children whose injuries required amputation of limbs.

C. The large-scale destruction of Gaza

57. The scale of destruction in the Gaza Strip, as a result of the Israeli military operations, has been described as “apocalyptic” by independent observers, including Israeli journalists who visited its northern part and the city of Khan Younis. According to UNOSAT, from 7 October to 26 November, Israeli airstrikes damaged 37,379 structures, or 18 percent of the total structures in the Gaza Strip. These included structures that were completely destroyed, severely damaged and moderately damaged.⁴¹ By January 2024, this number had almost doubled to 69,146 damaged structures, around 30 percent of the total structures in the Gaza Strip. This was comprised of 22,130 destroyed structures, 14,066 severely damaged structures and 32,950 moderately

³⁷ See for example <https://www.amnesty.org/en/latest/news/2023/10/damning-evidence-of-war-crimes-as-israeli-attacks-wipe-out-entire-families-in-gaza/>.

³⁸ Situation Report #6 on the Gaza Strip & the West Bank | UNRWA; Hostilities in the Gaza Strip and Israel | Flash Update #14 | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org).

³⁹ <https://www.hi.org/en/news/100-days-of-chaos-in-gaza--disabled-people-are-deprived-of-everything->

⁴⁰ Gaza war: expected socioeconomic impacts on the State of Palestine Preliminary estimations until 5 November 2023, UNDP.

⁴¹ <https://unosat.org/products/3769>.

damaged structures. These correspond to around 30 percent of the total structures in the Gaza Strip.⁴² By 1 April 2024, around 50 percent of the total structures in the Gaza Strip had been damaged, with a total of 123,706 damaged structures. The areas most affected were the governorates of Gaza, North Gaza and Khan Younis. The governorate of Khan Younis has experienced the highest increase in damage compared to an analysis from 29 February 2024 with 3,068 additional structures damaged.⁴³

58. The scale of damage to buildings in Gaza since 7 October has been unprecedented in comparison with previous escalations of hostilities in the Gaza Strip. The Commission carried out a comparative analysis between damages sustained to structures in January 2024 and those sustained to structures in previous escalations of hostilities, namely operation 'Cast Lead' in 2008-2009 and operation 'Protective Edge' in 2014. Given the different time frames of each conflict, the Commission adjusted these numbers to reflect a daily average of damaged structures. The Commission found that, from 7 October 2023 to 6 January 2024, an average of 743 buildings each day were damaged, in comparison to 305 buildings each day in the 2014 escalation of hostilities and 117 buildings each day in the 2008-2009 escalation of hostilities.

59. The World Bank reported that health facilities have been significantly affected, with 84 percent of them damaged or destroyed, amounting to 554 million USD in damages. Similarly, the education sector has suffered greatly, with infrastructure damages totalling 341 million USD, affecting over 625,000 students and 22,564 teachers. Cultural heritage sites, including landmarks of significant historical and cultural value, have been extensively damaged or destroyed, with an estimated cost of 319 million USD.⁴⁴

60. The Commission reviewed photos and videos, showing the widespread destruction of residential complexes and entire neighbourhoods in the Gaza Strip, including agricultural lands, public facilities, religious and cultural sites, schools, universities and hospitals. While many of these locations were damaged or destroyed by direct or indirect airstrikes as well as tank and artillery shells, some were destroyed by bulldozers or controlled demolitions. The ISF combat engineering unit, known as *Yahalom*, is the specialised unit that undertakes such tasks, using military grade bulldozers, known as D9s, excavators and explosives. According to an investigation by the New York Times, at least 33 controlled demolitions have destroyed hundreds of structures in the Gaza Strip.⁴⁵ Such demolitions require ISF to physically place mines or other explosives in or around a structure and trigger a detonation from a distance. ISF's *Yahalom* unit is largely assigned to these detonations. Many of the videos viewed by the Commission of such controlled demolitions, sometimes of entire neighbourhoods, depict ISF soldiers whooping, cheering and sending dedications and personal messages as the structures explode.

61. An investigation by Bellingcat⁴⁶ also shows incidents of ISF demolitions of residential housing blocks and neighbourhoods across the Gaza strip including a mosque.⁴⁷ These demolitions were carried out in November and December 2023 by soldiers of the 8219th combat engineering battalion of

⁴² <https://unosat.org/products/3793>.

⁴³ <https://unosat.org/products/3824>.

⁴⁴ <https://thedocs.worldbank.org/en/doc/14e309cd34e04e40b90eb19afa7b5d15-0280012024/original/Gaza-Interim-Damage-Assessment-032924-Final.pdf>.

⁴⁵ <https://www.nytimes.com/interactive/2024/02/01/world/middleeast/Israel-gaza-war-demolish.html>.

⁴⁶ <https://www.bellingcat.com/news/2024/04/29/weve-become-addicted-to-explosions-the-idf-unit-responsible-for-demolishing-homes-across-gaza/>.

⁴⁷ <https://bellingcat-embeds.ams3.cdn.digitaloceanspaces.com/2024-demolitions-8219/small/M9.mp4>.

551st brigade as part of the 98th Division.⁴⁸ Soldiers of the ISF 8219th unit and other units openly posted videos of the demolitions in which they appear to relish their actions.

62. In response to questions by the New York Times regarding the bulldozing of civilian houses, the ISF reportedly said that the military acts upon “operational necessity” and follows the laws of war, and that “the houses that are being dealt with are buildings that pose a threat to forces operating or they are a military target of some sort”. Part of this ‘operational necessity’ refers to clearing entire areas of the Gaza Strip as a measure intended to protect ISF ground troops in their ground approach and operations. ISF implemented this method in previous escalations and it was also explicitly noted by current and former ISF soldiers and Israeli policy makers.

63. The Commission notes that ISF has not provided sufficient evidence of imminent threat, emanating from these demolished housing complexes, that would have significantly affected its troops. It further notes that in almost all cases, the ISF had the time and the ability to lay explosives without being fired on indicates there was no militant presence in or near them during the controlled demolition process. ISF actions regarding demolitions therefore appear to be intended to cause wanton and deliberate destruction of civilian property, without necessity or military advantage.

64. On 17 December 2023, member of Knesset Tzvi Sucot spoke about the key difference in the current use of this practice of demolitions in comparison with past use: “The previous rounds of fighting against Gaza included almost only the Air Force - and we have seen their results. Happily, the IDF realized this time that we must change the method, and really clean the area. If we don't get close to the houses - we won't be able to eliminate the underground, and we won't be able to destroy the terrorists. When it's possible - we do it. When we don't - it's because it's not operationally possible or beneficial, not because the enemy's lives are being protected, least of all in a neighbourhood like Shuja'iyya.”

65. The Commission notes that the destruction of entire neighbourhoods in the Gaza Strip appears to extend far beyond the necessity of protecting ISF operations. Images obtained by the Commission reveal complete destruction to wide civilian areas caused by airstrikes, shelling, explosives or bulldozers, rendering these areas uninhabitable. Testimonies from residents, ISF soldiers and independent observers further corroborated the extensive damage to private homes, public buildings, stores, schools, universities and mosques, raising significant concerns about the proportionality of the unprecedented destruction. The visual evidence and first-hand accounts strongly indicate that the level of destruction inflicted on Gaza neighbourhoods far exceeds what is required by military necessity in targeting militants in these structures, prompting critical questions about its humanitarian impact and legality.

66. The Commission is aware that Israel has recently completed the construction of a seven-kilometre-long road which runs from east to west across the Gaza Strip, around the area of Wadi Gaza, effectively separating the north and south of the Gaza Strip. The road runs the entire width of the Gaza Strip, from the Israeli border to the Al Rashid coastal road along the Mediterranean Sea. According to the ISF, the road (named by Israel “Highway 749”) will allow its forces to “defend the area, to raid through the enemy’s lines, to prevent movement from south to north, and to control it in a very precise way”. Footage viewed by the Commission indicates that the majority of residential buildings positioned on this road were damaged and/or destroyed. The almost complete destruction of civilian buildings along this road raises

⁴⁸ <https://www.idf.il/170935>.

serious concerns regarding Israel's long-term strategy. A report by Haaretz from April 2024 claimed that Israel built two military outposts along this road intended to allow ISF to control the movement of Palestinians from south to north and *vice-versa* and as a base for ground operations in the Gaza Strip. In practice it will result in splitting the Gaza Strip in two. According to satellite images published by Haaretz, ISF established one base along the road located near the beach road and another is located near Salah al-Din Street, the main north-south road through the centre of the Gaza Strip.

67. Similarly, the Commission is deeply troubled by reports indicating Israel's actions towards establishing a buffer zone inside the Gaza Strip, along its northern and eastern borders with Israel, and actions undertaken to systematically clear and demolish all infrastructure within a one-kilometre zone inside the Gaza Strip for this purpose. Israeli security sources reportedly admitted that "a temporary buffer zone" is under construction, explaining that the buffer zone is required to prevent Hamas and other militants from infiltrating into or attacking Israel. This would imply a long-term plan to perpetuate a stranglehold on Gaza residents and further reduce Gaza's size, exacerbating the Gaza Strip's population density crisis.

68. This large-scale destruction has also included the levelling of private homes, woods, greenhouses and other civilian structures and the destruction of agricultural fields where food was grown for the local people.⁴⁹ According to a UNOSAT assessment from 11 April 2024, there has been a rapid increase in damaged and destroyed buildings within the buffer zone, from 15 to 90 percent between October 2023 and February 2024.⁵⁰ UNOSAT noted that satellite-derived analysis undertaken on 29 February 2024 on 4,042 buildings within the zone shows 3,033 destroyed, 593 damaged (severely or moderately) and only 416 with no visible damage.⁵¹ The humanitarian impact of creating the buffer zone is severe. Tens of thousands of residents have been forcibly displaced, with entire communities being destroyed. The loss of farmland and agricultural infrastructure will have a devastating effect on food production and the livelihoods of Gaza's residents. The Commission is therefore concerned by the disproportionate nature of these actions, which appear to go well beyond what is militarily necessary.

69. The Commission received credible reports that ISF set fire to civilian homes. In some cases, ISF has sought to justify these actions by stating an imperative military necessity, namely preventing militants from using the upper floors of a specific building for surveillance or firing at ISF. However, the Commission notes that this reasoning is insufficient justification for burning entire homes and that the desired security result may be achieved by more precise, and thus less destructive, means, such as surgical strikes on certain parts of buildings. The Commission notes that the deliberate burning of civilian homes, with no legitimate military aim, violates the principles of military necessity and proportionality.

70. In other cases documented by the Commission, there appears to have been no military necessity whatsoever for the burning of the homes and property. One case was reported by a resident of Gaza City who told the Commission that the ISF "took everything from his house, destroyed his cars and then burned the house". Israeli soldiers have also admitted to burning homes in social media posts to burning homes. ISF officers were quoted in a media report as explaining that the practice is aimed at deterrence, reportedly stating that "[w]e are doing this towards the end of the day, so that the plumes of smoke will be visible from afar in the Gaza Strip and deter the Gaza

⁴⁹ <https://unosat.org/products/3772>.

⁵⁰ <https://unosat.org/products/3820>.

⁵¹ <https://unosat.org/products/3820>.

population”. ISF’s response to Haaretz, that raised this allegation, stated “[e]xplooding and destructing buildings [in Gaza] are carried out by approved and appropriate means. Actions carried out in other ways during the war will be examined.” The Commission notes that intentionally destroying civilian objects without military necessity is a violation of international humanitarian law.

71. The Commission was unable to assess the exact scope of this practice, although one report suggests that hundreds of buildings had been burned within a month. Based on the evidence gathered, the Commission found that the burning of these homes renders them uninhabitable, leaving the displaced residents unable to return to live in and use their own property. The Commission is gravely concerned that this practice of unlawful destruction is employed as a form of collective punishment against the civilian population and may also constitute a prohibited reprisal against civilians. It may also indicate an intention on the part of the Israeli authorities to displace the population of the Gaza Strip permanently.

72. The Commission acknowledges that the principle of military necessity under international humanitarian law permits legitimate attacks on or damage to buildings and other structures that are used for military purposes, for example in order to enable movement of one’s own forces, to create a lane free from improvised explosive devices and to clear structures blocking the line of fire or endangering the forces and their positions. Such destruction, however, must be proportionate and undertaken in a manner that mitigates the impact on civilians, which appears not to have been the case here, where ISF destroyed and cleared entire zones and burned houses for no clear military necessity.

73. The Commission also received several reports regarding cases in which Israeli soldiers looted valuables and personal belongings from civilians and civilian homes, including electronics, mobile phones, jewelry and cash. The Commission has viewed large numbers of photos and videos showing Israeli soldiers, at times filming themselves and sharing on social media, destroying private property in a local home or shop, as well as admitting that they took property, including clothes and jewelry, from private buildings.

74. On 14 December 2023, ISF Chief Education Officer reportedly sent a letter to ISF soldiers, warning them about participating in looting. On 14 February 2024, ISF Military Advocate General sent a letter to ISF commanders, stating that appropriate action must be taken against subordinates whose actions have breached ISF orders and even “crossed the criminal threshold” in cases such as “operationally unjustifiable use of force, looting, removal of private property and destruction of civilian property”. The Commission is aware of the announcement made by the ISF Military Advocate General in February 2024 that since 7 October 2023, an investigation was opened into several cases concerning unlawful use of force by ISF soldiers, mistreatment of Palestinian detainees, death of detainees, or looting, and that “investigations are ongoing”.⁵² However the Commission was unable to ascertain the status of these investigations.

D. Overview of Israeli military operations

Airstrikes and munitions

75. During the first six weeks of the hostilities the Israeli Air Force (IAF) carried out a campaign of intense air bombardment, using aircrafts and armed

⁵² <https://www.idf.il/182372>

drones, including the Hermes 450 (referred to by ISF as “Zik”). Between 7 and 12 October 2023, ISF dropped approximately 6,000 bombs on the Gaza Strip. Civilian objects including high-rise office buildings, towers, housing apartments, the Al Rimal neighbourhood in Gaza City, the Jabalia and Shati refugee camps, and other locations near the Rafah crossing with neighbouring Egypt, among others, were targeted with air strikes, which wreaked devastation and razed entire city blocks and residential neighbourhoods to rubble in near-constant heavy bombardment.⁵³

76. By 10 November 2023, 35 days into the military operation, ISF reported attacking over 15,000 “ Hamas targets ” and seizing around 6,000 weapons, including anti-tank and anti-aircraft missiles, rockets, ammunition and explosives.⁵⁴ On 10 November 2023, Gaza’s Media Office of the Hamas authorities reportedly claimed that the ISF had dropped about 32,000 tons (29,000 tonnes) of explosives had been dropped on the Gaza Strip by the ISF since 7 October 2023. An estimated 45,000 bombs were dropped by air during the first 89 days of hostilities, according to the Gaza Media Office. On 28 October 2023, an ISF General stated “ we are deploying firepower that has never been seen before in the Gaza Strip ”.⁵⁵

77. The Commission observes that the ISF repeatedly subjected urban areas in the Gaza Strip to heavy bombardment with explosive weapons with wide-area effect, rather than precision guided (or “ smart ”) weapons, leading to the complete destruction of neighbourhoods. Moreover, the number of targets struck in this operation significantly exceeded previous ISF campaigns against armed groups in the Gaza Strip. For instance, according to reports, during the 2021 “ Guardian of the Walls ” operation, Israel targeted 1,500 sites in 11 days, while during the 2014 “ Protective Edge ” operation between 5,266 and 6,231 targets were hit over 51 days. The number of bombs used by Israel since 7 October is extraordinary even in comparison to other world conflicts. One military expert said “ Israel is dropping in less than a week what the US was dropping in Afghanistan in a year, in a much smaller, much more densely populated area, where mistakes are going to be magnified ”.

78. The Commission notes that the IAF uses a wide range of fighter aircraft, including the US-manufactured F-35s (known locally as Adir), F16s and F15s. These aircrafts are armed with the US-manufactured MK80 series of bombs – MK 82 (500lbs), MK 83 (1000lbs) and MK84 (2000lbs) – and also the Bomb Live Unit (BLU) series and the 250 lb small diameter bomb (SDB) series, also supplied by the United States. When fitted with precision guided kits, such as the US-manufactured Joint Direct Attacks Munition (JDAM), these munitions are termed the Guided Bomb Unit (GBU) series.

79. These munitions are extremely powerful, with a large destructive capacity when used in populated areas.⁵⁶ What is common to all these weapons is their shared ability to project blast and fragmentation effects from around a point of detonation. The MK84 bomb can form a crater up to 15 m wide and 11 m deep and can penetrate up to 38 cm of metal or 3.4 m of concrete, depending on the height from which it is dropped. Visuals of large impact craters consistent with the MK84 bombs have been observed in neighbourhoods such as Jabalia and in southern Gaza. Given the wide-area impact, the Commission notes that use of these bombs in urban settings, especially in densely populated areas like Gaza City, is incompatible with

⁵³ See for example <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-4>, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-17>, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-20>.

⁵⁴ <https://www.idf.il/148901>.

⁵⁵ <https://www.idf.il/142974>.

⁵⁶ <https://www.icrc.org/en/explosive-weapons-populated-areas>.

international humanitarian law as they cannot adequately or accurately discriminate between the intended military targets and civilian objects.

80. According to a CNN investigation published on 14 December 2023, the United States Office of the Director of National Intelligence assessed weapons used by the ISF and found that about 40 to 45 percent of the 29,000 air-to-ground munitions fired by the ISF against targets in the Gaza Strip were unguided. Unguided bombs are those that are not fitted with precision guided kit such as JDAMs or the Israeli-made SPICE. Dumb or unguided bombs have a wide margin of error of about 100 feet (about 30 metres) around the earmarked target. When asked for comments on the report, ISF spokesperson Nir Dinar reportedly told CNN, “We do not address the type of munitions used”.

81. On 27 December 2023, IAF Chief of Staff Omer Tishler acknowledged that IAF uses unguided bombs yet dismissed the claim regarding the indiscriminate impact of such bombs, stating that “the claim that such munitions [unguided bombs] are indiscriminate or cause uncontrollable damage is misleading. Even though these munitions are not GPS-guided, they are still used accurately. It is released in a specific release point calculated by the aircraft’s system to allow the pilot to strike a target accurately.”⁵⁷

82. On the same day, Tishler also explained Israel’s use of heavy munitions. He stated that the IAF has been “conducting a precise, focused, and process-based campaign”.⁵⁸ He further said “...why do we see so many craters? Heavy munitions are detonated underground preventing fragmentation and significantly reducing the blast wave and debris as a result. In these strikes, the resulting crater, visible in satellite images, indicates that the underground detonation has actually occurred on a military target and directly minimized the damage to the surrounding areas. Additionally, in many cases we use small PGMs (Precision Guided Munitions), to strike targets near sensitive areas...”.⁵⁹

83. The Commission notes that contrary to ISF’s assertion, in many situations when heavy munitions have detonated underground, they have also caused civilian casualties and immense damage to surrounding buildings, due to the sheer weight of the weapons, the nature of the buildings and their proximity to each other. The Commission reiterates that such heavy payload weapons are unsuitable for use in Gaza, even if they are fired at military targets.

Ground operations

84. On 13 October 2023, ISF began conducting “localised ground raids” into the Gaza Strip to prepare the border area for the “next stages of the war”.⁶⁰ The first large scale ground raid, which involve infantry forces, tanks and bulldozers, took place in the north of the Gaza Strip between 25 and 26 October 2023.⁶¹ On 26 October 2023, a follow-up raid took place in the Shuja’iyya neighbourhood of Gaza City.⁶²

⁵⁷ War Against Hamas Statement by the IAF Chief of Staff, Brigadier General Omer Tischler, Addressing Misleading Claims in the Media, December 27th, 2023 | IDF (www.idf.il).

⁵⁸ War Against Hamas Statement by the IAF Chief of Staff, Brigadier General Omer Tischler, Addressing Misleading Claims in the Media, December 27th, 2023 | IDF (www.idf.il).

⁵⁹ <https://twitter.com/IDF/status/1740033404090110266>.

⁶⁰ <https://www.idf.il/en/mini-sites/hamas-israel-war-24/briefings-by-idf-spokesperson-rear-admiral-daniel-hagari/october-press-briefings/press-briefing-by-idf-spokesperson-rear-admiral-daniel-hagari-october-13th-19-00/> (OPT/ECI-C-00001657); <https://www.idf.il/en/mini-sites/idf-recaps-daily-summaries-of-the-hamas-israel-war/hamas-war-daily-recaps/daily-recap-october-14th-2023-17-00/>.

⁶¹ <https://www.idf.il/142089>; <https://www.idf.il/141368>.

⁶² <https://twitter.com/idfonline/status/1717770781151949034>.

85. The ISF's major ground operation in Gaza commenced on 27 October 2023, after three weeks of intense bombardment. That day, the ISF military spokesman Daniel Hagari announced the expansion of the army's ground activities and Hamas reported that its military wing had confronted a ground incursion into Beit Hanoun and east of Bureij.⁶³ On 28 October 2023, Prime Minister Benjamin Netanyahu officially announced that Israel had launched the second phase of the military operation by commencing a ground attack into the Gaza Strip. He said: "We will fight on land, at sea and in the air. We will destroy the enemy above ground and below ground."⁶⁴

86. On the same day the ISF Chief of Staff Lieutenant General Herzi Halevi stated that "the aims of the war require the entry of ground forces... The best of our fighters are operating in Gaza at the moment." Halevi declared that the objectives of the ground invasion were dismantling Hamas, security at the border and returning all the hostages to Israel.⁶⁵ Video footage released that day by ISF revealed massive deployment of troops and tanks. Based on geolocation analysis of the ISF footage and a video retrieved from X, which were corroborated by statements by Hamas and satellite imagery of the border breaches, the Commission concludes that on 28 October 2023 the ISF ground forces entered the Gaza Strip in at least three locations along its northern border, moving toward Beit Hanoun, Beit Lahia and along the seashore.

87. Furthermore, geolocation of the video footage released by the ISF and Hamas shows Israeli tanks and vehicles crossing the eastern Gaza border and moving toward Shuja'iyya neighbourhood and Juhor ad-Dik village. Analysis of the ISF footage and military reports released by Hamas reveal that, on 29 October 2023, the Israeli ground forces continued their advance into northern Gaza, clashing with Palestinian armed groups in the areas northwest of Beit Lahia and west of the Erez crossing.⁶⁶ The fighting between the Israeli army and militants from Hamas and Democratic Front for the Liberation of Palestine (DFLP) continued on 30 October 2023 northwest of Beit Lahia. Evidence gathered by the Commission demonstrates that on the same day in the south-east part of the strip the ISF forces entered and advanced three kilometres west into the east part of Zeitoun neighbourhood and reached the Salah al-Din Street near the al-Shuhada junction. On 31 October 2023, Israeli ground forces closed in on the cities of Beit Hanoun and Beit Lahia.⁶⁷

88. The ground operation in the Gaza Strip moved along several axes and aimed at encircling Gaza City, which the ISF considered to be a critical node for Hamas' military activities.⁶⁸ On 2 November 2023, the ISF Chief of Staff Lieutenant General Herzi Halevi announced that the ISF troops were surrounding Gaza City from different directions: "We are in the middle of the war. We have advanced another significant step, and our forces are now at the heart of the ground invasion in the northern Gaza Strip. ISF fighters have been operating in Gaza City for the past few days, encircling it from several directions, deepening the ground invasion and its achievements."⁶⁹ By the end of the day, according to the press statement of the Israeli military spokesperson Daniel Hagari, the ISF forces had completed the encirclement of Gaza City.⁷⁰

⁶³ <https://www.idf.il/142431>.

⁶⁴ <https://www.gov.il/en/pages/statement-by-pm-netanyahu-28-oct-2023>.

⁶⁵ <https://www.idf.il/142875>.

⁶⁶ <https://twitter.com/IDF/status/1718609906834473097>.

⁶⁷ <https://www.idf.il/en/mini-sites/idf-press-releases-regarding-the-hamas-israel-war/october-23-pr/expanded-ground-operations-numerous-hamas-terrorists-eliminated-and-hundreds-of-terrorist-targets-struck/>.

⁶⁸ <https://www.idf.il/145083>; <https://www.idf.il/145012>.

⁶⁹ <https://www.idf.il/145012>.

⁷⁰ <https://www.idf.il/145083>.

Armed groups in the Gaza Strip operating from within the civilian population and use of civilian structures for military purposes

89. Israeli officials have repeatedly asserted that its military strategy involving the targeting of civilian objects resulting in significant civilian casualties and enormous physical destruction, is solely attributable to the Palestinian armed groups' placing militants and military assets, including their tunnel network, within civilian areas.⁷¹ According to ISF, these groups operate from densely populated areas, utilizing civilian infrastructure such as residential buildings, hospitals, mosques and schools, and even storing weapons in children's rooms. Israel further alleges that Hamas uses Palestinian civilians in Gaza as human shields.

90. To support its claims, Israel has presented photos and videos allegedly depicting Hamas militants operating from residential buildings in densely populated areas, like Al-Rimal neighbourhood in Gaza City. The evidence presented by ISF purports to show rockets launched near civilian structures, weapons stockpiled in homes, including in the Jabalia refugee camp, schools, kindergartens and hospitals. ISF presented photos and videos as depicting militants operating from Al Quds hospital, as well as weapons stored within and tunnels beneath Al Shifa, Al Rantisi (a children's hospital) and Kamal Adwan hospitals. They appeared to showcase an intricate tunnel system with operational activities under Al Shifa hospital, equipped with communication, electricity and ventilation systems. Additionally, footage captures engagements between Israeli soldiers and Palestinian militants within what appears to be a school setting. In relation to the specific allegations regarding military operations from hospitals, the Commission will examine such claims in its upcoming report to the General Assembly.

91. The Commission has been unable to independently verify the evidence presented by ISF. However, it takes note of reports by ISF and others that Hamas and other armed groups have built tunnels underneath civilian structures, utilized civilian structures such as some hospitals, schools and mosques for military purposes at times and fired rockets on some occasions from locations near civilian residential areas. The Commission notes that, in doing so, Palestinian armed groups have put the civilian population in harm's way as these sites may lose their protected status and become legitimate potential targets for ISF attacks. However, the Commission emphasises that ISF also remains bound under international humanitarian law to respect the principles of distinction, proportionality and precaution in attacks. Notwithstanding the militants' actions, ISF must still select means and methods of warfare that minimize harm to civilians and civilian objects. This duty applies to all combatants irrespective of the opposing side's conduct as, during armed conflict, adherence to international humanitarian law is not contingent on reciprocal compliance.

E. Evacuations and transfer of the civilian population

Evacuation orders

92. Evacuation orders and movement instructions have been issued by ISF to people in specific areas of the Gaza Strip since 7 October 2023. Evacuation orders were disseminated online through the ISF spokesperson's Arabic

⁷¹ For example, <https://twitter.com/IDF/status/1727553265854787591>.

Facebook⁷² and X accounts⁷³ as early as 7 October, providing maps and urging civilians to seek shelter in designated areas within Gaza City, Khan Younis and Rafah.⁷⁴ Orders were also issued by telephone calls, text messages and leaflet drops. The evacuation orders warned that those who did not evacuate “exposes himself and his family members to danger”⁷⁵ and may be considered as “accomplices in a terrorist organisation”.⁷⁶ No distinction or exception was made for children, pregnant women, older people, the sick, people with disabilities or others who could not or would not evacuate for a variety of reasons. The ISF did not offer assistance to those who were unable to evacuate due to age, illness or disability or other status.

93. On 12 October 2023, Israeli military informed UN agencies in Gaza namely OCHA and UNDSS that the entire population of the Gaza Strip north of Wadi Gaza, approximately 1.1 million people, should relocate to southern Gaza within the following 24 hours.⁷⁷ On 13 October 2023, ISF dropped leaflets and issued an online statement ordering all residents of Gaza City to move south of Wadi Gaza as the city has become a “battlefield”. ISF told the residents not to return until further notice. ISF did not identify the roads for evacuation in the leaflets it dropped but referred to a “humanitarian aid zone” on the border with Egypt. At 18:00 on 13 October 2023, hours after the evacuation had begun, the ISF spokesperson’s X page in Arabic published a map which identified Salah Al-Din Street as the evacuation route, just two hours before the end of the designated time for people to evacuate. The ISF spokesperson stated, “Residents of Gaza City, we called on you this morning to leave Gaza City to the southern Gaza Valley, for your safety. I would like to inform you that the IDF will refrain from touching the route marked on the map until 20:00. For your safety, take advantage of the next time to move south from Beit Hanoun to Khan Yunis.”⁷⁸

94. The scale of the 12-13 October 2023 forced evacuation and the methods employed prompted international organisations and civil society to criticise the evacuation order, citing concerns about feasibility, legality and humanitarian consequences.⁷⁹ The time allowed, 24 hours, and the numbers involved, 1.1 million people, made it one of the fastest mass displacements in history. On 13 October 2023, the ISF spokesperson stated “We are operating to the extent possible to avoid harming innocent civilians. We operate with morals and values. We have been evacuating the population for several days now from specific areas in neighbourhoods that we have attacked.”⁸⁰

95. Between 13 October and 14 November, the ISF continued to issue evacuation orders and instructions to the residents in northern part of the Gaza

⁷² The ISF Spokesperson in Arabic is Lieutenant Colonel Avichay Adraee <https://www.facebook.com/IDFarabicAvichayAdraee>. The orders are also posted on the COGAT’s page in Arabic here <https://www.facebook.com/COGAT.ARABIC>.

⁷³ <https://twitter.com/AvichayAdraee>.

⁷⁴ <https://twitter.com/AvichayAdraee/status/1710776997230620908?s=20>.

⁷⁵ <https://x.com/AvichayAdraee/status/1715766785662767273>.

⁷⁶ <https://www.amnesty.org/ar/latest/news/2023/10/israel-opt-israeli-army-threats-ordering-residents-of-northern-gaza-to-leave-may-among-war-crimes/>.

⁷⁷ <https://www.un.org/sg/en/content/sg/note-correspondents/2023-10-12/note-correspondents-gaza#:~:text=St%C3%A9phane%20Dujarric%2C%20Spokesman%20for%20the%20Secretary%20General>.

⁷⁸ <https://x.com/AvichayAdraee/status/1712846493747495223?s=20>.

⁷⁹ See for example <https://www.un.org/unispa/document/israel-must-rescind-evacuation-order-for-northern-gaza-and-comply-with-international-law/>;

<https://www.amnesty.org/en/latest/news/2023/10/israel-opt-appalling-gaza-evacuation-order-must-be-rescinded-by-israel-immediately/>.

⁸⁰ <https://www.youtube.com/watch?v=-nkz5yWW3ZY&t=346s>.

Strip in general and to specific neighbourhoods in the cities ordering them to evacuate south of Wadi Gaza and to the “humanitarian aid zone”.

96. The Commission observed that the ISF had changed the location of the designated “humanitarian aid zone” at least four times between 13 October and 30 October.⁸¹ ISF identified the “humanitarian aid zone” as al-Mawasi only on 18 October.⁸² Although ISF did not use the specific term “safe zones” in relation to the evacuation areas, it did advise civilians to move to these areas “for their safety”, thereby effectively designating these as safe zones with the guarantee of safety for the civilians.

97. As the military operation expanded beyond Wadi Gaza into central and southern areas of the Strip in mid-November 2023, already displaced people who had sought refuge in places like Deir Al-Balah and Khan Younis started receiving evacuation orders again. On 15 November, residents in southern Gaza, particularly in Khan Younis Governorate, areas such as Al Qarara, Khuza'a, Bani Suheila and Abasan, were instructed to evacuate to “known shelters”, without being told what or where these were.

98. During the one-week ceasefire from 24 to 30 November 2023, evacuees were not permitted to return to the northern part of the Gaza Strip but were allowed only to continue moving southward. Upon the resumption of hostilities on 1 December 2023, Israeli authorities released new evacuation instructions, dropping leaflets containing a QR code leading to a new map that divided the Gaza Strip into 623 zones. The same information and a link to the map were also published in the ISF social media and on its website.⁸³ Interviewees informed the Commission of difficulties in accessing the map because of limited or no electricity and internet services.

99. On 3 December, residents of Jabalia, Al-Shuja'iyya, Al-Zaytoun and the Old City of Gaza were directed to relocate immediately to shelters and schools in the Al-Daraj and Tuffah districts, located about two kilometres from the evacuated residential areas.⁸⁴ Approximately 20 percent of Khan Younis city was also instructed to evacuate, affecting residents there and around 50,000 persons who had already been internally displaced, many of whom had previously fled from the north. Instructions accompanying the map told residents to move to Al Fukhari town, east of Khan Younis, and Ash Shaboura and Tell Al-Sultan neighbourhoods in Rafah, which by then were already overcrowded. Indeed, between 3 and 4 December 2023, tens of thousands of persons arrived in Rafah from areas across the Khan Younis governorate. With shelters in Rafah exceeding capacity, new arrivals resorted to makeshift settlements in streets and open spaces throughout the city.

100. Many people have had to evacuate multiple times, being forced to move from the north of Gaza to the centre and then further and further south each time. Each evacuation increased the insecurity of the evacuees and added to their trauma. The evacuees faced repeated searches for somewhere to stay, for food and water, for medical care if they were sick or injured and they faced constant fears for their safety. The Commission spoke to a number of persons and families that had to undertake repeated evacuations and heard directly from them about the trauma of their experiences.

101. In late December 2023, ISF field intelligence corps personnel (Unit 504) reported making 50,066 evacuation calls to residents of the Gaza Strip.

⁸¹ On the 13 October, 18 October, 21 October and 30 October 2023.

⁸² <https://x.com/AvichayAdraee/status/1714497435039330430?s=20>.

⁸³ <https://www.idf.il/152678>; <https://twitter.com/AvichayAdraee/status/1731315349092516329>.

⁸⁴ <https://twitter.com/AvichayAdraee/status/1731315349092516329>.

102. Evacuation orders issued between November and December 2023, identified “tactical pauses”, short suspensions of ISF military operations, to allow individuals to move from their homes to the designated corridor or route.⁸⁵ The Commission notes that messages referring to “tactical pauses” were primarily communicated online through social media platforms like X or Facebook, potentially missing those without internet access or electricity, and additionally many times they were issued without sufficient notice. The limited notice given before the start of “tactical pauses” and the short length of the “tactical pause” itself, provided another challenge, hindering safe movement, particularly for vulnerable individuals, especially for older persons or those with reduced mobility who were not allowed sufficient time for safe evacuation. These issues may have had an impact on the decision not to evacuate, or the inability to evacuate under such conditions.

103. The Commission emphasizes that issuing evacuation orders does not absolve responsibility for protecting civilians, especially where the orders are rushed or impractical. Israel must ensure safe passage for evacuees and access to essential services during and after evacuation. It must ensure that those requiring assistance to evacuate receive that assistance. Additionally, evacuations must be voluntary. The inability or unwillingness to evacuate does not absolve Israel from its duty to protect the civilian population.

104. The high risks associated with not evacuating became evident with intense fighting and widespread destruction caused by the use of explosive weapons with wide-area effects in urban areas that had been subject to evacuation orders. Those who remained faced grave danger and often suffered casualties or were trapped under the rubble as a result of Israeli attacks.

105. The Commission viewed images of leaflets that were reportedly dropped by Israel in northern districts of the Gaza Strip on 21 October 2023 and published by Amnesty International. The leaflets not only urged evacuation for safety reasons but also enforced evacuation with threats, stating that those remaining in the north “could potentially be identified as accomplices in a terrorist organisation”.⁸⁶ The Commission strongly rejects this assertion. Residents could have entirely legitimate reasons for remaining and their refusal to evacuate should not be attributed to affiliation with Hamas or another militant group or to participation in hostilities. Civilians who choose not to evacuate must still be afforded protection, with Israel obliged to avoid or minimize harm and ensure access to essential aid. Israel must respect the protected status of civilians who remain in areas under evacuation orders, refraining from targeting them indiscriminately. Verification processes should be in place to confirm the presence or absence of civilians in these areas.

106. Persons with disabilities and sick and injured persons faced particular challenges when presented with evacuation orders, having to assess the difficulty of displacement against the risk of staying in a war-zone. The Commission notes that the increased vulnerability of persons with disabilities in the context of armed conflict puts them at higher risk of serious injuries, death and sexual violence, among other things.⁸⁷ For example, individuals with hearing impairment cannot hear incoming rockets.⁸⁸ Human Rights Watch

⁸⁵ See for example <https://twitter.com/AvichayAdraee/status/1724326961336434934>; <https://x.com/AvichayAdraee/status/1726534496315449766>.

⁸⁶ <https://www.amnesty.org/ar/latest/news/2023/10/israel-opt-israeli-army-threats-ordering-residents-of-northern-gaza-to-leave-may-amount-to-war-crimes/>.

⁸⁷ <https://reliefweb.int/report/occupied-palestinian-territory/acaps-thematic-report-palestine-impact-conflict-people-disabilities-gaza-strip-14-february-2024>.

⁸⁸ <https://www.hi.org/en/news/100-days-of-chaos-in-gaza--disabled-people-are-deprived-of-everything->; <https://www.hrw.org/news/2023/11/01/gaza-israeli-attacks-blockade-devastating-people-disabilities>.

interviewed a woman with hearing impairment who said, “I don’t have a hearing device, so I don’t know when they are bombing. I feel the ground shaking, and I see people running without knowing what is happening.” Those with sight impairment cannot see incoming bombs and shells or soldiers on the ground. Those with mobility impairments have had to be carried or dragged by family members to evacuate to safety. Many are forced to flee without their assistive devices or medicines. The Commission spoke to organisations focusing on the rights of persons with disabilities and received reports of the lack of ability to evacuate and fear of displacement. For example, the Commission learned of a family who decided not to evacuate because of the difficulty of doing so with two members of the family being disabled, as the infrastructure in shelters was not adapted to their needs: “We decided either we all die together, me, my mother and my sister, or we live together”. One of them died as a result of the lack of healthcare.

Attacks on evacuation routes

107. The Commission found that evacuation itself posed a set of dangers and challenges, particularly for vulnerable groups. The Commission spoke with several individuals, including women and older persons, who recounted being attacked while evacuating and other challenges including the absence of transportation which resulted in them having to walk for many hours.

108. One man described to the Commission the journey with his family from Al-Zeitoun to Deir al-Balah in mid-November 2023: “The route was overcrowded while walking through to the safe corridor. There was shooting all over. They [Israelis] were pushing Palestinian people with gunshots in the air and on the ground to move the people. I saw the tanks and soldiers with guns around us. Israelis shot thrice on the ground to scare and push people to move quickly. It was very difficult, completely inhumane and undignified – I felt like cattle being moved and shoved around, with gunshots. If someone lost his child, they wouldn’t be able to find them. Older persons were taking cover behind me and seeking my protection, and a woman asked me to hold her child while I had shrapnel in my neck and chest and I was bleeding, so it was too difficult for me.”

109. The Commission investigated an allegation that 71-year-old Bashir Hajji, a resident of Al-Zaytoun neighbourhood in Gaza City, was shot and killed while he was evacuating from north to south of the Gaza Strip. A photo of an ISF soldier talking to Hajji on Salah Al-Din Street, which was taken during his evacuation on 9 or 10 November 2023, was posted on social media. It was first posted on Instagram on 13 November by a private individual and then on 14 November it was reposted by the official account of Israel’s Ministry of Foreign Affairs. In the photo, Haji is seen holding a cane and leaning on the soldier. On 14 November, following the publishing of the photo, Hajji’s granddaughter claimed in a social media post that her grandfather was shot in the head and in the back by ISF. The victim’s son stated that he found the body of his older father in the Bakron building near Salah Al-Din Street on or around 9 or 10 November 2023. The Commission documented and verified a photo of Hajji’s body. Two bullet holes in his back can be seen in the photo, as well as blood stains on his shirt and on the wall which touches the body. Hajji wears the same clothes as in the photo with the Israeli soldier. The Commission sent Israel a request for more information but did not receive a response.

110. The Commission documented instances where civilians came under attack while evacuating along ISF-designated evacuation routes. One such incident occurred on 13 October 2023, at around 16:30, on Salah Al-Din Street in Gaza City, the main evacuation route. An evacuation convoy of vehicles heading south was struck by several projectiles near the Esleem petrol station. The attack, resembling a ‘double tap’ strike, targeted not only passing civilian

vehicles but also clearly marked first responders and medical teams arriving at the scene. An eyewitness reported that approximately 200 individuals, mostly women and children, were on the same truck with him, near the explosion site. He described how subsequent explosions caused multiple civilian casualties, including killing a little girl. As emergency teams arrived and began assisting the wounded, another attack ensued.

111. Reportedly, the ISF spokesperson denied targeting the convoy. The Commission assessed that the attack resulted in superficial damage to the road surface and it could not identify craters or ammunition fragments. Additionally, the Commission observed images indicating widespread shrapnel markings on nearby objects. An independent investigation conducted by Airwars quoted an ammunition expert who said that the attack was most probably carried out with “a precision-guided shrapnel-delivered missile”. He added “if that is the case, then the attack would have been carried out by the Israelis”. The expert did not exclude the possible use of an improvised explosive device (IED)⁸⁹, which could then potentially be attributed to Palestinian armed groups, but the expert thought an ISF attack probable. The report did not make a definitive attribution of the source of the attack.

112. Videos and photos reviewed by the Commission show dead bodies, including of children, strewn on the street and vehicles. The footage captured medical teams responding to the scene amid additional projectile strikes. There are no visible craters in the images viewed by the Commission. While the Commission could not make conclusive findings on the responsible party or the weapons used, it is evident that civilians face grave dangers even when following ISF-designated safe routes, highlighting the harsh reality of no truly safe places in Gaza.

113. Another incident examined by the Commission occurred along Salah Al-Din Street. On 15 November 2023 and again on 1 and 2 December 2023, ISF distributed evacuation leaflets to residents of Khan Yunis and Al-Qarara, ordering them to head south to Rafah.⁹⁰ On 3 December 2023, at around noon, two cars evacuating from Khan Yunis were attacked with tank shells near the Mills junction in Al-Qarara on Salah Al-Din Street. According to the Commission’s examination of the visual media, the attack resulted in at least two fatalities and several injuries. A Gazan official reported that five civilian vehicles were targeted and that he saw many bodies of children and adults but was unable to recover them due to the intense gunfire. The targeted vehicles had no visible signs of military use and, reportedly, were carrying civilians moving southward through this road. Indeed, on 23 November ISF had designated the relevant section of Salah Al-Din Street as a safe evacuation route.⁹¹ On 4 December 2023, the day after the incident occurred, ISF issued a warning against using this section of Salah Al-Din Street, referring to it as “a battlefield”.⁹²

114. The Commission is currently unaware of any public statement issued by the ISF indicating the reason for a possible attack on these vehicles. Media reports from 3 December suggest that ISF armored units launched an assault on Khan Yunis and its surroundings that day, with ISF tanks and armored personnel carriers advancing towards Al-Qarara, signifying a new phase in the ground operation in the southern part of the Gaza Strip. Eyewitness reports published in international media seemingly corroborate this development, with several noting on 4 December that ISF forces had advanced two kilometres into

⁸⁹ <https://airwars.org/civilian-casualties/ispt0175-october-13-2023/>.

⁹⁰ <https://twitter.com/AvichayAdraee/status/1730849877263786259>.

⁹¹ <https://twitter.com/AvichayAdraee/status/1727610903506346136>.

⁹² <https://twitter.com/AvichayAdraee/status/1731630277204582416>.

Al-Qarara town, with tanks seen on both sides of Salah Al-Din Street, effectively closing the town off.

115. The Commission reviewed and verified photos and videos depicting the aftermath of the explosion, with cars engulfed in flames, an unconscious woman lying on the road and two lifeless bodies nearby. Two older men are seen being rescued. The vehicles do not exhibit any visible military characteristics, such as camouflage paint or dark colors. Similarly, the injured individuals shown in the videos do not appear to be armed and they are not wearing uniforms or carrying military equipment. The Commission considers that the positioning of the vehicles and their movement in a southern direction away from the tank suggest that they posed no threat. It remains unclear why they were perceived as hostile and targeted while moving south in accordance with the ISF instructions. The Commission expresses serious concerns that civilians and civilian objects were attacked without posing any threat to the ISF. In these circumstances, firing of tank shells at unarmed civilians in a civilian vehicle was unnecessary and disproportionate.

Obstruction of evacuations by Palestinian armed groups

116. The Commission documented several reports indicating that evacuation processes were also hindered by Hamas threats, setting up roadblocks to block evacuations and attacks against those that wanted to leave.

117. ISF has alleged on several times that Hamas obstructed civilians from evacuating, arguing that Hamas has been using civilians as human shields. It has presented audio recordings of alleged phone conversations in which persons purported to be Gaza residents, received Israel's evacuation orders, and reported being forcibly prevented by Hamas from moving south for safety. In one instance, a caller allegedly described being obstructed, fired at and instructed to return when attempting to evacuate from Gaza City to Khan Younis.

118. The Commission was unable to verify the authenticity of these calls, including the speakers' identities, their locations and the dates when the conversations took place. However, the Commission has reviewed and verified public statements from Hamas officials urging Gaza residents to disregard Israel's evacuation messages and, on several occasions in October 2023, the Interior and National Security Ministries of the Hamas authorities posted messages on their Telegram channels, stating that Israel's phone alerts are meant to create panic and are part of "a psychological warfare".

119. The Commission therefore concludes on reasonable grounds that Hamas has made attempts to discourage and potentially obstruct the evacuation of civilians ordered by ISF.

Attacks on designated safe zones

120. The Commission documented several individual cases where civilians were subjected to attacks in areas designated by ISF as safe for civilian shelter south of the Gaza Strip. According to UNOSAT, by 7 November 2023 – military operations including airstrikes had already destroyed or damaged 27,076 structures in the Gaza Strip, of these 3,370 in Khan Younis and 1,363 in Rafah.⁹³ A New York Times investigation indicated that, within the first six weeks of the conflict, at least 208 Mark 84 (MK84) bombs, weighing 2,000 pounds each and deemed unsuitable for use in densely populated areas due to their wide lethal radius, were fired into several areas in the southern part of the

⁹³ <https://unosat.org/products/3734>.

Gaza Strip. This bombardment occurred despite repeated ISF calls for civilians to seek refuge in this part of the strip for their safety.⁹⁴

121. On 17 October 2023, residential buildings in both Khan Yunis and Rafah were attacked even though civilians had been ordered to evacuate to these locations. In Khan Yunis, an early morning Israeli bombardment resulted in the reported deaths of over 15 members of the Al-Lamadani family and 21 individuals from the Al-Jabri family. Earlier that day, in Rafah, 28 civilians were reportedly killed in Israeli airstrikes. Media sources indicated that many victims had evacuated from the northern part of the Gaza Strip.

122. On the same day, ISF stated that “[s]ince morning, IDF fighter jets have attacked the neighbourhoods of Zeitoun, northern Rafah, Jabalia and Khan Yunis. Among the targets attacked are operational headquarters, military infrastructure where operatives were staying, and safe houses belonging to the Hamas terrorist organisation in the Gaza Strip.”⁹⁵ The Commission notes that these attacks were carried out despite ISF instructions to evacuate to these safety zone, therefore clearly forcing civilians directly into harm’s way.

123. Another illustrative event occurred on 20 October 2023 when the Al-Aydi family home in Al-Nuseirat refugee camp was struck by an airstrike in an area designated by the Israeli military on 8 October 2023 as a safe zone for residents of the northern Gaza Strip.⁹⁶ According to Amnesty International, the Israeli strike, which was carried out at around 14:00, killed 28 civilians, including 12 children, and obliterated the Al-Aydi family residence. Two neighbouring houses also sustained significant damage. Among the casualties were Rami Al-Aydi, his wife Ranin and their three children, as well as Zeina Abu Shehada, her two children, her two sisters and her mother. One survivor, recounted the devastating event to Amnesty International: “[w]e were sitting at home, it was full of people, of children, of relatives. Suddenly, without any warning, everything collapsed on our head. All my brothers died, my nephews, my nieces... My mother died, my sisters died, our home is gone.... I don’t know how much worse things will get. Could it get any worse?” A woman and her three daughters, who had sought refuge from the nearby Al-Maghazi refugee camp, were also among the victims. She told Amnesty International: “I will live with that guilt for the rest of my life. It was I who suggested they move there temporarily. I wish I did not do that, I wish I could turn the clock back. I’d rather we all died together than losing my family.”⁹⁷

124. On 18 November 2023 the Hamad residential neighbourhood in Khan Yunis was attacked, reportedly resulting in the deaths of approximately 28 persons. A video reviewed by the Commission shows a six-story residential building in which the second floor is completely destroyed in what seems to have been a targeted strike. The ISF did not publicly identify the military target of the attack and the Commission was not able to ascertain the intended target.

125. On 1 December 2023, following the week-long truce between Hamas and Israel from 24 November to 1 December, ISF dropped leaflets ordering residents east of Khan Yunis to move to Rafah. According to OCHA, on 3 December 2023 an attack on Al-Janina neighbourhood in Rafah resulted in 17 fatalities and 120 injured, including members of the Al-Bawab family.⁹⁸

⁹⁴ <https://www.nytimes.com/video/world/100000009208814/israel-gaza-bomb-civilians.html?playlistId=video/investigations>.

⁹⁵ <https://www.idf.il/136337>.

⁹⁶ <https://twitter.com/AvichayAdraee/status/1710776997230620908/video/4>.

⁹⁷ <https://www.amnesty.org/en/latest/news/2023/11/israel-opt-nowhere-safe-in-gaza-unlawful-israeli-strikes-illustrate-callous-disregard-for-palestinian-lives>.

⁹⁸ <https://www.ochaopt.org/he/content/hostilities-gaza-strip-and-israel-flash-update-59>.

126. On 5 December 2023, an attack in Deir al Balah led to at least 11 deaths, including members of the Musabeh family whose home was hit, and reportedly, several displaced people seeking refuge in Deir al-Balah. The day before the attack, the ISF permitted civilians to travel to Deir al-Balah for humanitarian purposes.⁹⁹ The Commission was unable to obtain information on the intended target or on the presence of military targets in the vicinity. On 6 December 2023, the UN Secretary-General declared that “nowhere is safe in Gaza”.¹⁰⁰ On 15 December 2023, the UNICEF spokesperson stated that children in Gaza were “in danger from the sky, disease on the ground, and death from hunger and thirst. Nowhere is safe.”¹⁰¹

127. The Commission underscores that the evacuation of civilians and announcements on designated safety zones do not detract from Israel’s continuing obligation to take constant care to protect and spare civilian lives and ensure that their basic needs are met, regardless of their location. This includes providing and facilitating rapid and unimpeded humanitarian aid to all individuals in need,¹⁰² including those who choose to remain in areas such as northern Gaza and refuse evacuation. Based on available information, the Commission found that the evacuation process and safety zones designation failed to ensure safety for evacuees. Those seeking refuge remained at risk due to attacks hitting supposed safe zones or routes, hazards during relocation, the expansion of ground operations into southern Gaza and previously deemed safe areas, and the harsh living conditions in overcrowded evacuation sites. These conditions were characterized by inadequate access to shelter, water, food and healthcare and a heightened susceptibility to disease outbreaks.

Measures intended to prevent return, and widespread destruction in Northern Gaza and Khan Younis

128. Since 7 October 2023, at least 1.7 million people have been displaced in UNRWA installations, with some families relocating multiple times in search of safety.¹⁰³ Of these, around 799,000 are children.

129. While the ISF evacuation orders advised residents of the northern Gaza Strip to “temporarily” evacuate to the south for their safety¹⁰⁴, the Commission notes that at the time of writing civilians were not allowed to return to the north. Few residents were able to return during the one-week ceasefire between 24 and 30 November 2023. ISF reportedly uses deadly force to prevent more movement from the south to the north, resulting in civilian casualties among those attempting to return.

130. The Commission viewed reports and footage, produced between 14 and 15 April 2024, of the attempted return of people to their homes in northern Gaza Strip, in which the Israeli army reportedly used live fire to deter people, including children, from moving northward. The video includes an interview with a Palestinian mother of a five-year-old girl who said that her daughter was shot in the head by ISF soldiers on 15 April while attempting to return home with her family to their home in the northern Gaza Strip.

131. The ISF stated in response, “Many Gazans, including armed operatives, approached in large numbers on Sunday the forces stationed in the area of

⁹⁹ <https://twitter.com/AvichayAdraee/status/1731630277204582416>.

¹⁰⁰ Letter of UN Secretary-General to the UN Security Council, 6 December 2023, https://www.un.org/sites/un2.un.org/files/sg_letter_of_6_december_gaza.pdf.

¹⁰¹ <https://twitter.com/UNICEF/status/1736798191800946841>.

¹⁰² <https://interagencystandingcommittee.org/about-inter-agency-standing-committee/statement-principals-inter-agency-standing-committee-humanitarian-chiefs-will-not-take-part>.

¹⁰³ <https://www.unrwa.org/resources/reports/unrwa-situation-report-106-situation-gaza-strip-and-west-bank-including-east-Jerusalem>.

¹⁰⁴ <https://twitter.com/AvichayAdraee/status/1718238080291713174?s=20>.

Netzarim corridor in a manner that posed a risk to the forces. IDF forces in the area conducted targeted warning shots, which led to the removal of the threat. Claims about people being injured are being investigated. The IDF will continue to fulfil its defence mission against threats in the area." The ISF spokesperson in Arabic on X stated, "The northern area of Gaza Strip is a dangerous combat zone, therefore we repeat our calls for you to stay in the humanitarian areas and shelters in the southern area of the strip and avoid attempting to return to the northern area for your safety."¹⁰⁵

132. In relation to the status of the evacuated zone, the Commission notes at the onset that ISF's unprecedented bombing campaign left the northern part of the Gaza Strip and Khan Younis virtually uninhabitable. Seventy two percent of the damage is concentrated in residential buildings and nearly 80 percent of total damage in the Gaza Strip occurred in the governorates of Gaza, North Gaza and Khan Younis.¹⁰⁶ On 29 February 2024, UNOSAT estimated a total of 121,400 damaged housing units in the Gaza Strip, with Gaza and Khan Yunis governorates sustaining the greatest damage. Gaza Governorate has recorded the highest number of destroyed structures, with a total of 28,324, of which 22,591 were in Gaza City alone.¹⁰⁷

133. Entire neighbourhoods have been destroyed, with homes, shops, hospitals, schools, universities and agricultural lands sustaining catastrophic damage. The Commission observes that, even when allowed by Israel to return, a significant segment of the civilian population will struggle to return to their place of residence due to the widespread destruction of homes and lack of adequate shelter, means of livelihood and access to essential services.¹⁰⁸ As noted, some areas that were until recently residential or used for agriculture are slated to become military zones, to be used as restricted roads or buffer zones, to which civilian access will not be allowed. The Commission is gravely concerned about the dire humanitarian consequences of this widespread destruction, which has left tens of thousands of families displaced and deprived of their basic needs.

134. An interim assessment by the World Bank revealed that the most severely affected areas of the Gaza Strip as of 29 March 2024 are the governorates of Gaza, North Gaza and Khan Younis, with significant damage concentrated in the municipalities of Gaza, Jabalia and Khan Younis. The World Bank noted that, compared with previous conflicts, the current destruction is unprecedented, with damages exceeding those of the 2021 and 2014 conflicts by significant margins.¹⁰⁹

135. UNCTAD has warned that recovery will be a lengthy and challenging process. In a recent report the organisation noted that even in the most optimistic scenario of 10 percent annual GDP growth, it could take until 2035 for Gaza's GDP per capita to return to its pre-blockade level of 2006. However, this projection assumes immediate cessation of the current military operation, prompt reconstruction efforts and sustained high growth rates. In reality, the timeline for rehabilitation may be far longer, especially considering the enduring effects of the blockade and the persistent cycle of destruction and partial reconstruction. Without substantial and sustained international support,

¹⁰⁵ <https://x.com/AvichayAdraee/status/1779748569139794067>.

¹⁰⁶ <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>.

¹⁰⁷ <https://unosat.org/products/3804>.

¹⁰⁸ See also <https://unctad.org/publication/preliminary-assessment-economic-impact-destruction-gaza-and-prospects-economic-recovery>.

¹⁰⁹ <https://thedocs.worldbank.org/en/doc/14e309cd34e04e40b90eb19afa7b5d15-0280012024/original/Gaza-Interim-Damage-Assessment-032924-Final.pdf>.

Gaza's recovery may take decades.¹¹⁰ And yet, without a broad sustainable political settlement, the international organisations and bilateral donors are deeply sceptical about pouring billions of dollars into reconstruction in the Gaza Strip only to see it all destroyed in the next Israeli military attack. This has happened too many times in the past. And in any event, Israel, as the occupying power, has the sole legal obligation to restore Gaza and ensure that the needs of its population for food, water, shelter healthcare, education, power and fuel, communications and other necessities of life are fully met.

136. The Commission underscores the challenges facing the return of residents to their homes in the northern Gaza Strip, largely due to the extensive destruction sustained. Even if ISF permits their return, many may encounter insurmountable obstacles, including the scarcity of habitable housing, essential services and livelihood opportunities. Moreover, the designation of certain areas as military zones or restricted zones may further impede civilian access. Rebuilding infrastructure and restoring essential services are anticipated to be prolonged and resource-demanding process that cannot even begin at this stage. For those whose homes were destroyed, the task is even more challenging, as they must navigate the complex process of rebuilding their lives from scratch amid widespread devastation and resource shortages. There is no prospect of the return of the great majority of displaced residents of north Gaza and Khan Younis in the foreseeable future.

Statements by Israeli officials on forcible transfer of the population of Gaza and establishing Israeli settlements

137. Against the backdrop of the massive evacuations, several Israeli officials, including members of the Israeli Government and Parliament, have called for the deportation of the civilian population from the Gaza Strip and the re-establishment there of Israeli settlements. In addition to statements, the Commission documented numerous videos and images depicting the erection of Israeli flags in key locations, planting trees, establishing a Beit Habad (a Hasidic community centre) and establishing synagogues with ceremonies for bringing in the Torah (*hachnasat tora*), which provide indications of intent to establish a permanent presence. The Commission considers that these acts, coupled with the statements by government officials, religious leaders and members of the government parties, indicate a clear desire and possibly even intent to deport the civilian population from Gaza and to establish Israeli settlements in the occupied territory, both of which would be violations of international humanitarian law.

138. Israeli politicians have advocated for the “migration” or “voluntary migration” of Palestinians from the Gaza Strip, with some explicitly calling for their forced displacement. Many statements called for another ‘Nakba’, implying both the violent dispossession and removal of Palestinians and wide-scale destruction. For example, in since deleted posts on X from 7 October, a Likud Member of the Knesset Ariel Kallner, wrote: “[r]ight now, one goal: Nakba! A Nakba that will overshadow the Nakba of ‘48. Nakba in Gaza and Nakba to anyone who dares to join!”. On 1 November 2023 another Likud Member of the Knesset, Galit Distel-Atbaryan wrote: “Invest this energy in one thing; Erasing all of Gaza from the face of the earth. That the Gazan monsters will fly to the southern fence and try to enter Egyptian territory. or they will die. And let them die in evil. Gaza should be erased. And fire and smoke on the heads of the Nazis in Judea and Samaria. Jewish rage that will shake the earth of the world. A vengeful and cruel IDF is needed here. Anything less is immoral. Just immoral.” On 12 November 2023, the Israeli Minister of

¹¹⁰ <https://unctad.org/news/gaza-unprecedented-destruction-will-take-tens-billions-dollars-and-decades-reverse>

Agriculture and Rural Development and member of the Security Cabinet, Avi Dichter, stated of the evacuation: “We’re Rolling Out Nakba 2023”. On 11 December 2023, another Member of the Knesset from the Jewish Power party, Limor Son Har Melech, said, “Jewish settlement in the Gaza Strip is our victory in the war. Our warriors at the front are giving their lives for this decision. Today I turned to the Prime Minister and told him the only picture of victory in this war is that we will see Jewish homes in Gaza. The victory will be when we see the children of Israel playing in the streets of Gaza.”

139. On 23 December 2023, a Likud Member of the Knesset, Dani Danon, proposed a plan to encourage “voluntary migration” of Palestinians from the Gaza Strip to third states. According to media reports, this plan was regarded positively by Prime Minister Netanyahu who reportedly said in a government meeting that he is working to encourage voluntary migration of Gaza residents to other countries. According to the report Netanyahu noted, “Our problem is [to find] countries that would be willing to receive, and we are working on it”. On 10 January 2024 Netanyahu refuted this report, noting that “Israel has no intention of permanently occupying Gaza or displacing its civilian population”, thus publicly dismissing the proposals for the deportation of Gaza civilians and the establishment of Israeli settlements in Gaza.

140. On 31 December 2023, the Israeli Finance Minister, Bezalel Smotrich, stated in a radio interview: “[i]f we act strategically, we should encourage migration there [in the Gaza Strip]. We cannot allow a situation where two million people live there and their aim is to destroy Israel. If there are 100-200 thousand Arabs in Gaza, all talk about ‘the Day After’ will be different... They want to leave; they have been living in a ghetto and distress for 75 years.” On 3 January 2024, Smotrich stated on X: “More than 70% of the Israeli public today supports a humanitarian solution of encouraging the voluntary immigration of Gaza Arabs and their absorption in other countries, understanding that a small country like ours cannot afford a reality where four minutes away from our villages there is a hotbed of hatred and terrorism where two million people wake up every morning with aspiration for the destruction of the State of Israel and with a desire to slaughter and rape and murder Jews wherever they are. Israeli society will not agree to the continuation of this reality in Gaza. We are required to rethink our way, together with our friends in the international community, that will bring peace, security and prosperity to all the peoples of the region and allow the residents of the south (of Israel) to return to their homes in safety and peace.”

141. On 3 January, another Member of the Knesset for the Religious Zionism party, Zvi Succot, stated in an interview to channel 14 news: “we will have to make sure that the Jewish settlements in Gaza will not have houses around them that will threaten them”. He also said: “To occupy, to annex, to destroy all the houses there, to build large and spacious neighbourhoods, large settlements that will be named after the nation’s heroes who fought there, to distribute plots of land to the soldiers who fought, to the wounded who fought - so that Palestine Square will become the Israeli hero’s square”.

142. A policy paper prepared by the Ministry of Intelligence, dated 13 October 2023 and published by an Israeli media outlet, proposes that the ISF deport the Gaza population to north Sinai in Egypt as part of “the Day After” plan for the Gaza Strip. The Commission notes that such a plan is in clear violation of international humanitarian law. The paper maintains that deportation would create a “significant deterrence in the entire region” and an “improved security reality”. To persuade Palestinians to leave the Gaza Strip,

the paper suggests highlighting the message of “no hope to return to the areas Israel will occupy”.¹¹¹

143. On 31 January 2024 several Israeli ministers and politicians, including members of Prime Minister Netanyahu’s Likud party, attended a conference that called for the “resettlement” of the Gaza Strip and the building of new Israeli settlements there. Finance Minister Bezalel Smotrich and National Security Minister Itamar Ben-Gvir delivered speeches at the conference, endorsing the notion of “voluntary migration” of Palestinians from the Gaza Strip and of rebuilding Israeli settlement.

144. The Commission notes that the Israeli Government has consistently stated publicly that its policies are in line with international law, in particular while highlighting its policy of the evacuation of civilians from attack to safer zones for their own protection and to ensure distinction between civilians and combatants.¹¹² Yet at the same time, many Israeli officials including Prime Minister Netanyahu have argued for “voluntary immigration” of the population to a location outside the Gaza Strip. The Commission notes that such ‘voluntary immigration’ would in fact constitute a forcible transfer of the population in violation of international humanitarian law. The widespread destruction in the Gaza Strip and the repeated evacuations of civilians, coupled with statements highlighting the goal of re-establishing Israeli civilian settlements, raise serious concerns over Israel’s future plans for the Gaza Strip and its civilian population.

Analysis of evacuation orders and the transfer of the population of Gaza

145. The Commission documented and reviewed more than 80 unique evacuation orders issued by the ISF between 7 October and 30 December 2023. The Commission analysed the dissemination of information regarding evacuations, the feasibility of safe evacuation, voluntary evacuation patterns, safety concerns and the possibility of return, considering the extensive damage to structures within the Gaza Strip and the challenges posed by the continuing conflict. The Commission also documented and analysed statements by Israeli officials and public figures of an intent to forcibly transfer Palestinians from the Gaza Strip and establish Israeli civilian settlements there.

146. The Commission finds that that evacuation orders were not provided with sufficient specificity and were often unclear and confusing and that the time frame provided for the civilian population to evacuate safely was insufficient, in particular in relation to large-scale evacuations. Furthermore, as military activities along the evacuation routes were suspended for only for short periods, the evacuation routes were often unsafe, with children and older persons particularly vulnerable. The Commission also documented specific ISF attacks along evacuation routes which resulted in civilian casualties. The lack of transport made evacuation very difficult, due to the scarcity of petrol and rubble making roads nearly impassable. The Commission is aware of some ISF soldiers who aided Palestinians during evacuations.¹¹³ It finds, however, that in the great majority of occasions ISF personnel did not assist civilians in the course of evacuations, making the journey extremely difficult for pregnant women, older persons, persons with disabilities and families with babies and young children. Often ISF made evacuation even slower and more difficult by using checkpoints to screen evacuees, to detain adult and teenage males and to

¹¹¹ Ministry of Intelligence: Policy Paper: Alternatives for Diplomatic Directive for Gaza Civilian Population, 13 October 2023, pp 7-8, available at <https://www.mekomit.co.il/ps/130139/>.

¹¹² See for example / <https://www.idf.il/157904>.

¹¹³ See for example, <https://twitter.com/AvichayAdraee/status/1725434634966618188?s=20>.

search for Palestinian militants and Israeli hostages in the evacuating crowds.¹¹⁴

147. Designated safe zones, including Rafah and Khan Younis, continued being attacked during the reporting period. These attacks resulted in casualties including deaths of civilians not taking any direct part in the hostilities. In relation to these attacks, the Commission has reasonable grounds to conclude that the ISF had clear knowledge of the presence of civilians within areas or buildings that were designated as safe areas but nevertheless proceeded to launch its attacks, in clear violation of international humanitarian law. Deliberately launching attacks against designated safe zones with a large number of civilians, resulting in civilians' deaths, is a war crime.

148. On many occasions, Israel cited the protection of civilians, security and military necessity as reasons for issuing evacuation orders. The Commission assessed such statements against its findings in relation to attacks on evacuation routes and safe zones and found that, although evacuating civilians from the most intense combat zones may have been an appropriate precautionary measure, the evacuation process itself was disorganized and as such resulted in significant numbers of civilian casualties. Casualties resulted also from ISF attacking locations subject to evacuation orders without taking into account the continued presence of civilians who could not or would not evacuate. Casualties also resulted from specific attacks by ISF or others¹¹⁵ along evacuation routes.

149. The chaos along evacuation routes, including the lack of transportation and inadequate attention to older people, children and other vulnerable persons, could be the result of a number of factors. It could be that the planning was rushed and disorganised and not competently implemented. It could also be that the chaos was intentional, designed to maximise the suffering of the civilian population. The Commission has been unable at this stage to determine the basis of the chaos.

150. Several specific cases documented by the Commission including the forcing of Palestinians of all ages and genders at gunpoint to strip during evacuation processes and walk for prolonged periods without clothes, indicate that ISF intentionally inflicted much of the hardship experienced during this process.

151. The massive casualties and destruction by ISF in areas that were evacuated have created conditions that are uninhabitable, whereby whole residential areas have been razed and families have no homes to return to.

152. The Commission notes the proliferation of statements by Israeli officials openly discussing a second Nakba and proposing the transfer of the civilian population to another location outside the Gaza Strip. Many such statements were also linked to a desire to see Israeli settlements re-established in the Gaza Strip. The Commission notes that, despite a warning reportedly issued by the Legal Advisor to the Israeli Government on 14 November, no action was taken by authorities to hold advocates for these proposals accountable. The Commission is aware that many of these statements were issued by members of Knesset and government ministers who are not members of the War Cabinet and who may therefore have had little role or influence in planning ISF operations and in operational decisions. Their statements may not indicate

¹¹⁴ See for example <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-105>.

¹¹⁵ See section "Obstruction of evacuations by Palestinian armed groups" on actions undertaken by Hamas and other armed groups to prevent evacuations.

Israeli Government policy, but they do constitute incitement to violations of international law, including war crimes.

F. Attacks on civilians, civilian objects and objects indispensable to the survival of the civilian population

Targets and targeting systems

153. The Commission is aware of reports by media outlets and human rights organisations suggesting that ISF has expanded its targeting systems to cause more widespread damage at the expense of civilian lives. These reports have focused, for example, on the inclusion of more targets that are not purely military in ISF's 'target bank' (such as public buildings or residential buildings) and on broader authorization to carry out attacks against private homes of Hamas officials and members when it is known that family members are present or with the knowledge that nearby civilians will likely be harmed.

154. The Commission documented several ISF statements that may be interpreted as indicative of a change in ISF's targeting approach and criteria in the current hostilities. In one example, on 10 October, the ISF spokesperson said in a press conference, "IAF attacks have created maximum damage in the areas of the Gaza strip". He also said "This is the situation now. We need to use a different language and different terminology. Our attacks in Gaza – it is not like the rounds [of fighting] and the number of targets of the past. The logic is different. In every place, in every space where there is an inkling of intelligence we attack."

155. On 25 December, ISF issued a clarification on its targeting approach in the Gaza Strip, stating: "Whereas in past operations or wars, Israel has been more selective or "accurate" with regards to the exact types of Hamas targets struck, given that Israel's overall objective was limited to diminishing Hamas's capabilities, Israel is now focused on dismantling Hamas's capabilities altogether, i.e. causing "maximum damage" to Hamas' military capabilities in their entirety."¹¹⁶

156. Although ISF emphasised the causing of "maximum damage to Hamas' military capabilities", given the relatively low number of Hamas militants in proportion to the wider civilian population¹¹⁷, and given Israel's statements attesting that militants are 'embedded' within the civilian population¹¹⁸, the Commission interprets this statement as Israel *de facto* awarding itself blanket permission to target civilian locations widely in the Gaza Strip.

157. With regards to targeting individuals, the Commission notes that while Israel characterizes Hamas as a whole as a "terrorist organisation", it had previously indicated that only members of the al Qassam Brigades, Hamas' military wing, can be targeted based solely on membership in the group, not their activities before or at the time of targeting. Hamas lawmakers, politicians or law-enforcement officials cannot be targeted merely because of their affiliation with Hamas, but only if they are directly participating in hostilities or serving as members of its military wing.¹¹⁹ However, the Commission is gravely concerned that Israel's stated objective to eliminate Hamas'

¹¹⁶ <https://www.idf.il/en/mini-sites/hamas-israel-war-24/war-on-hamas-2023-resources/idf-press-release-clarification/>.

¹¹⁷ The CIA estimates Hamas fighters to be around 20,000-40,000 in 2023: <https://www.cia.gov/the-world-factbook/references/terrorist-organizations/>.

¹¹⁸ For example <https://twitter.com/IDF/status/1718426727288803524>.

¹¹⁹ https://www.gov.il/BlobFolder/generalpage/operation-protective-edge-full-report/en/English_Terrorism_DOCS_2014GazaConflictFullReport.pdf, paras 265, 269; A/HRC/29/CRP.4, para 220.

governmental functions in Gaza which has involved targeting ministries, government buildings and other symbols of political authority, effectively erodes this distinction, leading to attacks on individuals who have never been involved in any Hamas military activities. Considering all Hamas members as targetable at all times, even if they are not participating in hostilities, is a violation of the principle of distinction.

158. ISF appears to focus on four broad categories of targets in Gaza: “power targets”, which are those with specific significance and include unique assets, such as high-rises and residential towers in the heart of cities, and public buildings, such as universities, banks and government offices where ISF’s objective appears to be to cause wide disruption and force Palestinian society to exert civil pressure on Hamas; “family or operatives’ homes”, including the homes of militants, where the objective is to kill individual militants by targeting their homes, even if large numbers of civilians are also killed; “underground targets”, such as tunnels under neighbourhoods, including under residential areas and civilian property, even though aerial strikes on these targets could lead to the collapse of the homes and buildings above or near the tunnels; and “tactical targets”, which include standard military assets such as armed militant cells, weapon warehouses, rocket launchers, anti-tank missile launchers, launch pads, mortar bombs, military headquarters, observation posts and so on.¹²⁰

159. The Commission’s investigation supports this categorization, noting that in many cases attacks on “power targets” and on alleged “family homes” have resulted in significant civilian casualties and widespread damage. The Commission also assesses that ISF’s attacks on underground tunnels running through the Gaza Strip have affected many areas above ground, resulting in wholesale destruction and severe damage to buildings. These practices prompt concerns regarding the proportionality of these strikes and the adequacy of precautions taken to mitigate harm to civilians.

160. ISF previously defined “power targets” in a 2018 strategy as “multi-story buildings where there was indication for Hamas or PIJ activity”.¹²¹ ISF deemed these properties crucial for their psychological impact on Palestinian society and the potential pressure on Hamas.¹²² The Commission finds strong indications that ISF has continued to use this criterion in its operations since 7 October 2023, based on the large number of daily targets reported by ISF and the types of targets chosen. On 9 October, for example, Israel reported destroying some 1,200 targets in Gaza¹²³, while on 13 October 2023 Israel reported attacking over 750 targets in Gaza City, including 12 multi-storey buildings, where Hamas allegedly established military infrastructure, which were hit in a synchronized manner within one minute.¹²⁴ In addition to these buildings, among the targets hit on these dates were the Islamic University, which ISF said served as a “centre for governmental and military power of Hamas”, two bank branches “used by Hamas to finance terrorism”¹²⁵ and the “luxury Rimal neighbourhood which is a symbol in the Gaza strip”.¹²⁶ Accordingly, the Commission is concerned that ISF is using a broad characterisation of a military objective where an entire building is designated as a target for purely symbolic reasons.

¹²⁰ <https://www.idf.il/144833>.

¹²¹ <https://www.idf.il/103414> <https://www.idf.il/130626>. <https://www.mekomit.co.il/ps/130770>; <https://www.972mag.com/mass-assassination-factory-israel-calculated-bombing-gaza>.

¹²² <https://www.idf.il/103414>.

¹²³ <https://x.com/IDFSpokesperson/status/1711254126645146046>.

¹²⁴ <https://www.idf.il/133744>.

¹²⁵ <https://www.idf.il/132383>.

¹²⁶ <https://www.idf.il/132360>.

161. On 2 November 2023, ISF released information on the existence of “a target factory”¹²⁷ operating around the clock, a collaboration between the intelligence organs of the IAF, Navy intelligence, ISF intelligence and the Southern Command. It said that 12,000 targets in the Gaza Strip had been attacked by that date and thousands more had been identified. The system, called the ‘Gospel’ [*Habsora* in Hebrew], allows ISF to make quick decisions on attacks and implement multiple attacks within seconds. The system has been employed in Israel’s military operation in the Gaza Strip. According to ISF the program uses automated tools to identify location targets at a fast pace and works by improving accurate and high-quality intelligence material according to the requirement. With the help of artificial intelligence, and through the rapid and automatic extraction of updated intelligence, it produces recommendations for the intelligence officer, with the goal being that there will be a complete match between the machine’s recommendation and the intelligence officer’s identification and decision.¹²⁸

162. On 20 February 2024, in response to a Freedom of Information request from an Israeli civil society organisation, ISF clarified that the Gospel system is employed solely for data collection and verification, overseen by (human) ISF officers.¹²⁹ The Commission observes that the integration of artificial intelligence into military decision making may not by itself inherently indicate a breach of international humanitarian law. However, the Commission is concerned by the type of information on potential targets fed into the system and by the criteria that guides the functioning of the targeting system, and that seem to adopt a broad interpretation of military objectives (see para 153) without adequately considering their military necessity. Moreover, the rapid generation of thousands of targets for consideration and decision within compressed timeframes raises doubts whether there are sufficient human checks and balances, and higher military oversight of the process. The Commission observes that in many cases there appears to have been no meaningful and careful human assessment of targets and collateral damage estimates prior to attacks with significant civilian casualties and significant damage to civilian objects. The Commission observes that the swift pace of target identification and verification, coupled with potential challenges in inter-unit coordination, may lead to errors and to decisions that endanger civilians. Ensuring diligent assessment, validation and higher-level approval procedures for each target is crucial to prevent harm to civilians during attacks.

163. In April 2024, an investigative report was published by 972 magazine claiming that the Israeli army has developed another artificial intelligence-based program known as “Lavender” which generates human targets for attacks.¹³⁰ According to the report, the Lavender system is designed to mark all suspected operatives in the military wings of Hamas and PIJ, including low-ranking ones, as potential bombing targets. The report also asserted, based on interviews conducted with six unnamed ISF officers, that the Lavender system was used extensively in the first weeks of the current hostilities and that ISF had no requirement for thorough human checking of the programme’s proposals or the intelligence on which decisions were based. Unlike other AI

¹²⁷ More than 12,000 goals and first-of-its-kind cooperation: A glimpse into the IDF's round-the-clock target enterprise | ATC (www.idf.il).

¹²⁸ <https://www.idf.il/144833>.

¹²⁹ <https://www.idf.il/media/4ecjskzb/%D7%9E%D7%A2%D7%A0%D7%94-%D7%9C%D7%91%D7%A7%D7%A9%D7%94-%D7%91%D7%A0%D7%95%D7%A9%D7%90-%D7%9E%D7%99%D7%93%D7%A2-%D7%91%D7%A2%D7%A0%D7%99%D7%99%D7%9F-%D7%9E%D7%A2%D7%A8%D7%9B%D7%AA-%D7%94%D7%91%D7%A9%D7%95%D7%A8%D7%94.pdf>.

¹³⁰ <https://www.972mag.com/lavender-ai-israeli-army-gaza/>.

targeting programs, Lavender targets suspected individuals, including low ranking operatives, and not buildings and structures in which militants operate. ISF reportedly denied the claim that it uses AI to identify persons for targeting, saying that AI is an auxiliary tool that assists officers in the process of identifying targets and emphasizing that ISF officers are required to carry out analysis to verify targets for attacks.¹³¹ The Commission was unable to verify this report independently. However, it notes the high probability that significant changes have been introduced to Israel's targeting procedures and criteria since 7 October, based on the large and unprecedented scale of destruction and patterns of attack detailed in this report.

164. In relation to Israel's use of these systems, on 5 April 2024 the UN Secretary General said, "No part of life and death decisions which impact entire families should be delegated to the cold calculation of algorithms".¹³²

165. The Commission notes that, in relation to all targets identified for attack, ISF must verify whether there is civilian presence and assess whether the impending strike would result in civilian casualties and damage to civilian objects, which would be excessive in relation to the anticipated military advantage (proportionality test). Given the large scale of civilian casualties in many ISF attacks in the Gaza Strip since 7 October, the Commission has concerns about ISF's military targeting procedures which would have guided the selection of the most appropriate and efficient use of weapons and the choice of the means and methods of warfare in populated areas. If properly applied, military targeting procedures should reduce the risk of collateral damage during military operations.

166. On 11 October 2023, ISF stated that "Hamas locates all of their offices, headquarters, research and development and all of their other military assets if its above ground, they locate themselves in civilian buildings... Hamas uses civilian buildings for military purposes which makes it a legitimate military target". ISF's blanket characterization of residential buildings and other civilian locations, which are *prima facie* civilian objects, as military objectives in order to target an individual and use of massive firepower indiscriminately appears consistent with the application of the 'Dahya doctrine' to the Gaza Strip. Used in southern suburbs of Beirut, Lebanon in 2006 during the second Lebanon war, this doctrine was a strategy of using overwhelming and disproportionate force against civilian areas and infrastructure in Lebanon as a means of restraining and deterring Hezbollah. It seems that this strategy is being applied in the current Gaza Strip hostilities.

167. ISF announced on 9 October that the rate of attacks is five times what it was against Hezbollah in the second Lebanon war. This provides further indication of the use of the 'Dahya doctrine' in heavily bombing civilian neighbourhoods in the Gaza Strip to destroy militant strongholds. The likely alignment with a strategy known for causing high civilian casualties and extensive damage to civilian infrastructure, potentially exceeding what is militarily necessary, raises similar concerns over ISF's adherence to the principles of distinction, proportionality and precaution in the current military operation.

Attacks on civilian neighbourhoods

168. The Commission investigated six large-scale incidents between October and December 2023 in which ISF attacked civilian neighbourhoods resulting in extensive damage and a high number of civilian casualties, including deaths, injuries and an unknown number of people still unaccounted for trapped under

¹³¹ <https://www.972mag.com/lavender-ai-israeli-army-gaza/>.

¹³² <https://news.un.org/en/story/2024/04/1148266>.

the rubble. In the majority of incidents investigated, the Commission could not identify a legitimate military target for the attack. It identified a military target as the reason for some attacks, as indicated below.

169. Most of the survivors of airstrikes interviewed by the Commission during its mission to Egypt and Türkiye in March 2024 stated they did not receive a specific warning or evacuation order prior to the attack. A woman who had lost her husband and two of her children in an attack on their home on 21 October 2023 in Western Rafah explained to the Commission: “There was no warning given to me or my family members before the attack. We did not expect that our house would be bombed... We did not have any connection whatsoever with what was happening... It was a normal evening like any other. We would have vacated the premises if we would have known that we would be attacked [...]”

170. The Commission spoke with persons who were attacked during the night while in their homes in residential areas or who witnessed attacks on a neighbouring building during the night. Most of them were sleeping when the attack happened. One woman told the Commission: “Our building was attacked [...] My father was very scared. He suggested to the family to go and stay in the basement. It was around 12 am when the first bombardment started [...] we have not received any warning prior to the attack. We were sleeping; suddenly there was loud noise, and the windows and doors broke suddenly. A certain red light pushed me away because of the explosion.”

171. The Commission observed that ISF no longer used the practice of “roof knocking” warnings. That practice was previously employed during operations in the Gaza Strip to alert civilians to an imminent attack by initially firing a non-explosive or low yield bomb at the target and then, after a short pause, the bigger bombs.¹³³ On 11 October 2023, the IAF Chief of Staff, Brigadier General Omer Tishler, reportedly stated that “[w]e are not attacking the civilian population as Hamas is doing, but [we attack] in a large mass, and not surgically. We attack with thousands of munitions.” Regarding the “roof knocking” procedure, he stated that “this term is relevant to cycles [of violence] and we are at war. Where there is an enemy, and we want to eliminate it – there is no roof knocking.”

172. The principle of precaution requires that the parties to armed conflict take all feasible measures to minimise the incidental loss of civilian life and damage to civilian objects, including providing effective advance warnings to the civilian population prior to an attack. The Commission finds that ISF, by failing to provide effective advance warnings to civilians prior to an attack, violated international humanitarian law.

Attacks on Al-Rimal neighbourhood, Gaza City, 9-10 October 2023

173. Al-Rimal, an affluent neighbourhood in the heart of Gaza City, stretches over an area of about five square kilometres and is home to about 70,000 residents, one of the most densely populated residential neighbourhoods in the Gaza Strip. It is the economic and administrative hub of the Gaza Strip.¹³⁴ On 9 October 2023, ISF issued the first evacuation order to Al-Rimal residents.¹³⁵ On 10 October, ISF announced, “The attacks that were carried out tonight, the main attack was on the Rimal neighbourhood. The Rimal neighbourhood is a

¹³³ A/HRC/29/CRP.4, para 235.

¹³⁴

<https://www.alhaq.org/advocacy/21943.html#:~:text=Destruction%20of%20al%2DRimal%20Neighborhood,Existence%20of%20a%20National%20Group&text=Throughout%20a%20night%20of%20intense,beating%20heart%20of%20Gaza%20City;>

[https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-4.](https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-4)

¹³⁵ [https://twitter.com/AvichayAdraee/status/1711326563004723314.](https://twitter.com/AvichayAdraee/status/1711326563004723314)

symbol in the Gaza strip. It is a symbol of luxury in the Gaza strip. It is a symbol in the centre of the strip. It constitutes great meaning to the leadership of Hamas and its members.”¹³⁶

174. The Commission examined witness statements, photos, videos, drone footage and satellite imagery, indicating the large scale of the attack on Al-Rimal and the severe damage to buildings and infrastructure in the neighbourhood. The Commission could not identify any impact craters in the images it analysed and therefore could not conclusively determine the specific types of weapons used in the attack. The Commission notes the possibility that impact craters may have been covered by rubble from the bombardment.

175. According to one witness who spoke to the Commission, ISF struck several locations in Al-Rimal, including southern Rimal, the university district, the industrial zone (Al-Sina) and Al-Thalathen Street during the night of 9 October and throughout the next day, 10 October. According to the witness, some form of warning was given to the residents prior to the attack. At around 14:00 on 9 October, a neighbour informed the witness’ wife that he had received a warning from the ISF of an impending attack on the Sanabil building close to his home. He hastily returned home and evacuated his building with his wife and child but with no belongings. They managed to move seven metres from the Sanabil building when it was bombed and debris was scattered everywhere. Seeking safety, they walked 100 metres away from their own building when it too was bombed. When he returned home, some two hours later, he found that an area of around one square kilometre was severely damaged by the attacks. His residential building was damaged and other buildings were completely destroyed. He had to seek refuge at his brother’s house.

176. Hundreds of residential buildings were affected by the intense bombing, along with public buildings including the Ministry of Housing, the Ministry of Justice, Ministry of Religious Endowments, the Bar Association, the central prison, UNRWA Preparatory School, the Islamic University and the Al-Azhar University. The witness took hundreds of photos of damaged buildings, stores, roads and high-rise towers, which were analysed by the Commission. Another witness told the Commission that, “while the recollection of the initial days may be somewhat distorted, I distinctly recall numerous airstrikes indiscriminately targeting the population, including merchants, doctors and buildings”.

177. On 12 October 2023, ISF stated that the Al-Rimal neighbourhood and other neighbourhoods across Gaza were not targeted as such but that “Rimal was heavily targeted because there is lots of Hamas infrastructure and other facilities in this area”.¹³⁷ The Commission was not able to confirm the presence of military targets in the neighbourhood during the time of attack and recalls that on the day of the attack ISF emphasized the symbolic effect of targeting the neighbourhood. While there may have been military targets in the neighbourhood, the ISF emphasis on Al-Rimal being a central symbol¹³⁸ suggests that the decision to attack the Al-Rimal neighbourhood was based on wider Israeli interests encapsulated in its policy of attacking “power targets” more broadly.

178. Moreover, even if there were legitimate military targets in the neighbourhood, there is no evidence to suggest that all the targeted and affected structures, within a one-kilometre radius, belonged to, or were being used by, Hamas and other non-State armed groups at the time of these strikes. Even if

¹³⁶ <https://www.idf.il/132360>.

¹³⁷ <https://twitter.com/IDF/status/1712282365924343910>.

¹³⁸ See para 160 above.

legitimate military targets were present, grouping a number of clearly separate and distinct targets – militants and military assets present in different locations – into a single ‘area target’ that included a large proportion of civilians and civilian objects and subjecting it to carpet bombing raises serious concerns of indiscriminate and disproportionate attack, in violation of international humanitarian law obligations.

Attack on the Al-Trans market, Jabalia refugee camp, 9 October 2023

179. On 9 October 2023, at around 10:30, the Al-Trans market in Jabalia refugee camp, a few kilometres north of Gaza City, was hit by an Israeli airstrike, reportedly killing at least 69 people and injuring dozens of others, mostly women and children. The market is located in a densely populated area within the camp. According to witnesses, at the time of the attack, a large number of people were visiting the market, while others were gathering to take public transportation from a nearby bus station.

180. Two eyewitnesses told the Commission that they went to the market immediately after the attack, witnessing residential buildings and cars destroyed and burned. They saw mutilated and burned bodies on the ground. Some of the bodies were still under the rubble. The Commission viewed video footage from the attack confirming these statements. One of the witnesses went to the Indonesian hospital after the attack. He saw many bodies, mostly of women and children, piled outside the morgue refrigerators as the number was more than the hospital could handle. The medical staff told him that they had received around 50 dead bodies.

181. The Commission could not ascertain the reason for attacking the market or confirm whether there were legitimate military targets nearby. An ISF statement issued on the same day revealed that a mosque from which Hamas militants allegedly operated was attacked.¹³⁹ However, this statement came a few hours before the market attack and therefore it likely referred to another incident. The Commission also notes that the closest mosque is 200 metres away from the market. As part of its daily update, ISF later stated that it attacked a Hamas-operated “war room” in west Jabalia,¹⁴⁰ but it did not provide the exact location of this target and timing of the attack. Images from the site indicate that nearby buildings were destroyed. Amnesty International reported that at least three multi-storey buildings were destroyed and several structures in the vicinity were heavily damaged.¹⁴¹ Even if the buildings close to the market or the mosque were the alleged “war room” that was the intended target, the attack still raises serious concerns over its proportionality and the use of imprecise weaponry, as well as whether appropriate precautions had been taken, given the timing of the attack and proximity to a crowded market.

182. The Commission finds that, even if the “war room” was the target, that the attack struck the crowded market in a densely populated area within the Jabalia camp at a time of day when it was certain to be crowded. In undertaking the attack, the ISF violated the principles of precaution and proportionality under international humanitarian law.

Attack on Al-Yarmouk neighbourhood, Gaza City, 25 October 2023

183. In the afternoon of 25 October 2023, an Israeli airstrike hit a 12-storey tower and surrounding buildings in Gaza City’s Al-Yarmouk neighbourhood, leading to the reported deaths of at least 101 individuals, including 44 children

¹³⁹ <https://www.idf.il/132362>.

¹⁴⁰ <https://www.idf.il/132360>.

¹⁴¹ <https://www.amnesty.org/en/latest/news/2023/10/damning-evidence-of-war-crimes-as-israeli-attacks-wipe-out-entire-families-in-gaza/>.

and 37 women, with hundreds more sustaining injuries. Reports indicate that the 12-storey Taj 3 Residential Towers was attacked without a warning by several bunker-busting bombs that destroyed the residential complex. As indicated earlier, these munitions have a wide destructive radius, with a large blast and fragmentation range or effect, regardless of whether they are precision guided or not. Video footage released by ISF shows rapid successive strikes and several explosives on locations surrounding the tower building, triggering several secondary explosions seconds later. The footage is accompanied by text labelling it as a “strike on a Hamas terror tunnel”.¹⁴²

184. The Commission cannot determine with certainty whether a precautionary warning was given to the residents of the tower or surrounding buildings and whether there was a tunnel in the vicinity or not. Testimonies, photos and videos viewed by the Commission indicate that the attack took place in a densely populated area, leading to the collapse of the residential tower complex due to the powerful bombs used, likely the Mark 80 series (1000lb or 2000lb in weight).

185. The Commission is not aware of any evacuation orders issued in this area on 25 October, any verification of civilian presence in the targeted buildings and any assessment whether the impending strike was likely to result in civilian casualties and damage to civilian objects that would be excessive in relation to the anticipated military advantage (the proportionality test).

186. The incident raises concerns about the ISF’s military targeting procedures that would have guided the selection of the most appropriate use of weapons. The Commission notes that, even if there was a tunnel under the buildings which was the primary target of the attack, the 12-storey residential building was directly hit, not more accessible portions of the tunnel, which would not have affected the building. Given also that ISF has not provided evidence that the building was used by Hamas militants, there was no reason to target it at all and especially with such overwhelming force as to cause its collapse.

187. Moreover, even if a precautionary warning was given, it was not effective, considering the number of casualties caused by the attack. Also noting the weight of the bombs, it was reasonable to foresee that such an attack would cause a large number of civilian deaths, including of children and women, as it did.

188. The Commission concludes that targeting the residential tower building and surrounding structures was a violation of the principles of precaution, distinction and proportionality under international humanitarian law.

Attack on Jabalia refugee camp, 31 October 2023

189. The Commission also documented cases of attacks in civilian locations causing wide damage and casualties, in which it was able to identify a clear military target that was the focus of the attack. In relation to these cases, the Commission considers that ISF may have been attacking ‘high-value military targets’, according to its definition. However, the Commission still retains serious concerns regarding Israel’s compliance with the principles of proportionality and precaution in carrying out these attacks.

190. In the early afternoon of 31 October, ISF carried out a series of massive airstrikes, combined with a ground operation in Jabalia refugee camp. This attack, in a densely populated areas, reportedly resulted in 126 persons killed, including 69 children, and many injured, as well as the complete destruction of residential buildings. The Commission interviewed survivors of this attack who

¹⁴² <https://twitter.com/IDF/status/1717840051491541077>.

had lost several members of their family, mostly women and children. One of them told the Commission that the stairs of her building were full of bodies that were all stuck together and that she had to step on the bodies to get out of the building. On the following day, 1 November 2023, al-Qassam Brigades stated that the attack killed seven civilian hostages taken from Israel by Hamas militants, including three persons with foreign passports.

191. Injured civilians were evacuated to the Indonesian hospital and Al-Shifa hospital in Gaza City. A nurse stated in a media segment that “[y]oung children arrived at the hospital with deep wounds and severe burns. They came without their families. Many were screaming and asking for their parents.” A media worker in Gaza told the Commission that he lost 19 family members, including nine children, in this airstrike. He told the Commission that, while the ISF issued general evacuation instructions in various channels throughout October, no specific warning relating to this attack was provided prior to the attack.

192. On the day of the attack, 31 October 2023, ISF announced that it had conducted an operation against a Hamas stronghold in Jabalia. According to the ISF, during ground operations in Jabalia, approximately 50 militants were killed, along with the destruction of tunnel entrances and weapons caches.¹⁴³ Later that day ISF revealed that Israeli fighter aircrafts targeted Ibrahim Biari, commander of Hamas’ Central Jabalia Battalion and, to their knowledge, one of the leaders responsible for the 7 October attack in Israel. According to the ISF statement, the airstrike resulted in significant damage to Hamas command structure, the elimination of numerous Hamas operatives and the collapse of “an underground terrorist infrastructure”.¹⁴⁴ On the next day, 1 November, an ISF spokesperson told CNN, “There was a very senior Hamas commander in that area. Sadly, he was hiding again as they do, within civilians.” He also claimed that the commander was killed in the attack.

193. The Commission examined videos and photos, testimonies and analysis by independent military experts of the attack and its aftermath. Photos reviewed by the Commission show people gathering at the attack sites around multiple large impact craters amid destroyed buildings. The craters appear to be deep and the blast virtually engulfed the surrounding area. The craters were about 12 metres wide. The scale of damage appears consistent with an explosion of a 2,000lb MK84 bomb, which Israeli possesses. The Commission notes that an MK84 bomb can be fitted with a JDAM guidance kit to convert it into a precision guided munition called GBU 31. The blast waves of such a weapon can create a significant concussive effect and cause severe harm, including deaths and injuries, as far as 800 metres from the point of impact.

194. Satellite imagery published in the media indicates that, during the airstrike on 31 October, the ISF dropped 2,000 lbs bombs on the site. Military experts advised that the bombs may have had a “delay fuse” which delays detonation after penetration of the surface or a building so that the explosion’s destructive power reaches a deeper layer. Given the ISF statement that it targeted Hamas leaders in tunnels¹⁴⁵, it is likely that the munition had bunker busting warheads designed to pierce through reinforced underground concrete structures such as tunnels.

195. The Commission notes that ISF had instructed the civilian population in Jabalia to evacuate on several occasions prior to this attack. Even if a military target was present at the site of attack, the high number of civilian casualties and massive destruction of civilian infrastructure present serious concerns over

¹⁴³ <https://x.com/IDF/status/1719424225751027715>.

¹⁴⁴ <https://twitter.com/IDF/status/1719469821207752998>.

¹⁴⁵ October 31, 2023 IDF & ISA Eliminate Commander of Hamas' Central Jabaliya Battalion | IDF (www.idf.il); <https://www.idf.il/144197>.

the proportionality of the attacks and raise questions about the choice of weapons, collateral damage estimates and the adequacy of the precautionary measures taken, if any, to minimize civilian casualties in a densely populated neighbourhood.

Attack on Al-Maghazi refugee camp, 24 December 2023

196. On 24 December 2023, at around 21:00, ISF attacked a residential block comprising several houses in the Al-Maghazi refugee camp, reportedly killing 70 people, including children.¹⁴⁶ An unknown number of people were trapped under the rubble and, according to the Gaza Ministry of Health, the number of fatalities later rose to 106. Drone footage from 25 December and photos from the scene show many buildings destroyed and others severely damaged. The level of destruction caused is indicative of the intensity of the strikes and types of weapons, pointing to heavy payload bombs. In one video a crater with a width of more than 13 metres, filled with water, is visible. The Commission found on this basis that ISF used a 2000lb bomb in the attack. The roads within the camp were also damaged, making it extremely difficult for rescue workers to reach the site and for the evacuation of the injured by ambulance.

197. ISF did not provide additional information on the circumstances of the attack or on the measures taken to minimize civilian harm, such as the choice of weapons. However, an Israeli government spokesperson stated that “the IDF made a mistake, this should not have happened, the choice of ammunition was incorrect”. Similarly, a military source reportedly told Israeli television channel KAN that “[t]he type of munition used was not suitable to the nature of the attack, therefore extensive collateral damage was caused – something that could have been avoided”.

198. The Commission analysed video footage and photos and took into account the ISF statement on the choice of munition and concludes on reasonable grounds that a heavy payload 2,000lb bomb without guidance kits was used in this attack. The Commission has considered the possibility that this bomb may have missed its intended target, resulting in the death and destruction recorded. The Commission observes that, by December 2023, lessons should have been learned already given the use of heavy bombs with wide-area effect and destructive power in urban areas in northern Gaza, for example, in Al-Rimal neighbourhood in Gaza City and in other neighbourhoods in Jabalia during the early stages of the Israeli operation. Choosing to use this type of munitions reinforces the conclusion that ISF is aiming at wide damage and not accuracy.¹⁴⁷

Attacks on places of refuge

“We did not expect such attack in a shelter. We were all in shock. We did not believe that this kind of attack could happen in a school. We were supposed to be safe inside the school.”

A woman taking refuge in a school with her children in Nuseirat

199. The Commission examined several incidents involving bombardment of facilities and objects belonging to aid organisations serving as places of refuge, which may amount to serious breaches of international humanitarian law. These incidents raise grave concerns about Israel’s policy of deliberately targeting protected people and objects, resulting in killings and property destruction.

¹⁴⁶ <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-77>;
<https://www.ohchr.org/en/statements/2023/12/comment-un-human-rights-office-spokesperson-seif-magango-continued-bombardment>.

¹⁴⁷ See section “Targets and targeting systems”.

200. Between 7 October and 31 December 2023, UNRWA had recorded 60 direct hits on its installations and 68 different UNRWA installations sustaining collateral damage. UNRWA estimates that at least 315 people sheltering in its installations were killed and at least 1,148 people injured between 7 October and 30 December 2023.¹⁴⁸

201. On 17 October 2023, an UNRWA-run school in Al-Maghazi refugee camp was hit by airstrikes. According to UNRWA, internally displaced persons were sheltered in the school at the time of the attack, which resulted in six deaths and dozens injured, including UNRWA staff, and severe damage to the school. Prior to the attack, UNRWA had shared the coordinates of its facilities prior to the attack with both parties to the conflict.¹⁴⁹

202. On 11 November 2023, the UNDP headquarters at Al-Nasr neighbourhood, Gaza City, was hit by tank shelling. Hundreds of people were sheltering in the compound. The attack reportedly resulted in a significant number of deaths and injuries.¹⁵⁰ Following the 11 November 2023 shelling, most people residing in the compound reportedly left. However, many individuals were still staying within the compound when it was attacked again by a tank shell on 14 November 2023.¹⁵¹ The Commission received additional reports concerning attacks on sites across the Gaza Strip where people sought refuge. The Commission is currently examining these cases.

Attack on places of worship where civilians were seeking refuge

203. The Commission documented a direct attack on a religious site in Gaza City where two women seeking refuge in a church were seemingly targeted and killed by ISF. According to reports, on 16 December 2023 around noon, Nahida and Samar Anton, a mother and her adult daughter, were reportedly shot by an ISF sniper at the Holy Family Parish, a Catholic church in Gaza City. A witness interviewed by the Commission, stated that the two women were shot while on their way to the bathroom, situated in another building that is part of the Parish compound. According to the same witness, Israeli soldiers were deployed in the street behind the church complex and screamed in Arabic that it was forbidden to move outside. The two women left the building to go to the bathroom inside the church complex. According to the Latin Patriarchate of Jerusalem, seven others were shot and wounded when they ran to the courtyard to help.

204. A nun reported to the media that the bodies of the two women remained outside for hours, as people in the church feared they would be shot if they left the building. On the same day, the adjacent Convent of the Sisters of Mother Theresa, where persons with disabilities were sheltered, was struck by two tank shells, making the building uninhabitable and displacing 54 disabled persons who need respirators to survive. The Commission interviewed a witness who confirmed this account.

205. According to media reports, Christian families had been taking refuge in the church since 7 October. Condemning the attack, Pope Francis declared that “The Convent is home to over 54 disabled persons and is part of the church compound, which was signalled as a place of worship since the beginning of the war...” and “No warning was given; no notification was provided,” said the Patriarchate. “They were shot in cold blood inside the premises of the Parish,

¹⁴⁸ <https://www.unrwa.org/resources/reports/unrwa-situation-report-59-situation-gaza-strip-and-west-bank-including-east-jerusalem>.

¹⁴⁹ <https://www.unrwa.org/newsroom/official-statements/gaza-unrwa-school-sheltering-displaced-families-hit>.

¹⁵⁰ <https://www.undp.org/speeches/statement-gaza>.

¹⁵¹ <https://www.undp.org/arab-states/press-releases/shelling-united-nations-compound-gaza-city>.

where there are no belligerents”.¹⁵² According to the Latin Patriarchate of Jerusalem, there were no militants inside the Parish and no warning was given prior to the attack.

206. A witness interviewed by the Commission said that people residing in the area had been instructed to evacuate but the priest of the church was in contact with higher ecclesiastical authorities to guarantee the protection of the people taking refuge in the church complex, explaining that they were unable to evacuate because there were older persons and disabled children among them. This was also noted by media outlets, reporting that Catholic Relief Services, a United States Catholic aid organisation, had sent the coordinates of a number of buildings, including the church and the convent, to US Senate staff, trying to obtain a commitment from Israel to avoid targeting buildings where the organisation’s staff and civilians were sheltering. The list of coordinates had been forwarded to the Israeli military who responded that they could not guarantee the safety of civilians inside the buildings.

207. The ISF denied intentionally targeting the two women, alleging that they were responding to a threat identified in the area of the church. However, a spokesperson from the Israeli Prime Minister’s office asserted that “there was no fighting in the Rimal neighbourhood on Saturday where this Catholic church was located”. The Commission did not find any information indicating that the women posed a threat to ISF soldiers. The Commission notes that places of worship, such as churches, are afforded special protection under international humanitarian law and parties to the conflict are prohibited from attacking them.¹⁵³ Deliberately attacking a church is a war crime. Deliberately sniping at civilians seeking refuge in a church is also a war crime.

Killing of civilians posing no threat to soldiers

208. The Commission reviewed information indicating that the ISF’s rules of engagement concerning the use of lethal force have been effectively relaxed during the current hostilities in the Gaza Strip. This has led to a significant number of cases of intentional killings of civilians who pose no threat to ISF. This is a clear violation of international humanitarian law.

209. On 30 October 2023 a vehicle was fired on by a tank shell on Salah Al-Din Street, at Netzarim junction, Gaza City. Based on witness testimonies and video footage geolocated and analysed by the Commission, the vehicle was initially heading north towards an ISF roadblock where the tank was stationed. The roadblock consisted of an embankment, an ISF tank, a military bulldozer, a destroyed vehicle and several other objects. Shortly before the roadblock, the vehicle reversed its direction and began moving south, away from the roadblock. During this retreat, the tank fired at the car and an explosion is seen close to the vehicle. It is unclear whether the car was directly hit or whether the explosion resulted in civilian casualties or damage.

210. ISF reportedly responded to this incident in a comment provided to CNN, stating that the soldiers have no way of knowing whether a vehicle is occupied by militants or civilians. It added that “[t]errorists use civilian infrastructure like cars. They don’t have tanks or military jeeps.”

211. According to one witness, the vehicle was a taxi and the driver had placed a white flag on the hood. The Commission could not confirm these details. A video, reviewed and verified by the Commission, shows that Salah

¹⁵² <https://www.vaticannews.va/en/pope/news/2023-12/pope-francis-holy-family-parish-gaza-appeal-civilians.html>.

¹⁵³ 1954 Hague Convention for the Protection of Cultural Property in the event of Armed Conflicts, Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of International Armed Conflicts Protocol I, and Protocol II.

Al-Din Street was completely empty in both lanes when the incident occurred. The footage clearly shows the tank firing at the vehicle after the vehicle had reversed its direction, moved away from the roadblock and was already about 50 metres away, posing no immediate threat to ISF soldiers. Additionally, there was no indication that militants were driving or sitting in the car. The Commission notes that, under international humanitarian law, in case of doubt whether a person is a civilian, that person is to be considered a civilian unless and until the contrary is established and shall not be attacked.¹⁵⁴ The Commission is concerned that a tank targeted and shelled a civilian vehicle at such close range and considers it unnecessary and disproportionate. Tank munitions are designed for armored or hardened military objects. ISF chose a means and method of warfare that was not appropriate for the type of target and so contrary to international humanitarian law.

212. In March 2024 Al Jazeera released a video filmed by an ISF soldier's bodycam during an operation in al-Shati refugee camp in Gaza city reportedly on 6 November 2023. The footage depicts soldiers entering a building and shows images of a man lying on the floor, seemingly dead. The soldiers discuss how they repeatedly shot the man. One soldier says, "we got in and we opened fire. We saw someone get up, and then he bent down. He came to my direction and did like this [mimes waving of arms]. Four bullets, 14 degrees, brother." He continued, "He did this to me 'no, no' [mimes with hands]". His commander asks: "so you took him out? Was he without weapons?" The soldier answers, "I don't know, he hid under the bed. It was crazy." According to Al-Jazeera, the victim was an older person with a disability (he was deaf) who had tried to communicate with the soldiers with sign language, to no avail.

213. The Commission examined several cases where civilians seeking refuge, and holding white flags, were shot and killed. For example, on 10 November 2023 a young man named Ahmed was shot in the head and killed, allegedly by ISF, while evacuating from al-Rimal neighbourhood with his father. The Commission viewed and verified a video taken immediately after the shooting and geolocated the incident to Abu Baker Al-Razi Street in Gaza City. In another video viewed by the Commission, Ahmed's body is on the ground and his father is holding a white flag and crying, "I told you, let's stay home my son". The video was taken by their neighbour, a journalist who documented his own evacuation from the northern Gaza Strip. He reported that they constantly heard the sound of drones while evacuating. The neighbour encouraged the father to leave that place with them and try to get help for his son, saying that he may still be breathing. However, according to a CNN report, Ahmed was shot in the head and was already dead when the video was shot. The ISF did not respond to CNN's request for comment.¹⁵⁵

214. On 12 November 2023, Hala Abd Al-Ati, an older woman, was seemingly targeted, shot and killed in the Al-Rimal neighbourhood of Gaza City as she attempted to evacuate with her family. In a video viewed and verified by the Commission, Al-Ati is seen holding the hand of her young grandson, who is waving a white flag. The group is walking on the road through a built-up area and reaches an intersection. Her family members follow a few metres behind when a gunshot is heard, and she falls to the ground. Ms Al-Ati seems to have been shot by a sniper despite not posing any threat. CNN's

¹⁵⁴ Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of International Armed Conflicts (Protocol I), 8 June 1977, art 50(1).

¹⁵⁵ <https://edition.cnn.com/videos/world/2023/11/17/exp-israel-gaza-hamas-evacuation-jomana-karadsheh-fst-111712pseg2-cnni-world.cnn>.

investigation confirmed the presence of ISF to the west and south of the street intersection where the incident occurred.¹⁵⁶

215. On 15 December 2023, ISF shot and killed three unarmed Israeli hostages in Shuja'iyya, one of whom was holding a white flag when he was killed. According to the ISF spokesperson, the ISF mistakenly identified the hostages as a threat, even though they were shirtless, had their hands up and were carrying a white flag. As a result, the soldiers fired at them and they were killed.¹⁵⁷ The ISF conducted an internal investigation into this incident and on 28 December 2023 published the results of its internal investigation into this incident. The investigation revealed that, amid intense fighting in Shuja'iyya, one ISF member fired in the direction of three people whom he identified as a threat. He hit two of the people and the third escaped. The commanders on the scene declared "halt fire", in order to identify the third person. After 15 minutes, the platoon commander heard shouts in Hebrew "help" and "I am being shot at" and declared another "halt fire". He called in Hebrew, "come out to my direction". The man started walking towards him, when two other ISF soldiers, who did not hear the commander's instructions, shot and killed him.¹⁵⁸

216. Following this incident, on 16 December 2023, ISF Chief of Staff, Lieutenant General Herzi Halevy, stated: "The shooting of the hostages was carried out contrary to the rules of engagement. It is forbidden to shoot at those who raise a white flag and ask to surrender. But this shooting was carried out during combat and under stressful conditions."¹⁵⁹ On 28 December 2023 he added: "The rules of engagement are a necessary matter, and they are meant to protect us also so that we don't kill ourselves."¹⁶⁰

217. For the ISF therefore, the incident was a result of a lack of adherence to existing rules of engagement. The Commission has not been able to view the ISF rules of engagement which have not been publicly released. The Commission considers, however, that this incident clearly indicates the *de-facto* permissive practice of shooting to kill when there is no clear danger to the ISF, without first ascertaining the target's identity and determining whether they are civilians, whether they are armed and whether they pose a threat. This is all the more egregious where ISF shoots those holding white flags. The Commission has found other incidents of shooting and killing persons holding a white flag. In most cases where ISF has shot and killed Palestinians holding white flags, there is little or no investigation of any kind and never an independent public investigation. ISF may have carried out a unique comprehensive investigation in this case but, if so, only because those who were shot were Israeli hostages.

218. Intentionally killing individuals who pose no threat, are clearly civilians or at least not clearly combatants and signal their peaceful intent to surrender through white flags violates the most important and basic protections in international humanitarian law and human rights law. It is also clearly a war crime under the Rome Statute. This practice occurs frequently, perhaps even generally, in the current military operation in the Gaza Strip. It demonstrates the need for a thorough public review of the ISF rules of engagement, for training soldiers in international humanitarian law and for effective independent accountability mechanisms for the soldiers and their commanding officers, with a view to preventing the further commission of war crimes.

¹⁵⁶ <https://edition.cnn.com/2024/01/26/middleeast/hala-khreis-white-flag-shooting-gaza-cmd-intl/index.html>.

¹⁵⁷ <https://www.idf.il/162548>.

¹⁵⁸ <https://www.idf.il/167554>.

¹⁵⁹ <https://www.idf.il/162850>.

¹⁶⁰ <https://www.idf.il/167554>.

Destruction of key infrastructure as a result of attacks and military operations

219. According to the World Bank, the “ongoing conflict in the Gaza Strip has caused loss of life, forced displacement, and damage to social, physical, and productive infrastructure at an unprecedented speed and scale”.¹⁶¹ The World Bank assessed that as of January 2024, direct damage of around 18.5 billion USD has been inflicted on the built infrastructure of Gaza. Residential buildings have sustained the majority of damage (72 percent of the total). The commerce, industry and services sectors suffered 9% of the total damage, while the remaining 19 percent of damage sustained on other critical infrastructure and services such as education, water, sanitation and hygiene (WASH), health, energy, Information and Communication Technology (ICT), municipal services, and transport. Nearly 80 percent of total damage occurred in the governorates of Gaza City, North Gaza and Khan Younis.¹⁶² Damage to the transport sector amounts to around 358 million USD, impacting 62 percent of roads, including 92 percent of primary roads. A significant proportion of vehicles have also been damaged. The mobility of the population has been severely impeded, as well as the infrastructure needed for aid and necessary social services to reach people in vulnerable situations.¹⁶³

220. The current hostilities which have included an electrical blackout ordered by the Israeli Government (see more in section xx below), has been aggravated by long-term damage to electricity infrastructure caused by the military operation. According to the damage assessments of the World Bank and IPSOS, by 16 December 2023, 33 percent of energy facilities and 52 percent of electricity feeder lines in the Gaza Strip had been destroyed as a result of the hostilities. By 10 January 2024, these numbers had increased to 50 percent of energy facilities and 57 percent of feeder lines damaged or destroyed. The World Bank assessment was corroborated by OCHA, according to which 57 percent of feeder lines, representing around 570 kilometres of electricity transmission lines, had been damaged as of 12 January 2024. One example of this trend is an ISF airstrike on 10 January 2024, which resulted in all four generators of the Electricity Generation Company in the north of the Nuseirat Camp to be set on fire. Given the extent of damage it remained unclear whether the functioning of the plant could be restored in the future, according to an OCHA report.¹⁶⁴ In February 2024, 62 percent of electricity feeder lines in the Gaza Strip were considered unusable, according to the World Bank.¹⁶⁵

221. Damage to mobile and fixed communications networks is estimated to be about 75 percent of the existing infrastructure, resulting in massive interruptions to internet connectivity.¹⁶⁶ The impact on the daily life of the population in Gaza is extreme as it restricts not only the ability to connect with family and friends but also the ability to communicate with emergency and rescue services, receive and view text messages of evacuations warnings or scan QR codes dropped in ISF evacuation leaflets, and the operational activities of humanitarian aid organisations.

¹⁶¹ <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>, p. 1.

¹⁶² <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>, p. 6.

¹⁶³ <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>, p. 15.

¹⁶⁴ <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-89> Retrieved on 11 April 2024;

¹⁶⁵ <https://thedocs.worldbank.org/en/doc/db985000fa4b7237616dbca501d674dc-0280012024/original/PalestinianEconomicNote-Feb2024-Final.pdf>, p. 5;
<https://press.un.org/en/2024/sc15600.doc.htm>.

¹⁶⁶ <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>, p. 15-16.

222. OCHA reported that by 12 October 2023 at least six water wells, three water pumping stations, one water reservoir and a desalination plant serving over one million people had been damaged during the hostilities.¹⁶⁷ According to the WASH Cluster, 43 water and eight sewage management facilities were completely destroyed as a result of the conflict between 7 October 2023 and the end of the year, with most of the destroyed facilities located in the north of the Gaza Strip. In addition, during that period about 200 water facilities and 60 sewage management facilities in the Gaza Strip were likely to have been damaged as a result of the hostilities.¹⁶⁸ IPSOS assessed that, as of 10 January 2024, almost 65 percent of assessed WASH facilities were damaged or destroyed.

223. According to reports from April 2024, the water supplies in the Gaza Strip were heavily impacted, with only one of three water pipelines coming from Israel operational at a capacity of 72 percent.¹⁶⁹ Eighty-three percent of groundwater wells were not functioning, all wastewater treatment systems were not operational, two desalination plants were only partially functioning and the third one was not functioning at all, and 57 percent of WASH facilities were damaged or destroyed. The northern parts of the Gaza Strip was reported not to have any access at all to clean water.¹⁷⁰

224. On 25 December 2023 the Palestine Water Authority announced that the Israeli Bani Suheila pipeline had stopped working and the Bani Saeed pipeline was damaged. Both had supplied water to Khan Younis Governorate and the central areas of the Gaza Strip. Rafah and Khan Younis had relied on water from the Bani Suheila pipeline since the desalination plant supplying these areas ceased operating due to the lack of electricity and fuel. Therefore, these areas had had no access to clean water since 17 December 2023. The water supply through the Bani Saeed pipeline was resumed on 30 December 2023, however only on 11 April 2024, COGAT, the Israeli government agency coordinating civil activities in the Gaza Strip and the West Bank, announced completion of the repair of the Bani Suheila pipeline.¹⁷¹

225. The Commission documented other incidents of the destruction of civilian infrastructure which has severely impacted access to water and food and exacerbated the already dire humanitarian situation, leading to a scarcity of clean water, shortages of food and soaring food prices. For example, between 8 and 12 October 2023 the Mekorot water pipeline in Al-Montar was reportedly hit and damaged. A UNOSAT damage assessment shows several craters in an area where the pipeline passes but the Commission could not determine with certainty whether water stoppage was a result of an ISF airstrike. It sent Israel a request for more information but did not receive a response. The Commission notes that, according to a media report which it found credible, on 9 October 2023 a representative of the Israeli National Security Council, which operates within the Prime Minister Office, briefed members of the Knesset's Committee on Foreign Affairs and Security on a planned "day of suffocation" in which the Gaza Strip would be disconnected from water and electricity supply from

¹⁶⁷ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #7, dated 13 October 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-7>

¹⁶⁸ WASH Cluster meeting minutes dated 27 December 2023, p. 36.

<https://drive.google.com/file/d/1emSs-JygBlhDERZaJfRxvLkhX6uIOVar/view>

¹⁶⁹ Hostilities in the Gaza Strip and Israel - reported impact | Day 194 | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org).

¹⁷⁰ Hostilities in the Gaza Strip and Israel - reported impact | Day 194 | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org); <https://reliefweb.int/report/occupied-palestinian-territory/gaza-strip-brink-public-health-catastrophe-health-and-wash-clusters-reassert-calls-immediate-long-lasting-ceasefire>.

¹⁷¹ <https://x.com/cogatonline/status/1778347689299591631>.

Israel. Reportedly, connecting facilities within the Gaza Strip would be bombed.

226. On 4 November 2023, the only water reservoir in Tal Al-Zaatar neighbourhood in Jabalia Camp in Beit Lahia municipality was hit by an airstrike and damaged. The reservoir is located about 200 metres south of the Indonesian hospital and about 175 metres south west of a location where the ISF reported “underground terrorist infrastructure” and a Hamas rocket launch pad. The Commission reviewed satellite imagery of the damaged water storage and videos that show water from the reservoir flooding in the street. Local authorities estimated that this incident affected 70,000 people’s access to drinking water. It also worsened conditions for approximately 160,000 people¹⁷² in the northern region, who already lacked access to clean water due to the absence of humanitarian assistance and destruction of civilian infrastructure. Additionally, the situation was worsened by the lack of electricity and fuel, which impeded the proper functioning of boreholes.¹⁷³

227. On 18 October 2023, a bakery in Nuseirat Refugee camp was hit and at least three people were killed as a result of a fire ignited after the airstrike. The bakery was one of the six WFP-contracted bakeries in the Gaza Strip, reportedly supplying bread for about 12,000 people. On 25 October 2023, the only bakery in Al-Maghazi refugee camp was attacked. The Hamas Government Media Office claimed that ISF destroyed the bakery in Al-Maghazi and 10 other bakeries on that day but the ISF military said it “only and specifically strikes military targets”. On 15 November 2023, Al-Salam flour mill in Deir Al-Balah, reportedly the last functioning in the Gaza Strip, was hit and damaged, allegedly by ISF artillery shelling. On 21 December 2023, WFP reported that 24 of its 25 contracted bakeries, providing bread for 200,000 people, had been damaged during the hostilities.¹⁷⁴

Destruction of agricultural land and food production as a result of attacks and military operations

228. Prior to 7 October 2023, most agricultural produce came from inside the Gaza Strip. This is no longer the case due to the extensive destruction of agricultural fields and the restrictions imposed on access to the fields for harvesting, deliveries and transportation, due to the lack of fuel and the collapsed infrastructure, including roads.¹⁷⁵ The PCBS reported on 28 November 2023 that the cultivated areas in the north of the Gaza Strip, totalling around 34,000 dunums, had been subjected to bulldozing and destruction. Moreover, the suitability of most of these areas for agriculture has been damaged by the presence of explosives. In addition, fishing has been greatly impacted with food production now impossible and many families losing their livelihood as a result of the destruction of fishing boats and movement restrictions imposed by ISF, preventing boats from leaving the Gaza shore.

229. The Commission reviewed satellite imagery, photos and independent expert analysis confirming large-scale damage to agricultural land,

¹⁷² UNRWA estimated approximately 160,000 IDPs in the northern Governorates, including in Gaza City Governorate as of 12 October 2023, <https://www.unrwa.org/resources/reports/unrwa-situation-report-58-situation-gaza-strip-and-west-bank-including-east-Jerusalem>.

¹⁷³ https://www.acaps.org/fileadmin/Data_Product/Main_media/20231213_ACAPS_briefing_note_Palestine_water_crisis_in_the_Gaza_Strip.pdf.

¹⁷⁴ <https://www.wfp.org/stories/gazans-their-own-words-we-need-everything-we-need-safety-we-need-peace>; <https://www.wfp.org/stories/gaza-brink-one-four-people-face-extreme-hunger>.

¹⁷⁵ Stopping Famine in Gaza | Crisis Group.

greenhouses and other agricultural structures by airstrikes and bulldozing in Shuja'iyya neighbourhood in the eastern part of Gaza City, near the Mekorot Al-Montar water pipeline, and in Beit Hanoun and in Khan Younis Governorates. The northern areas of the Gaza Strip have experienced a substantial surge in the damage to agricultural lands, escalating from 22 percent at the end of October to 39 percent in December 2023.¹⁷⁶ The damage to agricultural lands across the entire Gaza Strip, particularly in north Gaza, poses a significant long-term threat to food production and the entire food supply chain. It has already disrupted the production of essential crops, caused farmers to lose their livelihood and accelerated the severe food crisis leading to famine. Even after the current hostilities cease, Palestinians in the Gaza Strip will struggle to regain any significant measure of self-sufficiency in food production.

Attacks on humanitarian personnel and convoys

230. The Commission is gravely concerned by the staggering number of casualties among aid workers during the current conflict as a result of attacks, mostly by ISF airstrikes. These attacks have resulted in an unprecedented death toll among UN staff and other humanitarian personnel operating in the territory. Despite established coordination mechanisms with ISF, aimed at preventing such incidents, humanitarian operations have been consistently impeded, and medical facilities, food distribution centres, UN compounds, IDP shelters and aid trucks have all come under fire. As of 1 January 2024, 142 UNRWA staff had been killed since 7 October 2023.¹⁷⁷ On 22 April 2024, OCHA reported that at least 249 aid workers had been killed since 7 October 2023, including 181 UN staff (178 from UNRWA) and 27 staff and volunteers of the Palestine Red Crescent Society (PRCS). The Ministry of Health in Gaza reported additional deaths of more than 450 medical workers and more than 66 Civil Defence staff killed while on duty.¹⁷⁸

231. Such incidents have also been documented by the Commission. For example, on 12 November 2023, an UNRWA guesthouse in Rafah, serving its international staff, was hit by bombardment. At the time, Rafah area was designated by ISF as a safe zone for evacuees from all over the Gaza Strip. The staff had left the guesthouse 90 minutes prior to the attack and therefore were not harmed; however, the building was severely damaged. The coordinates of the UNRWA guesthouse were shared twice with the parties to the conflict, including on 10 November 2023, just two days before the attack.¹⁷⁹ The Commission has no information that armed groups were engaging ISF from within or nearby the guesthouse.

232. On 18 November 2023, relatives of staff of Médecins Sans Frontières (MSF) were shot and killed while in clearly marked MSF vehicles close to the organisation's office on Al-Wehda Street, Gaza City. According to MSF, the staff members had been in the process of evacuating their offices in Gaza City to move south. MSF reported that it informed both parties to the conflict that it was planning an evacuation. The convoy reached a checkpoint at Salah Al-

¹⁷⁶ UNOSAT Gaza Strip Agricultural Damage Assessment - 27 October 2023, <https://unosat.org/products/3718>; UNOSAT Gaza Strip Agricultural Damage Assessment – 13 December 2023, see also <https://unosat.org/products/3772>; see also <https://twitter.com/hrw/status/1731689458695655770>.

¹⁷⁷ <https://www.unrwa.org/resources/reports/unrwa-situation-report-59-situation-gaza-strip-and-west-bank-including-east-Jerusalem#:~:text=As%20of%201%20January%202024%2C%20the%20total%20number%20of%20UNRWA,repeatedly%20in%20search%20of%20safety.>

¹⁷⁸ https://www.ochaopt.org/sites/default/files/Gaza_casualties_info-graphic_22_April_2024.pdf

¹⁷⁹ <https://www.unrwa.org/resources/reports/unrwa-situation-report-29-situation-gaza-strip-and-west-bank-including-east-Jerusalem>.

Din Street and was not allowed to pass. The staff members then decided to return to the MSF premises. On their way back to the MSF office, the convoy was attacked in Al-Wahida Street near the MSF office. MSF staff who witnessed the incident said they saw snipers and tanks directly targeting them.¹⁸⁰

233. On 26 December 2023, the PRCS reported that it had lost communication with its teams working in Gaza, due to the disruption of telecommunications and internet services. PRCS also reported that the VHF radio communication network, the sole means of communication during this blackout, sustained damage from artillery shelling that targeted the upper floors of its headquarters in Khan Younis in the early morning.¹⁸¹ Following this incident, the International Committee of the Red Cross (ICRC) stated that “humanitarian workers, vehicles and buildings must be protected during conflict. They provide lifesaving assistance and must be able to conduct their work safely.”¹⁸²

234. On the morning of 29 December 2023, UNRWA announced that Israeli forces had fired at an aid convoy that was returning from delivering humanitarian aid in northern Gaza, clearly marked with UN insignia and taking a route which was designated by the Israeli army. While no one was injured, one vehicle sustained damage. According to UNRWA, the incident occurred south of Wadi Gaza, five kilometres away from Gaza City, after the convoy passed through an Israeli checkpoint. The Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator condemned this attack, stating that “[t]he convoy was clearly marked and its movements were coordinated with the parties. Attacks on humanitarian workers are unlawful. The conflict must stop.”¹⁸³ Israel reportedly said it is looking into the report, noting that “[w]e never, ever intentionally fire on a humanitarian organisation” and “[i]f this was a mistake and if this is verified, we will come forth and say it”.

235. On 5 January 2024, the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator stated that “the humanitarian community has been left with the impossible mission of supporting more than 2 million people, even as its own staff are being killed and displaced, as communication blackouts continue, as roads are damaged and convoys are shot at, and as commercial supplies vital to survival are almost non-existent... medical facilities are under relentless attacks while they are overwhelmed with trauma cases, critically short of all supplies and inundated by desperate people seeking safety.”¹⁸⁴

236. On 26 January 2024, the ICJ issued a decision on provisional measures in the case brought by South Africa against Israel under the Genocide Convention.¹⁸⁵ The ICJ considered that the “catastrophic humanitarian situation in the Gaza Strip is at serious risk of deteriorating further before the

¹⁸⁰ <https://www.msf.org/gaza-msf-condemns-deliberate-attack-convoy-transporting-staff-resulting-one-death-and-one-injury>; <https://www.msf.org/msf-convoy-attacked-gaza-all-elements-point-israeli-army-responsibility>.

¹⁸¹ <https://reliefweb.int/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-78-enarhe>; <https://reliefweb.int/report/occupied-palestinian-territory/palestine-red-crescent-society-response-report-saturday-october-7th-2023-600-pm-until-sunday-december-27th-2023-2400-am-enar>.

¹⁸² https://twitter.com/ICRC_ilot/status/1740009831325458573.

¹⁸³ <https://x.com/UNReliefChief/status/1740804242640904415?s=20>.

¹⁸⁴ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #85, dated 5 January 2024, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-85>.

¹⁸⁵ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), Order (26 January 2024), <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>.

Court renders its final judgment”.¹⁸⁶ The ICJ ordered Israel to “take immediate and effective measures to enable the provision of urgently needed basic services and humanitarian assistance” in Gaza.¹⁸⁷

237. However, attacks on aid convoys have continued after the ICJ’s first provisional measures order. Some of the attacks resulted in casualties or destruction of aid. In an incident reported by UNRWA on 5 February 2024, an UNRWA food convoy of 10 trucks was traveling along Al Rashid Road from south to northern Gaza and was hit by ISF naval gunfire. The report was independently investigated by CNN which verified that the aid convoy received prior clearance from COGAT and identified three Israeli warships at sea with visibility of the attack location.¹⁸⁸ Following the 5 February attack, WFP announced on 20 February 2024 the pausing of delivery of aid to northern Gaza until safe conditions are in place for its staff and the people who need the aid.¹⁸⁹

238. ISF also attacked forces of the Gaza civilian police escorting aid convoys, a practice which resulted in the lack of protection of aid trucks and chaos in aid delivery. In February 2024 media reports indicated that at least 11 Hamas policemen had been killed by Israeli strikes in recent weeks. In one case, Israel admitted to targeting a number of senior officers in the Rafah police, claiming they were in fact Hamas militants.¹⁹⁰ Similar attacks on the Rafah civilian police in the month of February reportedly led in February 2024 to their withdrawal from the Palestinian side of the Kerem Shalom crossing and refusal to continue to protect the aid convoys from looting and the safety of the drivers. Aid trucks were therefore delayed or prevented from progressing into the Gaza Strip without police escort. In other cases, trucks were looted before they reached their final destination for the planned distribution of aid.

239. Israel has considered members of the Gaza civilian police force part of Hamas’ military wing, contrary to their presumed civilian character, and has targeted them as such. At the same time, it has failed to assume responsibility for securing aid delivery, as a party to the conflict and an occupying power, to enable the provision of urgently needed basic services. After neutralizing Hamas’ policing capabilities through targeted strikes, Israel has not taken steps to provide an alternative which will ensure the safety of humanitarian workers and aid convoys, as well as the effective delivery and distribution of critical assistance. This dangerous vacuum has left humanitarian personnel vulnerable to attacks, while also enabling the breakdown of orderly aid distribution as convoys were overrun by desperate crowds.

Attack on an aid convoy carrying flour: the Harun al-Rashid Street incident, 29 February 2024

240. In the early morning hours of 29 February 2024, in Harun al-Rashid Street, south western Gaza City, a convoy of aid trucks from Egypt arrived from the south of the Strip. The convoy was reportedly carrying flour and other food items. According to available information, the convoy involved some 20 to 30 trucks and stretched for several hundred metres. At around 04:00, large

¹⁸⁶ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), Order (26 January 2024), para. 72, <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>.

¹⁸⁷ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), Order (26 January 2024), para. 80, <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>.

¹⁸⁸ <https://edition.cnn.com/2024/02/21/middleeast/un-food-convoy-gaza-israel-strike-cmd-intl/index.html>.

¹⁸⁹ https://www.wfp.org/news/un-food-agency-pauses-deliveries-north-gaza?&utm_source=twitter&utm_medium=organicpost&utm_campaign=newsrelease&utm_content=staticimage.

¹⁹⁰ <https://www.idf.il/179549>; <https://www.ynet.co.il/news/article/ryuwfqrjt>.

numbers of people descended on the convoy, with some pulling boxes of flour and canned goods off the trucks. The convoy, along with hundreds of people surrounding it, can be seen clearly in ISF drone footage.¹⁹¹ The ISF claimed that the footage was proof of the crowd attacking the trucks and people being killed due to trampling. Over 100 people were killed in what Israel initially claimed was a result of a stampede and Palestinian sources claimed was a result of ISF shooting into the crowd. According to ISF, tens were killed in this incident.¹⁹² OCHA reported, based on the Gaza Ministry of Health, that the death toll was 112 killed and 760 wounded.¹⁹³

241. ISF issued several statements in relation to this incident, contradicting itself on several details, including whether the casualties were due to a stampede or whether ISF soldiers were attacked and opened fire in response to a threat. On 29 February 2024 at 13:09, the ISF posted aerial footage of the incident on X, with a caption reading “aerial footage of the operation to bring humanitarian aid into the northern Gaza Strip, showing how the Palestinian crowd attacked the trucks and as a result dozens were killed from overcrowding, crowding and trampling”.¹⁹⁴ Later that day Mark Regev, special advisor to the Israeli Prime Minister, stated to international media that “it looked like civilians were storming the trucks, trying to take the food out of desperation, the crowd was pushing and shoving and people were killed. I can’t tell you the exact numbers... there were reports that maybe drivers were driving over parts of the crowd. It appears to be a tragedy, but I can tell you that Israel was not involved directly in any way.” Regev was then asked to explain the discrepancy with a previous statement that ISF opened fire. He said in response, “that was a separate incident. Not connected to the trucks. That was a different place, different time. In the general location, but not the same incident at all. We are not aware that the IDF fire caused casualties at all.” He later claimed that there was gunfire in the incident involving the trucks, but this was not Israeli fire but fire from Palestinian armed groups.

242. In a statement the next day, 1 March 2024, to another international media outlet, Lieutenant Colonel Richard Hecht, an ISF spokesperson, rejected the claim that Israeli soldiers opened fire on crowds waiting for aid in Gaza City and said that the residents were injured by pushing and trampling as they surrounded the aid trucks and looted them. He noted that “the IDF is trying to facilitate the entry of humanitarian aid to the north part of Gaza. A very tragic event where there as a convoy moving north on the coastline, and it was mobbed by a stampede of people. Very very hard, very tragic. The law and order and the looting has been an issue. And we did everything we could. We were trying to accompany. The only place where the IDF opened fire was on people that endangered our forces. There was no such a case where we intentionally fired on people trying to get the aid.”

243. Two days later, on 3 March 2024, ISF spokesperson Daniel Hagari stated that the Army had concluded an initial review of the incident noting that “Gazan civilians were trampled to death and injured as they charged to the aid convoy. Our initial review has confirmed that no strike was carried out by the IDF towards the aid convoy. The majority of Palestinians were killed or injured as a result of the stampede... following the warning shots fired to disperse the stampede and after our forces had started retreating, several looters approached our forces and posed an immediate threat to them... the soldiers responded towards several individuals.”¹⁹⁵ Finally, on 8 March 2023, ISF announced that

¹⁹¹ <https://twitter.com/idfonline/status/1763174751042695313>.

¹⁹² <https://twitter.com/idfonline/status/1763174751042695313?s=20>.

¹⁹³ <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-130>.

¹⁹⁴ <https://twitter.com/idfonline/status/1763174751042695313>.

¹⁹⁵ <https://twitter.com/idf/status/1764212191601771006>.

the Commander of the Southern Command had presented the findings of the ISF investigation into this event. According to the report, some 12,000 Gazans surrounded the convoy, trying to loot items. The ISF claims Israeli soldiers fired warning shots before they started shooting at specific individuals who were perceived as a threat by ISF forces.¹⁹⁶

244. Upon reviewing the night-time drone footage released by the ISF, the Commission found that it depicts four separate segments of the incident. The first segment shows hundreds of people surrounding four aid trucks along the road, which the Commission geolocated to Harun Al-Rasheed Street in Gaza City. The second segment of the video shows two Israeli tanks around 500 metres down the road and at least 10 motionless figures lying some 10 metres away from the convoy. The third segment of the footage, which seems to have been shot concurrently with the second one, is a closeup of the aid trucks. While part of the crowd is still surrounding the trucks, with some of them climbing on the trucks, others are moving away and several individuals are seemingly taking cover behind the walls.¹⁹⁷ The Commission notes that the footage released by the ISF lacks the scene showing what caused death or serious injuries of the persons lying on the ground. It also notes that the footage had no sound and so the events shown could not be related to gunfire.

245. The Commission confirmed the ISF claim of firing warning shots into the air by analysing three videos of the incident published by Al-Jazeera on 1 March 2024. In the first video, a tracer round can be seen fired with an upward trajectory into the air. The fire seemingly originates from the location of Israeli tanks. The second video shows flashes of projectiles and horizontal tracer rounds travelling at a height above the crowd. The third video depicts another tracer round fired horizontally above the crowd and simultaneously gunfire rounds consistent with the sound of heavy machine gun fire can be clearly heard.¹⁹⁸

246. The likely use of small arms and heavy machine gun fire with tracer ammunition was additionally corroborated by the Commission through analysis of videos of the incident published by CNN on 10 April 2024. In the first video published by CNN, a sound indicative of small arms fire can be heard, while the cameraman is warning people nearby about the presence of an ISF tank.¹⁹⁹ According to CNN, the video was recorded at 04:22, which contradicts the ISF timeline of the event stating that Israeli forces started firing warning shots at 04:30.²⁰⁰ In a second video published by CNN, a sound resembling that of light machine gun fire can be heard, while the person filming mentions the presence of an ISF tank nearby. The video then depicts a truck driving along the road. Concurrently, a tracer round can be observed traveling from the likely location of ISF tanks toward the ground and then burning up in the air, which indicates that the weapon was fired.

247. Edited footage of people running at the incident site, published on X on the day of the event, confirmed the use of light machine gun or small arms by ISF, as a result of which at least one person was shot. The video first shows an Israeli tank nearby with its gun turret rotating in the direction opposite to the cameraman. In a different scene of the footage the sound of a light machine gun or small arms fire can be heard, as a result of which at least one person

¹⁹⁶ <https://www.idf.il/184528>.

¹⁹⁷ <https://twitter.com/idfonline/status/1763174751042695313>.

¹⁹⁸ <https://www.aljazeera.com/news/2024/3/1/flour-massacre-how-gaza-food-killings-unfolded-and-israels-story-changed>.

¹⁹⁹ <https://edition.cnn.com/2024/04/09/middleeast/gaza-food-aid-convoy-deaths-eyewitness-intl-investigation-cmd/index.html>.

²⁰⁰ <https://www.idf.il/184528>.

was likely hit. In the final scene an individual is seen with a chest wound indicative of a gunshot, being carried away on an improvised stretcher.

248. The Commission reviewed reports from medical professionals from Kamal Adwan hospital stating that 12 persons were killed, including one minor, and 175 injured, showing injuries consistent with gunshot wounds. Several external investigations also referred to witnesses confirming that ISF opened fire at the civilians. According to Palestinian officials, dozens of people had gunshot wounds to their heads, indicating intentional targeting and killing. The Commission viewed additional footage published by Al-Jazeera reportedly showing bodies with lethal gunshot wounds filmed after the incident, and interviews with a witness who saw the ISF shooting into the crowd and tank shelling. The Commission could not make a definite conclusion about the cause of death of people depicted in the footage.

249. Based on the analysis of the information available to the Commission, including available digital footage, the Commission could not definitively conclude the exact circumstances surrounding the incident, the number of deaths and injuries or who was responsible for the deaths and injuries. The Commission established that hundreds of persons approached the aid-convoy for aid and the ISF fired multiple warning shots into the air. At the same time, forensic sound analysis of the footage shows that it is likely that the ISF fired small arms and tank-mounted heavy machine guns after the warning shots were fired, resulting in civilian deaths and injuries. The Commission notes that footage reveals seemingly lifeless bodies that were not in the direct vicinity of the convoy. The Commission did not see any evidence indicating that any of the civilians were armed or attacked the soldiers, although some of them were climbing on the trucks. The Commission notes the ISF's contradictory and evolving statements regarding this incident. The Commission particularly notes the final admission by the ISF that its soldiers fired "cautionary fire" and then fired "precisely toward a number of the suspects to remove the threat". The Commission emphasizes that it is the obligation of the occupying power, Israel, to ensure that humanitarian aid is delivered safely to the civilian population in Gaza. This incident was the culmination of months of deprivation of food due to the siege, restrictions on and prevention of humanitarian aid and the desperation of a population on the brink of famine and starvation. Even if unarmed civilians climbed onto trucks to get the flour, the ISF soldiers were still under an obligation to follow the principle of distinction and not kill civilians.

250. Following this attack and given the continuous challenges of delivering aid by road, in March 2024 several States, including the United States, Jordan, the United Arab Emirates and Egypt, started airdropping aid into the Gaza Strip. On 6 March 2024, WFP stated that "airdrops are only a last resort to reach Northern Gaza. Road routes are the only way to bring in the large quantities of food desperately needed to avert famine."²⁰¹ In the weeks after that, several incidents were reported in which airdrops were responsible for causing casualties among aid-seeking people in Gaza. On 8 March 2024, during the day, at least five Palestinians were reportedly killed when airdropped humanitarian aid fell on them due to a malfunction in the parachutes near Al Fayrouz Towers in Gaza City.²⁰² OCHA reported that on 25 March 2024, 12

²⁰¹

https://twitter.com/WFP_MENA/status/1765369884601409570?ref_src=twsrc%5Etfw%7Ct_wcamp%5Etweetembed%7Ctwtterm%5E1765369884601409570%7Ctwgr%5E6c6fb7e5cf0913a391eb9c5615797fb9998179dd%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Fwww.aljazeera.com%2Fnews%2F2024%2F3%2F8%2Faid-airdrop-kills-five-gaza-israel-war-hunger-famine.

²⁰² <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-136>

Palestinians drowned while trying to reach airdropped aid that fell into the sea off the shore of Beit Lahiya.²⁰³

251. The Commission notes that, in line with the Global Protection Cluster's Protection Mainstreaming approach, aid deliveries should not only address people's needs, but they should also prioritise safety and dignity and avoid causing harm. Such harm could be physical or psychosocial risks to affected populations.²⁰⁴ Israel, as the occupying power, has the responsibility and the obligation under international humanitarian law to ensure that aid of good quality and in sufficient quantity is delivered in accordance with these principles.

252. On 28 March 2024, the ICJ issued a second order on provisional measures in the *South Africa v. Israel* case under the Genocide Convention.²⁰⁵ The ICJ observed that, since it had issued the first order on provisional measures on 26 January 2024, the "catastrophic living conditions" in Gaza had deteriorated further, particularly the prolonged and widespread deprivation of food and basic necessities.²⁰⁶ The ICJ observed that Palestinians in Gaza are no longer facing only a risk of famine but that "famine is settling in".²⁰⁷ The ICJ ordered Israel to take all necessary and effective measures to "ensure", without delay, the unhindered provision of urgently needed basic services and humanitarian assistance, as well as medical supplies and medical care. This is a much stronger order than that in the first provisional measures, which only ordered Israel to "enable" the provision of these services and this assistance. The ICJ also ordered that the Israeli military "not commit acts which constitute a violation of any of the rights of the Palestinians in Gaza as a protected group under the Genocide Convention", including by preventing the delivery of urgently needed humanitarian assistance.²⁰⁸

253. On 1 April 2024, a convoy from the organisation World Central Kitchen ("WCK") traveling from its warehouse in Deir al-Balah in central Gaza was attacked by the ISF, killing all seven WCK employees. The Commission will investigate this incident.

254. On 24 May 2024, the ICJ issued a third order on provisional measures.²⁰⁹ The ICJ noted that the catastrophic humanitarian situation in the Gaza Strip had deteriorated and "is now to be characterized as disastrous".²¹⁰ The ICJ ordered Israel to "immediately halt its military offensive, and any other action in the Rafah Governorate, which may inflict on the Palestinian group in Gaza conditions of life that could bring about its physical destruction in whole or in part".²¹¹ The ICJ also ordered Israel to take effective measures to ensure the unimpeded access to the Gaza Strip of "any commission of inquiry, fact-finding mission or other investigative body mandated by competent organs of the United Nations to investigate allegations of genocide".²¹² The

²⁰³ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-147-enarhe>.

²⁰⁴ https://www.globalprotectioncluster.org/themes/protection_mainstreaming

²⁰⁵ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (*South Africa v. Israel*), Order (28 March 2024), <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf>.

²⁰⁶ Ibid. para. 18.

²⁰⁷ Ibid. para. 21.

²⁰⁸ Ibid. para. 45.

²⁰⁹ Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (*South Africa v. Israel*), Order (24 May 2024), <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240524-ord-01-00-en.pdf>.

²¹⁰ Ibid. para. 28.

²¹¹ Ibid. para. 50.

²¹² Ibid. para. 51.

Commission notes that it is the UN-mandated investigative body to which this order applied.

255. The Commission finds that Israel has failed to enable and ensure the unhindered provision of urgently needed basic services and humanitarian assistance, as well as medical supplies and medical care, to the people of the Gaza Strip. The coordination arrangements with COGAT, by which humanitarian aid is allowed to enter and be distributed in Gaza, have failed. Far from enabling and ensuring the provision of aid, the ISF has directly targeted humanitarian aid convoys and aid workers, in direct violation of international humanitarian law. The Commission reiterates that Israel is the occupying power in Gaza and thus has a duty to ensure the adequate provision of food and water and medical supplies and other supplies essential to the survival of the civilian population.²¹³ Israel has failed in this regard. The Commission also notes that the fact that humanitarian organisations are delivering relief into Gaza in no way relieves Israel, the occupying power, of any of its own obligations under international humanitarian law to ensure that the population is properly supplied with the necessities for life.²¹⁴

G. The impact of displacement on the civilian population in Gaza

256. Due to the extensive bombardment of residential areas and the forced displacement of the population as a result of the evacuation, with more than 1.7 million individuals displaced in UNRWA facilities.²¹⁵ As a result, inhabitants of Gaza have been living in overcrowded conditions and facing acute food and water insecurity and limited access to sanitation and health facilities.

257. By the end of 2023, nearly two-thirds of the IDPs were concentrated in Rafah Governorate, the smallest governorate in the Strip. Nearly one million women and girls, have been displaced with UN Women highlighting the gender disparities and challenges faced by women fleeing conflict with children and enduring repeated displacement.²¹⁶ According to Save the Children, as of 22 December 2023, about 893,000 children were likely to be internally displaced, many multiple times, since 7 October.²¹⁷

258. People from Gaza who had been displaced told the Commission that their living conditions were inhumane. One human rights organisation noted that people were living in makeshift tents hosting multiple families, in schools and shelters housing hundreds of people, in public squares or with relatives, with insufficient food and very little water, without electricity and means of communications, and in unsanitary conditions. People are forced to sleep outside, including small children, older persons, pregnant and lactating women

²¹³ Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949, arts. 55, 58; Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of International Armed Conflicts (Protocol I), 8 June 1977, art. 69.

²¹⁴ Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 12 August 1949, arts. 55, 58; Protocol Additional to the Geneva Conventions of 12 August 1949, arts. 59–62 and 108–111; Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of International Armed Conflicts (Protocol I), 8 June 1977, arts. 69–71.

²¹⁵ <https://www.ochaopt.org/content/reported-impact-snapshot-gaza-strip-31-may-2024>.

²¹⁶ <https://www.unwomen.org/sites/default/files/2024-01/Gender%20Alert%20The%20Gendered%20Impact%20of%20the%20Crisis%20in%20Gaza.pdf>; <https://apnews.com/article/women-children-gaza-war-victims-un-inequality-f0f89a724543b99c2c22439e7af09405>.

²¹⁷ <https://www.savethechildren.net/news/12000-children-day-forcibly-displaced-gaza-new-evacuation-orders-issued-civilians>.

and persons with disabilities. People from Gaza who had been displaced told the Commission that their living conditions were inhumane. One mother told the Commission about staying with her four young boys in a dog cage with a cover on top to give them some protection from rain and cold. Others share mattresses with up to 10 people or sleep in turns. Hundreds of people share the same bathroom. As a result, many Palestinians, especially children, suffer from skin diseases, infections and chronic diarrhoea.

“There was no access to water. I could not shower for two months; it was so humiliating. We stayed with thousands of people, all of us sharing 22 bathrooms, 11 for men and 11 for women. The stench was unbearable.”

259. People were forced to move to areas that cannot accommodate them or provide them with the necessary access to basic services and they continued to be attacked by ISF in their places of refuge.²¹⁸ By the end of 2023, according to OCHA, Rafah was estimated to be the most densely populated area in the densely populated Gaza Strip, exceeding 12,000 persons per square kilometre.²¹⁹ The continual influx of IDPs from different parts of the Gaza Strip has further exacerbated conditions related to the already overcrowded space and limited resources.²²⁰ Thousands of people have lined up at aid distribution centres in need of food, water, shelter and protection, amid the absence of latrines and adequate water and sanitation facilities in informal displacement sites and makeshift shelters. Lack of food and basic survival items and poor hygiene exacerbate the already dire living conditions in the Gaza Strip following 16 years of blockade, amplify protection and mental health issues, and increase the spread of disease. By late December 2023, more than 360,000 cases of infectious diseases, including acute respiratory infections, meningitis, jaundice, impetigo and chickenpox, had been recorded in UNRWA shelters.²²¹

260. On 19 December 2023, UNICEF stated that, as a result of the hostilities and massive displacement, there was on average one toilet for 700 children. Due to the lack of adequate sanitation, 100,000 children had had diarrhoea which, with soaring malnutrition, increasingly proved deadly. This was particularly alarming when access to healthcare was effectively non-existent, with the very few functioning hospitals focusing on treating conflict-related injuries and unable to respond adequately to disease outbreaks.²²² In addition, more than 130,000 children under the age of two had not been receiving critical life-saving breastfeeding and age-appropriate complementary feeding, including micronutrient supplementation. At the end of 2023, 1000 children had lost one or both their legs.²²³

261. Displaced families are living in such poor conditions that they are unable to maintain minimal standards of hygiene.²²⁴ With wide prevalence of open defecation there is a high risk of disease outbreaks, including acute watery diarrhoea, particularly in areas around Rafah where more IDPs have been

²¹⁸ <https://www.savethechildren.net/news/deaths-starvation-and-disease-may-top-deaths-bombs-families-squeezed-deadly-safe-zones-two>.

²¹⁹ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-80>.

²²⁰ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #80, dated 29 December 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-80>.

²²¹ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #74 dated 20 December 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-74>.

²²² <https://www.unicef.org/press-releases/unicef-geneva-palais-briefing-note-gaza-worlds-most-dangerous-place-be-child>.

²²³ <https://palestine.un.org/en/256251-%E2%80%98ten-weeks-hell%E2%80%99-children-gaza-unicef>.

²²⁴ <https://www.unicef.org/stories/childhood-displaced-gaza>

moving.²²⁵ Victims and witnesses told the Commission that many people in crowded places such as shelters suffered from health issues due to the lack of hygiene, including skin diseases and allergies.

262. Heavy rain, gusting winds and cold temperatures during the 2023-2024 winter aggravated the negative impact of the displacement on families and particularly children, and those living in the open or in makeshift shelters, including tents.²²⁶ This raised risks of hypothermia, bacterial infections and respiratory and other diseases for children by further weakening the bodies and immune systems of younger children who were already starving, sick and often injured.²²⁷ A displaced man told media, “If our children do not die from the war, they will die from the cold of winter and hunger.” CARE reported that mothers had been worried that their children would die of hunger, hypothermia and diseases, even if they had so far survived the bombs.²²⁸ A mother told the Commission that she and her severely injured son and four other children were displaced from Sheikh Radwan to the southern Gaza Strip, where they were homeless for three days and she had to beg for clothes and blankets from strangers to keep her children warm, particularly her injured child. On 23 November 2023, Oxfam reported that newborns up to three months old were dying of hypothermia, dehydration and infection as mothers had little to no medical support and were living in appalling conditions without water, sanitation, heat or food.²²⁹

263. Among the Palestinians displaced in the Gaza Strip, many persons with disabilities have been forced to evacuate and become displaced, often multiple times, traveling long distances, sometimes with wheelchairs or walkers, on war-torn roads. The Commission received a report from a human rights organisation that had obtained the testimony of a man whose foot had been amputated due to previous injuries. He was displaced eight times, having to flee with crutches and struggling to navigate through the rubble and barriers along the way, resulting in his crutches breaking.

264. The Commission notes that persons with disabilities face particular difficulties in shelters that are not suitable for them, without access to treatment or medication, further exacerbating their physical and psychological suffering.²³⁰ Shelters are not fitted or equipped for persons with disabilities. The Commission received a report of a man who had his four limbs amputated due to injuries sustained in the 2008 hostilities in Gaza. The school and hospital he took shelter in were overcrowded and not adapted to his needs, as he could not use the stairs and could not access the bathroom. Later, the maternity ward he was taking shelter in was attacked and he had to leave quickly, leaving his wheelchair behind. He is now forced to remain lying on his back, worsening his health condition due to abrasions and inflammation leading to blood infections, and is unable to access basic necessities. Handicapped International also documented the case of a man in a wheelchair who reported reducing his food and drink consumption due to the difficulty of accessing shared toilets.

²²⁵ UNICEF in the State of Palestine Escalation Humanitarian Situation Report No.12, Reporting Period: 21 to 27 December 2023, see also <https://www.unicef.org/sop/reports/unicef-state-palestine-escalation-humanitarian-situation-report-no12>.

²²⁶ Winter weather heightens dangers for Gaza’s children, UNICEF, 22 December 2023.

²²⁷ Winter weather heightens dangers for Gaza’s children, UNICEF, 22 December 2023; Gaza: “This war is a war against children” UNICEF, 18 January 2024; Palestine: Impact of the conflict on children in the Gaza strip, ACAPS Thematic Report, 01 February 2024.

²²⁸ CARE warns that people in Gaza suffer “slow death” even when surviving the bombs, 31 January 2024.

²²⁹ Babies dying from preventable causes in besieged Gaza – Oxfam, 23rd November 2023.

²³⁰ <https://www.hrw.org/news/2023/11/01/gaza-israeli-attacks-blockade-devastating-people-disabilities>.

Shelters do not provide medical beds and supplies, which can cause ulcers and other illnesses that cannot be treated in unsterilized conditions.

265. With regard to the impact on people's livelihoods, one person told the Commission: "we lost our houses, we lost our income, our children's limbs are broken, without access to health or education. We are living without dignity." This account is supported by the World Bank's assessment, reporting that "the shock to Gaza's economy as a result of the ongoing conflict is one of the largest observed in recent economic history", citing that the majority of Palestinians in the Gaza Strip are now "multidimensionally poor". The impact on the economy is going to linger and the forecast is that reconstruction will require long-term efforts.²³¹

H. The "total siege" on Gaza

Introduction and background

"Kidnapping, abusing and murdering children, women and elderly people is not human. There is no justification for that. Hamas has turned into ISIS, and the residents of Gaza, instead of being appalled, are celebrating. Human animals must be treated as such. There will be no electricity and no water [in Gaza], there will only be destruction. You wanted hell, you will get hell."²³²

Israeli Coordinator of the Government in the Territories Maj. Gen. Ghassan Alian 10 October 2023

266. Israel's military operation in the Gaza Strip and the total siege implemented from 9 October 2023 should be understood against the backdrop of the 16 year blockade during which Israel has strictly controlled and severely restricted the entry of essential goods into the Gaza Strip, causing profound hardship for the civilian population and constituting collective punishment.²³³ As a consequence, the humanitarian conditions in Gaza were already dire prior to 7 October, with a significantly weak capacity of the population and public sector to recover from past and recurring devastation.

267. The events of 7 October 2023 triggered a new level of restrictions by Israel, preventing even such basic necessities as food, water, medicines and electricity from reaching the population. Almost immediately after the 7 October attack, the Israeli Government and military announced a 'total siege', an ancient method of waging war that has no lawful place in military operations today when it is directed towards an entire civilian population. On 9 October 2023, Israel's Defence Minister Yoav Gallant announced "a complete siege... no electricity, no water, no food, no fuel. Everything is closed. We are fighting human animals, and we act accordingly." The Israeli Minister of Energy and Infrastructure, Israel Katz, echoed the statement on 10 October 2023, stating:

"In the past, Gaza received 54,000 cubic metres of water and 2,700 megawatts of electricity daily. This ends now. They will have enough fuel for the generators for a few more days, and in a week without electricity, the sewage system will completely stop working. This is what the nation of child killers deserved. What happened will never happen again."

²³¹ <https://palestine.un.org/sites/default/files/2024-04/Gaza-Interim-Damage-Assessment-Final.pdf>.

²³² Video statement by the Coordinator of the Government in the Territories Maj. Gen. Ghassan Alian <https://twitter.com/cogatonline/status/1711718883323752586>.

²³³ See A/77/328, paras 19-20.

268. Statements from Israeli officials show their intent to instrumentalize the provision of basic necessities, including food, medicine, water, fuel and electricity, to hold the entire population of the Gaza Strip hostage to pursue political and military objectives. This is in direct contravention to Israel's duties as a State Party to hostilities and as an occupying power. The Commission has reviewed statements by Israeli officials clearly conditioning access to basic necessities on the release of Israeli hostages and the forced displacement of civilians from northern Gaza Strip. Prime Minister Netanyahu stated on 18 October 2023: "we will not allow humanitarian assistance in the form of food and medicines from our territory to the Gaza Strip".²³⁴ The Commission notes that such measures amount to the collective punishment of the entire population for the actions of few, a clear violation of international humanitarian law.

269. On 7 October 2023, Minister of Energy and Infrastructure, Israel Katz, signed an order to stop supplying electricity to the Gaza Strip. On 12 October he conditioned the supply of humanitarian assistance, water, electricity and fuel on the release of Israeli hostages, stating: "Humanitarian aid to Gaza? No electrical switch will be turned on, no water hydrant will be opened, and no fuel truck will enter until the Israeli abductees are returned home. Humanitarian for humanitarian. And no one will preach us morals." Minister of National Security Itamar Ben-Gvir publicly opposed the entry of humanitarian aid into Gaza until the Israeli hostages are released.

270. The Commission reviewed statements indicating that basic necessities were also used as leverage to force people to evacuate, resulting in the tightening the siege even more in certain areas. On 13 October 2023, Minister Katz stated for example "[w]e will not provide an ounce of water and electricity to those who do not evacuate", referring to civilians in the north of the Gaza Strip. On 15 October 2023, he authorised partial resumption of the water supply through the Bani Suheila Mekorot connection to southern Gaza Strip, stating: "The decision to open the water to the south of the Gaza Strip, which was agreed upon between Prime Minister Netanyahu and President Biden, will result in pushing the civilian population to the south of the Gaza Strip and will make it possible to tighten the general siege on Gaza in the areas of electricity, water and fuel, and will make it easier for the IDF to operate and destroy the Nazi Hamas infrastructure".

271. Israeli authorities have also made statements in relation to stopping fuel from entering the Gaza Strip, suggesting that any fuel would be used by Hamas, and disregarding the critical needs of the civilian population. On 31 October 2023 in an interview on Radio Tzafon, the Israeli Minister of Settlements and National Missions, Orit Strook, said, "Fuel will not enter Gaza, I can assure you... This fuel feeds the war machine against us... The shooting is dwindling but it continues and there is no reason for us to strengthen the human monsters. You hear the stories. 10-year-old Gazan children participated in the burning of our children... They should have a choice, one - either die - or surrender unconditionally."

272. On 17 November 2023 the Israeli Cabinet decided to allow the entry of two fuel trucks. Finance Minister Smotrich noted, "[this is] a puzzling decision that spits in the face of the IDF soldiers, the abductees and their families and the bereaved families". Reacting to the criticism, Prime Minister Netanyahu clarified that the decision was not a policy change but rather a "limited specific response in order to prevent the outbreak of epidemics", allowing a minimum emergency amount of fuel necessary to operate water and sewage pumps to

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https://twitter.com/IsraeliPM/status/1714723922837410273?t=fE_VrUU_cUyO6YchkpavGA&s=19.

avoid an outbreak of epidemics that would harm both the residents of the Gaza Strip and the ISF soldiers entering Gaza.²³⁵

273. Against the backdrop of the Prime Minister's statement above, other Israeli public figures made statements welcoming the spread of diseases in the Gaza Strip. Major-General Giora Eiland, former head of the National Security Council and currently a member of an advisory team to the Minister of Defence, has been campaigning actively to create a humanitarian catastrophe in the Gaza Strip calling for diseases to spread there, stating that this is how Israel will defeat Hamas. Eiland argued:

"The way to win the war faster and at a lower cost for us requires the collapse of systems on the other side and not just the killing of more Hamas fighters. The international community is warning us of a humanitarian disaster in Gaza and of severe epidemics. We must not shy away from this, with all the difficulty involved. After all, severe epidemics in the south of the Strip will bring victory closer and reduce casualties among IDF soldiers. And no, it is not about cruelty for its own sake, since we do not support the suffering of the other party as a goal but as a means. The other side is given the option to end the suffering if they surrender."

Measures intended to restrict basic necessities: closing water and electricity supplies

274. The Gaza Strip is a desolate area with very limited natural fresh water. It has three main sources of water. First, there are a number of seawater desalination plants. The three biggest plants – the Gaza Desalination Plant (located north of the Gaza Strip), Deir al Balah/Bassa Desalination Plant (located in the middle area) and South Gaza Desalination Plant – were producing 21 million litres of drinking water a day prior to the beginning of the military operations, around seven percent of the water needs of the population, including drinking water.²³⁶ Second, the Palestinian Water Authority (PWA) purchased drinking water from Israel's national water company, Mekorot,²³⁷ which supplied water through three pipelines into the Gaza Strip, the Al Montar Mekorot connection (north), Bani Saeed Mekorot connection (middle) and Bani Suheila Mekorot connection (south). Mekorot provided some 13 percent of the water needs before the pipes were closed.²³⁸ Ninety-six percent of this groundwater is not suitable for drinking or cooking as it is brackish water.²³⁹ A large part of the population had relied for water on

²³⁵ <https://www.gov.il/he/departments/news/spoke-joint181123>.

²³⁶ UNICEF report "Safe water is running out in the Gaza Strip, with lethal risks for children" dated November 2023, <https://www.unicef.org/sop/media/2846/file/UNICEF%20State%20of%20Palestine-%20Safe%20water%20for%20Gaza%20Strip,%20November%202023.pdf>, UNRWA statement "Matter of Life and Death: Water Runs out for 2 Million People in Gaza", see also <https://www.unrwa.org/newsroom/official-statements/matter-life-and-death-water-runs-out-2-million-people-gaza>.

²³⁷ <https://www.mekorot-int.com/>.

²³⁸ UNICEF report "Safe water is running out in the Gaza Strip, with lethal risks for children" dated November 2023, <https://www.unicef.org/sop/media/2846/file/UNICEF%20State%20of%20Palestine-%20Safe%20water%20for%20Gaza%20Strip,%20November%202023.pdf>.

²³⁹ <https://documents1.worldbank.org/curated/en/736571530044615402/Securing-water-for-development-in-West-Bank-and-Gaza-sector-note.pdf>.

boreholes with small desalination units, powered by solar panels and diesel-running backup generators.²⁴⁰

275. Before 7 October 2023, the Gaza Strip was already experiencing a severe water shortage, with per capita water supply falling far below the actual needs. The Water, Sanitation and Hygiene (WASH) Cluster in Palestine assessed that the total water needs (drinking, personal and domestic hygiene) are 33,398,160 litres or 33,400 m³ a day.²⁴¹ This volume would provide each person with 15 litres to cover all their needs.²⁴² Only three percent of households in the Gaza Strip obtained drinking water from the tap and the majority, 83 percent of households, depended on water delivered by trucks for drinking water. In relation to water for domestic and personal hygiene, 97 percent of households were connected to municipal water networks.²⁴³ Eighty-two percent of the population had access to wastewater collection and treatment services, and over 97 percent of the population was served by the domestic water network supply.²⁴⁴

276. Sustaining these services requires continuous maintenance.²⁴⁵ Key components of the Gaza Strip's water infrastructure include water wells, water booster stations, water reservoirs, wellhead brackish water desalination plants, three short-term low-volume (STLV) sea water desalination plants, and an intricate network spanning 3,500 kilometres for water supply and distribution. Additionally, the infrastructure features wastewater pumping stations, kilometres of wastewater networks, and five wastewater treatment facilities.²⁴⁶ The water infrastructure has been damaged frequently, particularly by Israeli airstrikes, during recurrent escalations of hostilities. Its restoration and maintenance are effectively dependent upon Israel and have been severely affected by the blockade over the past 16 years, as the Israeli authorities control the entry of materials into the territory.²⁴⁷

277. On 8 October 2023, Israeli authorities cut off all water supply from Mekorot to the Gaza Strip through the three connection pipelines. The Commission reviewed video footage of the closure of the pipelines that was published on 9 October 2023. According to OCHA, the closure immediately affected more than 650,000 people.²⁴⁸ On 15 October 2023, Israel partially

²⁴⁰ UNICEF report “Safe water is running out in the Gaza Strip, with lethal risks for children” dated November 2023, see also

<https://www.unicef.org/sop/media/2846/file/UNICEF%20State%20of%20Palestine-%20Safe%20water%20for%20Gaza%20Strip,%20November%202023.pdf>.

²⁴¹ https://www.washcluster.net/sites/gwc.com/files/inline-files/20231114%20Water%20Supply%20and%20Fuel%20in%20Gaza%20Strip%5B7%5D_0.pdf.

²⁴² WASH Cluster State of Palestine, “Explainer: Water Supply and Fuel Relationship in the Gaza Strip” dated 14 November 2023, see also https://www.washcluster.net/sites/gwc.com/files/inline-files/20231114%20Water%20Supply%20and%20Fuel%20in%20Gaza%20Strip%5B7%5D_0.pdf.

²⁴³ https://www.washcluster.net/sites/gwc.com/files/inline-files/20231114%20Water%20Supply%20and%20Fuel%20in%20Gaza%20Strip%5B7%5D_0.pdf.

²⁴⁴ Gaza WASH Cluster Contingency Plan for the Gaza Strip, dated July 2022, page 10, see also <https://drive.google.com/file/d/1oxYjPDhUBmpkr9Oo5vzecwj3Um3dqZwc/view>.

²⁴⁵ Gaza WASH Cluster Contingency Plan for the Gaza Strip, dated July 2022, page 10, see also <https://drive.google.com/file/d/1oxYjPDhUBmpkr9Oo5vzecwj3Um3dqZwc/view>.

²⁴⁶ Gaza WASH Cluster Contingency Plan for the Gaza Strip, dated July 2022, page 10, <https://drive.google.com/file/d/1oxYjPDhUBmpkr9Oo5vzecwj3Um3dqZwc/view>.

²⁴⁷ UNICEF report “Sea Water Desalination Plant For the southern Governorates of the Gaza Strip” dated January 2020, <https://www.unicef.org/sop/reports/sea-water-desalination-plant>.

²⁴⁸ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #8 dated 14 October 2023, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-8>.

resumed the water supply, through the Bani Suheila (south) connection point to Khan Younis, supplying 450 cubic metres an hour compared with 800 cubic metres an hour before 7 October.²⁴⁹ The Commission notes that this amount would be enough to cover only four percent of the water consumed in the Gaza Strip prior to the current hostilities.²⁵⁰ According to reports in April 2024, only one of the three water pipelines coming from Israel was functioning and only at 70 percent of capacity.²⁵¹

278. The lack of electricity and fuel has had a major impact on the functioning of the water and sanitation facilities. By 14 October 2023, the three water desalination plants, which had previously produced 21 million litres of drinking water a day, were reported to have halted operations due to the lack of electricity and fuel.²⁵² As of 12 October 2023, four of the five Gaza Strip wastewater treatment plants had shut down due to lack of power, resulting in the daily discharge of 120,000 cubic metres of untreated sewage into the sea, as well as sewage and solid waste discharging in the streets, posing serious health and environmental hazards.²⁵³ By 18 October 2023, all five wastewater treatment plants were forced to shut down due to lack of power.²⁵⁴ The IPSOS independent monitoring reported in November 2023 that two of them were damaged, while one was destroyed in the hostilities.²⁵⁵

279. The Gaza Strip has two main sources of electricity: electricity supply from Israel through ten power lines²⁵⁶ and electricity produced by the Gaza Power Plant.²⁵⁷ The Gaza Power Plant relied for its functioning on fuel purchased from Israel and transported to the Gaza Strip through the Kerem Shalom crossing.²⁵⁸ So, through both direct and indirect means, Israel has full control of the Gaza Strip's electricity supply.

280. Prior to 7 October 2023, the population in the Gaza Strip experienced a persistent shortage of electricity. The Gaza Strip produced and was supplied with only 190 megawatts of electricity a day but required about 500 megawatts for a full 24-hour supply. Of the 190 megawatts supplied daily, 120 megawatts were supplied from Israel by the Israel Electric Corporation (IEC)²⁵⁹ and 70 megawatts were produced by the Gaza power plant,²⁶⁰ operated by the Palestine

²⁴⁹ OCHA Escalation in the Gaza Strip and Israel | Flash Update #3 dated 9 October 2023, <https://www.ochaopt.org/content/escalation-gaza-strip-and-israel-flash-update-3>.

²⁵⁰ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #10, dated 16 October 2023, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-10>.

²⁵¹ Hostilities in the Gaza Strip and Israel - reported impact | Day 194 | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org).

²⁵² <https://reliefweb.int/map/occupied-palestinian-territory/gaza-strip-critical-water-and-wastewater-infrastructure-17-october-2023> ; <https://www.unrwa.org/newsroom/official-statements/matter-life-and-death-water-runs-out-2-million-people-gaza>.

²⁵³ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #8 dated 14 October 2023, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-8>.

²⁵⁴ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #12, dated 18 October 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-12>.

²⁵⁵ IPSOS Second Gaza Damage Assessment Bi-weekly Report dated 28 November 2023.

²⁵⁶ https://www.ochaopt.org/sites/default/files/Map%20-%20Gaza%20power%20deficit_0.png.

²⁵⁷ OCHA data on electricity supply gathered on a daily basis by the Gaza Electricity Distribution Company (GEDCO), the official body in charge of electricity supply in the Gaza Strip, see also: <https://www.ochaopt.org/page/gaza-strip-electricity-supply>.

²⁵⁸ GISHA statement titled "Fourth turbine at Gaza's power plant temporarily activated" dated 16 August 2023, see also <https://gisha.org/en/fourth-turbine-temporarily-activated/>.

²⁵⁹ Israel Electric Corporation is the largest supplier of electrical power in Israel and the Occupied Palestinian Territory.

²⁶⁰ OCHA data on electricity supply gathered on a daily basis by the Gaza Electricity Distribution Company (GEDCO), the official body in charge of electricity supply in the Gaza Strip. See also: <https://www.ochaopt.org/page/gaza-strip-electricity-supply>; <https://gisha.org/fourth-turbine-temporarily-activated-heb/>.

Electric Company (PEC).²⁶¹ To cope with long and frequent electricity cuts and to improve the energy infrastructure, UN agencies had implemented projects to enhance the electricity supply, including renewable energy sources, especially solar panels.²⁶²

281. On the evening of 7 October 2023, Israel ceased supplying electricity to the Gaza Strip. It also blocked fuel deliveries, as part of the total siege on the territory, preventing the operation of the power plant. Subsequently, the power plant depleted its fuel reserves at 14:00 on 11 October 2023. The Commission was informed that solar panels have been destroyed since 7 October in the bombardment, sometimes apparently specifically targeted, further depleting the limited alternative electricity supply. From 11 October 2023 onwards, the Gaza Strip has been under an electricity blackout with the very limited exceptions of fuel-dependent commercial/private generators and some remaining solar energy.²⁶³

Closing borders: measures to restrict the entry of goods, including fuel and humanitarian deliveries, provided by Member States and humanitarian organisations

Food, medicine and humanitarian deliveries

282. Prior to 7 October 2023, approximately 500 trucks carrying food, water and fuel were allowed to enter the Gaza Strip every day through the Kerem Shalom crossing for goods from Israel (accounting for approximately 70 percent) and through Rafah for goods from Egypt.²⁶⁴ The total siege on the Gaza Strip imposed by Israel and closure of the Rafah border by Egypt effectively blocked all aid and commercial traffic coming into the territory from 7 to 21 October 2023 and vastly reduced the aid and humanitarian deliveries entering the Gaza Strip after that date. The Commission notes that approximately 80 percent of the Gaza Strip's inhabitants were dependent on imported goods and international aid prior to the current hostilities.²⁶⁵

283. Despite the unprecedented and growing needs since 7 October 2023, Kerem Shalom, the main point of entry from Israel to the Gaza Strip, was closed by Israel from 7 October to 17 December 2023,²⁶⁶ when, following intense international pressure, Israel announced that it had opened the crossing for aid trucks.²⁶⁷

284. The Rafah crossing between Egypt and the Gaza Strip was closed from 9 until 21 October 2023, when Israel allowed its re-opening following the

²⁶¹ The Palestine Electric Company (PEC) is a public shareholding company established in 1999 in accordance with Palestinian laws to operate power generating plants in Palestinian territories. PEC owns Gaza Power Generating Company (GPGC), the sole Palestinian supplier of power in Gaza.

[http://web.ppgc.ps/articles/view/30#:~:text=Palestine%20Electric%20Company%20\(PEC\)%20is,supplier%20of%20power%20in%20Gaza](http://web.ppgc.ps/articles/view/30#:~:text=Palestine%20Electric%20Company%20(PEC)%20is,supplier%20of%20power%20in%20Gaza).

²⁶² State of Palestine WASH Cluster, Explainer: Water Supply & Fuel Relationship in The Gaza Strip, dated 14 November 2023, <https://www.washcluster.net/node/31586>.

²⁶³ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #82, dated 2 January 2024; OCHA Hostilities in the Gaza Strip and Israel | Flash Update #64, dated 9 December 2023. See also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-64>; <https://www.ochaopt.org/page/gaza-strip-electricity-supply>.

²⁶⁴ Stopping Famine in Gaza | Crisis Group.

²⁶⁵ Fifteen years of the blockade of the Gaza Strip | United Nations Office for the Coordination of Humanitarian Affairs - occupied Palestinian territory (ochaopt.org)

²⁶⁶ Stopping Famine in Gaza | Crisis Group.

²⁶⁷ <https://gisha.org/israel-allows-entry-of-aid-into-gaza-via-kerem-shalom-crossing-but-it-isnt-enough-heb/>; <https://twitter.com/cogatonline/status/1736310222371631514>.

release of some Israeli hostages. Some 20 humanitarian trucks, carrying less than 10 percent of the normal daily average freight load of all crossing points, were then allowed to enter.²⁶⁸ After blocking all deliveries to Gaza prior to 21 October, Israeli Prime Minister Netanyahu then agreed to allow a minimum amount of trucks daily instead of the average 500 trucks, and only from Egypt, not directly from Israel. Still, as of 27 October, an average of only 12 trucks a day entered despite the mounting needs.²⁶⁹

285. No trucks are permitted to enter the Gaza Strip without prior inspection and clearance by the Israeli authorities. Since the reopening of the Rafah crossing on 21 October 2023, the ISF has performed inspections at Nitzana, on the border between Egypt and Israel, 40 kilometres south of Rafah. According to the required procedure, trucks are sent from the Rafah crossing to Nitzana for security checks and then back to the Rafah crossing through Egypt.²⁷⁰ On 24 November 2023, 200 trucks were dispatched to Nitzana and then headed to the Rafah crossing, and 137 trucks of goods were unloaded at the UNRWA reception point in the Gaza Strip, constituting at that time the largest volume of aid since the resumption of humanitarian deliveries on 21 October 2023. Additionally, 129,000 litres of fuel and, for the first time since 7 October 2023, four trucks carrying cooking gas were allowed to enter the Gaza Strip.²⁷¹

286. From 11 December 2023, Israel implemented stringent inspections on aid trucks at the Kerem Shalom crossing. While initially the aid convoys were rerouted back to the Rafah crossing point after inspection at Nitzana, on 17 December 2023, as a result of mounting international pressure, Israeli authorities permitted the aid to enter Gaza directly through Kerem Shalom. However, the quantity of humanitarian assistance reaching the Gaza Strip still fell significantly short of the minimum required to sustain the population. On 1 April 2024 UNRWA reported that, between 1 and 30 March 2024, a daily average of 159 trucks crossed into Gaza. The highest number was on 28 March, when 264 trucks entered Gaza through the Kerem Shalom and Rafah crossings.²⁷² Based on OCHA's weekly figures, the daily average of trucks entering Gaza between 24 November 2023, when a one-week pause in hostilities was announced, and 15 May 2024 has been 136 trucks a day.²⁷³

287. Even though aid delivery was resumed on 21 October and has increased in volume since then, delays, disruptions and restrictions have continually hindered the flow of aid and its distribution. For example, on 17 November 2023, OCHA reported that no trucks entered for three consecutive days because of UNRWA's inability to receive and distribute aid due to lack of fuel compounded by the shutdown of telecommunications.²⁷⁴ Between 21 October

²⁶⁸

[https://media.un.org/unifeed/en/asset/d312/d3121768#:~:text=The%20United%20Nations%20World%20Food%20Programme%20\(WFP\)%20welcomed%20today's%20\(,for%20hundred%20of%20thousands%20of;https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-15#:~:text=Attachments&text=Today%20\(21%20October\)%2C%20the,so%20many%20people%20in%20Gaza.%E2%80%9D](https://media.un.org/unifeed/en/asset/d312/d3121768#:~:text=The%20United%20Nations%20World%20Food%20Programme%20(WFP)%20welcomed%20today's%20(,for%20hundred%20of%20thousands%20of;https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-15#:~:text=Attachments&text=Today%20(21%20October)%2C%20the,so%20many%20people%20in%20Gaza.%E2%80%9D)

²⁶⁹ <https://press.un.org/en/2023/sgsm22010.doc.htm> ; OCHA Hostilities in the Gaza Strip and Israel- reported impact, 31 October 2023, <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-reported-impact-october-31-2023-2359-0>.

²⁷⁰ <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-16>.

²⁷¹ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-49>.

²⁷² <https://www.unrwa.org/resources/reports/unrwa-situation-report-97-situation-gaza-strip-and-west-bank-including-east-Jerusalem>.

²⁷³ https://www.ochaopt.org/sites/default/files/Gaza_casualties_info-graphic_15_May_2024.pdf.

²⁷⁴ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #42 dated 17 November 2023, <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-42>.

and 23 November 2023, many trucks were not allowed to enter Gaza as a result of lengthy security checks at Nitzana, communication shutdown, logistical and safety challenges, blocked roads and the insufficient fuel for trucks and forklifts loading, transporting and distributing aid items.²⁷⁵ Following the opening of the Kerem Shalom crossing, only in December 2023, Israeli civilians staged protests at the crossing, vehemently opposing the delivery of aid to Gaza as long as the hostages remain in captivity. These protests led to the blocking of the movement of aid trucks for several days, hindering the delivery of essential goods. The Israeli police reportedly failed to disperse the protesters.

288. Moreover, the inspection centres at Nitzana and the Kerem Shalom crossing are operational only during daylight hours and are closed on Friday afternoons and Saturdays for the Jewish sabbath.²⁷⁶ The Commission observes that, while humanitarian aid is stopped for religious reasons, the ISF military operations in the Gaza Strip are not. Aid agencies have been advocating for the complete re-opening of Kerem Shalom crossing. However it was not until 4 April 2024, following an ISF attack on 1 April on an aid convoy that resulted in the deaths of seven aid workers from the World Central Kitchen (WCK) and following the ICJJ's second orders on humanitarian assistance on 28 March, that the Israeli Cabinet announced additional measures to ease the flow of humanitarian assistance into Gaza. The Cabinet announced plans to expand operating days and hours at Kerem Shalom and Nitzana, as well as to open two additional crossings in northern Gaza to facilitate aid delivery. This move was portrayed by Israel as part of its policy "to increase efforts to enable the delivery of humanitarian aid to the civilian population in the Gaza Strip".²⁷⁷ The Commission notes with concern the alarmingly late stage at which this announcement was made amid warnings of an impending famine. Moreover, the Commission emphasizes that the true impact of these measures remains to be seen through their practical implementation on the ground.

289. Reportedly, as of April 2024, Israel has not permitted humanitarian organisations to procure aid destined for Gaza from Israeli vendors, to store relief goods within its territory or to transport aid through its ports, with the exception of the transport of flour through the Ashdod seaport.²⁷⁸ The Israeli authorities inspect every item in trucks before permitting the truck to enter the

²⁷⁵ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #18 dated 24 October 2023; #40 dated 15 November 2023; #42 dated 17 November 2023; #56 dated 1 December 2023.

²⁷⁶ <https://www.iaa.gov.il/en/land-border-crossings/nizhana/about/>;
https://www.gov.il/he/departments/units/gaza_district_coordination_and_liaison_office.

²⁷⁷ See the Israeli Government submissions in H CJ 2280/24 Gisha v. Government of Israel (15 April 2024 and 30 April 2024).
<https://static.gisha.org/uploads/2024/04/%D7%91%D7%92%D7%A5-2280-24-%D7%94%D7%95%D7%93%D7%A2%D7%94-%D7%92%D7%9C%D7%95%D7%99%D7%94-%D7%AA%D7%A6%D7%94%D7%99%D7%A8%D7%99%D7%9D-%D7%A0%D7%A1%D7%A4%D7%97%D7%99%D7%9D.pdf> ;
<https://static.gisha.org/uploads/2024/04/%D7%94%D7%95%D7%93%D7%A2%D7%94-%D7%9E%D7%A9%D7%9C%D7%99%D7%9E%D7%94-%D7%9E%D7%98%D7%A2%D7%9D-%D7%94%D7%9E%D7%A9%D7%99%D7%91%D7%99%D7%9D-30-%D7%91%D7%90%D7%A4%D7%A8%D7%99%D7%9C.pdf>;

²⁷⁸ <https://gisha.org/israel-allows-entry-of-aid-into-gaza-via-kerem-shalom-crossing-but-it-isnt-enough-heb/>; Government submission in H CJ 2280/24 Gisha v. Government of Israel (15 April 2024), available at
<https://static.gisha.org/uploads/2024/04/%D7%91%D7%92%D7%A5-2280-24-%D7%94%D7%95%D7%93%D7%A2%D7%94-%D7%92%D7%9C%D7%95%D7%99%D7%94-%D7%AA%D7%A6%D7%94%D7%99%D7%A8%D7%99%D7%9D-%D7%A0%D7%A1%D7%A4%D7%97%D7%99%D7%9D.pdf>.

Gaza Strip. If a single item is rejected, the whole load is rejected and the truck has to return to El Arish in Egypt for re-loading and then commence the whole process again. The Commission received reports that the approval process for goods entering Gaza is opaque and inconsistent, with the same items being accepted or rejected arbitrarily on different occasions. This lack of transparency and unpredictability has led to delays, backlogs, and trucks being sent back at the Israeli checkpoints.

290. Inspections of “dual-use items” have severely hampered the entry of trucks, at times blocking lifesaving humanitarian items. On 5 January 2024, COGAT stated that that “[w]e are not refusing anything that is underneath four headlines: food, water, medical supplies and shelters. All of those are entering every day.” According to COGAT, 11,220 tonnes of medical supplies, including X-ray machines, CT machines and oxygen generators for hospitals had entered the Gaza Strip, as well as filters for use in a water desalination plant and mobile desalination filters. Additionally, 13,490 tonnes of shelter supplies, including tent poles, had entered the Gaza Strip since October in 923 trucks. However, according to an Egyptian Red Crescent document from December 2023, 1,200 water purifiers, 100 oxygen cylinders, one oxygen generator, 1,000 solar-powered items, 24 power generators and 418 medical items had been blocked as a result of the inspection of “dual use” items. Similar requests to enter generators, including in order to sustain medical activities, were rejected and the WASH Cluster noted in January 2024 that import restrictions, as well as complex and unpredictable clearance procedures of ‘dual use’ items, such as generators, pumps, and pipes are preventing a scale up of its humanitarian response.²⁷⁹ The Commission received additional reports that items necessary for medical care are being stopped at the borders citing their dual-use potential, such as scalpels, saline solution and oxygen tubes. This information was also corroborated by other sources which the Commission considers to be credible.

291. In sum, between 21 October and 31 December 2023, 6,010 trucks carrying humanitarian items, including 3,485 trucks carrying food items, were allowed to enter the Gaza Strip, 5,583 through the Rafah crossing (opened for only 67 days) and 427 through the Kerem Shalom crossing (opened for only nine days).²⁸⁰ This is a fraction of what was required. Humanitarian organisations estimated that 35,930 additional trucks carrying assistance should have entered the Gaza Strip by 27 December 2023 to address the basic needs of 2.3 million people, particularly in light of the ISF’s prevention of local food production, both fishing and agriculture, and the severe disruption of the food supply chain. The number of trucks passing through Kerem Shalom, a crucial entry point for supplies has been critically low.²⁸¹ COGAT stated in February 2024 that 13,834 trucks carrying 254,210 tons of supplies had been transferred into the Gaza Strip and that, of those, 8,021 trucks included 167,080 tons of food. 27,775 trucks carrying 531,160 tons of supplies (388,550 tons of food) were recorded by COGAT as of 10 May 2024.²⁸²

292. According to several UN agencies, including WFP, UNICEF and WHO, getting enough supplies into and across the Gaza Strip now depends on the opening of new entry routes, more trucks being allowed through border inspections each day, fewer restrictions on the movement of humanitarian

²⁷⁹ OCHA, *Hostilities in the Gaza Strip and Israel | Flash Updates #95 and #70*.

²⁸⁰ UNRWA *Gaza Supplies and Dispatch Tracking*, Microsoft Power BI.

²⁸¹ *Palestine Food Security Sector, Gaza Update #11*, dated 29 December 2023, see also https://fscluster.org/sites/default/files/documents/gaza_update_11.pdf;

²⁸² <https://govextra.gov.il/cogat/humanitarian-efforts/home/>.

workers and guarantees of safety for humanitarian workers and for people accessing and distributing aid.²⁸³

293. On 22 December 2023, the UN Secretary-General stated that evaluating the effectiveness of the humanitarian aid operation in the Gaza Strip should not solely rely on the number of trucks entering the enclave. He noted that “[t]he real problem is that the way Israel is conducting its offensive is creating massive obstacles to the distribution of humanitarian aid inside Gaza”, highlighting that “[a]n effective aid operation in Gaza requires security; staff who can work in safety; logistical capacity; and the resumption of commercial activity. These four elements do not exist.” The Secretary-General urged Israel to take measures that would remove barriers in the way of aid distribution.²⁸⁴

294. On the same day, the UN Security Council passed resolution 2720 (2023) reaffirming the obligations of the parties to the conflict under international humanitarian law, especially regarding the protection of civilians and civilian objects, safety of humanitarian personnel and the provision of humanitarian assistance.²⁸⁵ The Security Council demanded that the parties “allow, facilitate and enable” the immediate, safe and unhindered delivery of humanitarian assistance throughout the Gaza Strip.

295. The UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator stated in January 2024 that efforts to dispatch humanitarian convoys to northern Gaza Strip have encountered setbacks, including delays, denials and the imposition of impractical conditions. He added that the disregard for the humanitarian notification system jeopardizes the safety of aid workers with every mission. Additionally, the inadequate provision of armoured vehicles and restricted communications further exacerbate the challenges faced by humanitarian teams on the ground.²⁸⁶

Fuel

296. According to OCHA, about 244 million litres of fuel, including 126 million litres of diesel and petrol and 118 million litres for fuel for the Gaza power plant, entered the Gaza Strip between 1 January and 30 September 2023.²⁸⁷ Kerem Shalom was the main entry point for fuel, with around 45 trucks carrying fuel crossing there each day.²⁸⁸

297. Between 8 October and 24 November 2023, Israel stopped any fuel entering the territory, citing concerns about potential use by Hamas.²⁸⁹ On 23 October 2023, UNRWA warned that it would have to halt its operation imminently due to the fuel shortage.²⁹⁰

²⁸³ <https://www.unicef.org/press-releases/preventing-famine-and-deadly-disease-outbreaks-gaza-requires-faster-safer-aid-access>.

²⁸⁴ UN Secretary-General’s remarks to the media on the situation in Gaza and Israel, 22 December 2023, https://www.ochaopt.org/content/remarks-media-secretary-general?_gl=1*ac5mbx*_ga*MTEwMTg0NDE4NC4xNzE1OTQzNjYw*_ga_E60ZNX2F68*MTcxNjM4NjgxMC42LjEuMTcxNjM4OTAzMi42MC4wLjA.

²⁸⁵ <https://www.un.org/unispal/document/security-council-resolution-s-res-2720-22dec2023/>.

²⁸⁶ OCHA, “UN relief chief tells Security Council to take urgent action to end war in Gaza”, 12 January 2024, <https://www.unocha.org/news/un-relief-chief-tells-security-council-take-urgent-action-end-war-gaza>.

²⁸⁷ <https://app.powerbi.com/view?r=eyJrJoiODBiOGI0NTMtOTI1OS00OWEyLTliNzItZGNkMTA0MGNmOWVliiwidCI6IjBmOWUzNWRiLTU0NGYtNGY2MC1iZGNjLTViYTQxNmU2ZGM3MCIiImMiOjh9>.

²⁸⁸ Stopping Famine in Gaza | Crisis Group.

²⁸⁹ <https://x.com/IDF/status/1718651903343554851>; <https://gisha.org/en/the-humanitarian-catastrophe-in-gaza-facts-and-figures/>.

²⁹⁰ <https://x.com/UNRWA/status/1716843075211792558?s=20>

298. The restrictions on the entry of fuel have produced some of the most severe impacts of the siege. Since the military operation started, Israel has only permitted irregular entry of fuel, never enough to meet the requirements for transport and the running of generators for desalination and sewage treatment, bakeries and food facilities, refrigeration and medical care.²⁹¹ Fuel supply to WASH facilities was reported at 19,520 litres a day in December, 35 percent of the amount needed to operate water production, treatment and distribution, sewage treatment and storm water management.

299. Exceptionally, 23,000 litres of fuel, about half a tanker, were delivered to UNRWA on 15 November 2023 for the sole permitted purpose of enabling trucks to transport humanitarian supplies.²⁹² UNRWA noted that it requires 160,000 litres of fuel a day just to run its humanitarian operations.²⁹³ On 17 November 2023, the Israeli authorities informed UNRWA that as of 18 November 2023 they would allow the entry of 120,000 litres of fuel from Egypt every two days.²⁹⁴ COGAT stated that this measure was taken “[i]n response to a request from the US administration” and in order “to operate water and sewage pumps, as well as for trucks carrying humanitarian aid.”²⁹⁵ UNRWA, however, reported that the approved fuel covers less than half the daily amount it needs to sustain humanitarian operations, including food distribution, and the operation of generators at hospitals and water and sanitation facilities.²⁹⁶

I. The direct impact of the “total siege” on the civilian population

Impact of the lack of electricity, fuel and water on the right to health, sanitation and hygiene

“We would walk up to two to three kilometres to fetch water from wells, as all other sources were either inaccessible or costly, and save that water in pots and pans for long as possible. Due to which, we minimized drinking and using the limited water available.”

13-year-old boy in Gaza

300. The “total siege” on the Gaza Strip, compounded with Israel’s attacks on civilian locations, has had a catastrophic impact on the people’s living conditions. In October and November 2023, UNOSAT provided satellite imagery analysis of the decreasing power supply, highlighting its severe impact on essential services. The night-time light imagery revealed that the Gaza Strip had already lost most of its power on 7 October 2023, with a small number of critical infrastructure facilities relying on fuel-dependent backup generators.²⁹⁷ The power situation deteriorated after 7 October 2023. As of 11 October 2023,

²⁹¹ Stopping Famine in Gaza | Crisis Group.

²⁹² UNRWA Situation Report #32, dated 17 November 2023, see also <https://www.unrwa.org/resources/reports/unrwa-situation-report-32-situation-gaza-strip-and-west-bank-including-east-jerusalem>.

²⁹³ <https://www.unrwa.org/newsroom/official-statements/gaza-continues-have-huge-needs-fuel-amid-siege-and-war>.

²⁹⁴ <https://www.unrwa.org/resources/reports/unrwa-situation-report-33-situation-gaza-strip-and-west-bank-including-east-jerusalem>.

²⁹⁵ <https://twitter.com/cogatonline/status/1726238816166658333>; <https://www.haaretz.com/israel-news/2023-11-17/ty-article/.premium/israels-war-cabinet-approves-supplying-fuel-to-gaza-for-48-hours/0000018b-ddc8-df9a-ab8b-dfc854a70000>.

²⁹⁶ <https://x.com/TomWhiteGaza/status/1725845970695406065?s=20>; OCHA Hostilities in the Gaza Strip and Israel | Flash Update #42 dated 17 November 2023, see also https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-42?_gl=1*1et0w8z*_ga*MTMyOTcyMDg3MC4xNzAwODM3Njg3*_ga_E60ZNX2F68*MTCwNjYxNDM1Ni42My4wLjE3MDY2MTQzNTYuNjAuMC4w.

²⁹⁷ <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-20>.

night-time light loss in most governorates exceeded 90 percent compared to the data acquired on 14 September 2023. Among the five governorates of the Gaza Strip, the Rafah Governorate had the smallest power supply decrease at that time, while Khan Younis Governorate was impacted most, with a power loss of around 95 percent. These results were consistent with night-time light analysis published by Care International on 29 February 2024, which confirmed the continued decrease in power supply by 84 percent overall, with Gaza City facing the largest night-time light loss of 91 percent with Rafah Governorate showing a 70 percent power supply decrease.²⁹⁸ The UNOSAT analysis showed sectoral impacts. By 21 October 2023, 80 percent of health facilities were suffering power outages.

301. The Commission found that the continuing power crisis had detrimental effects on health care and the WASH sector due to their reliance on generators and fuel supplies. According to satellite imagery analysis conducted by UNOSAT in October 2023, from 11 to 21 October 2023, the percentage of hospitals that were likely to be undergoing a power outage increased from 70 to 80 percent. The Commission also documented a night-time light analysis carried out by Care International, which estimated that by 1 January 2023 around 70 percent of hospitals had been facing power outages, with the highest power loss rate of 91 percent registered in Gaza City.²⁹⁹

302. Even hospitals that managed to retain some level of night-time light reported facing major disruptions in operation. As such, according to OCHA, from 11 to 13 November 2023, 32 patients, including three premature babies, had died in Al-Shifa Hospital following power outages.³⁰⁰

303. Apart from its effect on the healthcare system, power outages have drastically impacted the access to clean water for the population. According to the Palestinian Water Authority, following electricity cuts, WASH services, including wastewater and desalination facilities, have been mostly inoperable since 8 October due to their dependence on fuel.

304. In October 2023, the World Health Organisation reported that six hospitals across the Gaza Strip had to shut down due to lack of fuel.³⁰¹ WHO warned that thousands of vulnerable patients risk death or medical complications as critical services shut down due to lack of power: “These include 1,000 patients being dependent on dialysis, 130 premature babies who need a range of care, and patients in intensive care or requiring surgery who depend on a stable and uninterrupted supply of electricity to stay alive.”³⁰²

305. The lack of fuel and the need to dispose of large numbers of bodies of those who were killed have led to burial in mass graves in some locations. On 15 October 2023, about 100 unidentified bodies were reportedly buried in a mass grave in Rafah due to the lack of refrigerated space to store them as a result of lack of electricity and fuel.

306. Lack of fuel and electricity also led to disruption or complete closure of bakeries and a flour mill.

²⁹⁸ <https://www.care-international.org/news/84-gazas-lights-extinguished-people-left-sick-and-starving>.

²⁹⁹ <https://www.care-international.org/news/84-gazas-lights-extinguished-people-left-sick-and-starving>.

³⁰⁰ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-38-enarhe>.

³⁰¹ <https://www.emro.who.int/media/news/as-gazas-health-system-disintegrates-who-calls-for-safe-passage-of-fuel-supplies-for-health-facilities.html>.

³⁰² <https://www.emro.who.int/media/news/as-gazas-health-system-disintegrates-who-calls-for-safe-passage-of-fuel-supplies-for-health-facilities.html>.

307. Families have had as little as one litre of water per person per day for drinking, cooking and hygiene, which was critically below international minimum standard of 15 litres per person per day.³⁰³ In December, Save the Children reported that people were consuming 59 to 89 percent less water than prior to the current escalation.³⁰⁴ According to the Global Nutrition Cluster report from February 2024, 81 percent of households lack safe and clean water.³⁰⁵

“We would get water delivered every two weeks, but the water was salty. We had nowhere to put it, so we saved it in pots and pans.”

308. Bottled water, once accessible and reasonably priced, became scarce and expensive, compelling many families to resort to non-potable water sources. Residents of the territory have resorted to consuming brackish water extracted from agricultural wells.³⁰⁶ There were also reports of people resorting to drinking water meant for domestic purposes, potentially elevating the risk of waterborne diseases or exposure to hazardous chemical substances.³⁰⁷ The lack of drinking water raises risks of dehydration, kidney failure and other critical health consequences,³⁰⁸ while consuming water from brackish agricultural wells poses a significant risk to communities, exposing them to harmful chemicals and elevated saline levels. This is a particular threat to the health of vulnerable groups such as newborns, children, and women.³⁰⁹

309. Moreover, water shortages exacerbate challenges in sanitation services, already burdened by damaged sewage systems, deteriorating infrastructure, and limited staffing. In IDP camps and shelters, sanitation services are inoperable, resulting in a pile-up of approximately 400,000 kilograms of waste per day, equivalent to the weight of 9,000 toilets. As a result, the spread of disease has been exacerbated, including diseases such as Hepatitis A.³¹⁰

310. Following the 17 October 2023 halt of operations of the three desalination plants and six wastewater treatment plants due to the lack of fuel and electricity, the WASH Cluster assessed that 3,500 in-patients in 35 hospitals and 400,000 IDPs residing in 160 schools were at immediate risk due to a lack of clean water.³¹¹ Clean water plays a vital role in maintaining sanitary conditions at hospitals with an aim to prevent hospital-associated infections and saving the lives of patients at critical care. Contributing to this situation is a reported 130,000m³ of untreated wastewater and major leaks in sewage

³⁰³ <https://www.nutritioncluster.net/news/nutrition-vulnerability-and-situation-analysis-gaza>.

³⁰⁴ <https://www.savethechildren.net/news/deaths-starvation-and-disease-may-top-deaths-bombs-families-squeezed-deadly-safe-zones-two>.

³⁰⁵ <https://www.nutritioncluster.net/news/nutrition-vulnerability-and-situation-analysis-gaza>.

³⁰⁶ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #9, dated 15 October 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-9>

³⁰⁷ OCHA and REACH Multi-Sectoral Needs Assessment Key Sectoral Findings dated July. 2022, issued in September 2022, see also <https://reliefweb.int/report/occupied-palestinian-territory/opt-multi-sectoral-needs-assessment-msna-key-sectoral-findings-gaza-july-2022>.

³⁰⁸ Urgent appeal from WASH actors in the occupied Palestinian territory, dated 2 November 2023, <https://drive.google.com/file/d/1tZL56Yr6KghMGd8aFj93kamq0fDZMNmw/view>.

³⁰⁹ UNICEF “Safe water is running out in the Gaza Strip, with lethal risks for children. <https://www.unicef.org/sop/media/2846/file/UNICEF%20State%20of%20Palestine-%20Safe%20water%20for%20Gaza%20Strip,%20November%202023.pdf>.

³¹⁰ <https://www.savethechildren.net/news/deaths-starvation-and-disease-may-top-deaths-bombs-families-squeezed-deadly-safe-zones-two>.

³¹¹ <https://reliefweb.int/map/occupied-palestinian-territory/gaza-strip-critical-water-and-wastewater-infrastructure-17-october-2023>; See also <https://reliefweb.int/report/occupied-palestinian-territory/disease-going-take-hold-gaza-thanks-purposeful-dismantling-health-care-action-humanity>.

networks,³¹² and the discharge of untreated sewage into the Mediterranean Sea, leading to both environmental and public health hazards.³¹³

“The situation at the hospital [where I was staying] was a disaster. There were no doctors, no nurses, no medicine, no water. There was no running water and the sewage was flooded.”

311. According to WHO, as of 11 January 2024, 21 out of the Gaza Strip’s 36 hospitals were not functioning and 15 were only partially functional: nine in the south and six in Gaza City and the north.³¹⁴ The hospitals have faced significant challenges such as a shortage of medical staff, including specialized surgeons, neurosurgeons and intensive care staff, as well as a lack of medical supplies such as anaesthesia, antibiotics, pain relief medicines and external fixators (external metal frames for setting broken bones). Additionally, there was urgent need for fuel, food and drinking water. The situation of hospitals and the level of functionality depended on fluctuating need and capacity and a minimum level of supplies reaching the facilities. The nine partially functional hospitals in the south were operating at three times their capacity, while facing critical shortages of basic supplies and fuel.³¹⁵ The Commission heard reports that, due to the lack of electricity and medical supplies, doctors and nurses were forced to choose who gets ventilators, who gets resuscitated or who gets any medical treatment at all.³¹⁶

Famine and severe hunger

“During the month and a half that we were in the camp, my health condition worsened. I used to weigh 73 kilograms and I went down to 64 kilograms. I lost nine kilograms in such a short time”.

312. By the end of 2023, the entire population in the Gaza Strip was facing high levels of acute food insecurity, the most acute situation being reported from the northern parts.³¹⁷ The food insecurity is the result of the destruction and prevention of local food production, including agriculture, fishing and baking, the siege preventing the import of adequate food supplies and the danger to humanitarian workers in distributing the limited food supplies available.

313. Already in November 2023, it was reported that all bakeries were inactive in the north of the Gaza Strip, due to the lack of fuel, water and wheat flour, as well as damage sustained to mills and the bakeries themselves during attacks.³¹⁸ The Integrated Food Security Phase Classification (IPC) warned of the risk of famine in the Gaza Strip, with more than half a million people facing

³¹² Palestine WASH Cluster, Key Figures | Gaza Strip: Critical Water and Wastewater Infrastructure dated 17 October 2023, see also <https://reliefweb.int/map/occupied-palestinian-territory/gaza-strip-critical-water-and-wastewater-infrastructure-17-october-2023>.

³¹³ UNICEF “Safe water is running out in the Gaza Strip, with lethal risks for children. <https://www.unicef.org/sop/media/2846/file/UNICEF%20State%20of%20Palestine-%20Safe%20water%20for%20Gaza%20Strip,%20November%202023.pdf>.

³¹⁴ https://www.emro.who.int/images/stories/Sitrep_-_issue_20.pdf.

³¹⁵ OCHA Hostilities in the Gaza Strip and Israel | Flash Update #85 dated 5 January 2024, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-85>.

³¹⁶ See, for example, <https://www.nytimes.com/2023/11/06/world/middleeast/gaza-hospitals-israel-war.html>.

³¹⁷ Gaza Strip: Acute Food Insecurity Situation for 15 February - 15 March 2024 and Projection for 16 March - 15 July 2024 | IPC - Integrated Food Security Phase Classification (ipcinform.org).

³¹⁸ <https://press.un.org/en/2023/db231108.doc.htm>; World Food Programme (WFP), Gaza Market Monitoring Flash Update #4 dated 17 November 2023, page 2, see also https://docs.wfp.org/api/documents/WFP-0000154297/download/?_ga=2.163912767.1616416432.1701347421-631670780.1701347421.

catastrophic levels of acute food insecurity.³¹⁹ WFP stated that one in four people in the Gaza Strip faced extreme hunger³²⁰ and that only ten percent of the required food for 2.3 million people had entered Gaza in the previous 70 days.³²¹ WFP warned that the risk is particularly high for those with chronic diseases, older persons, children and those living with disabilities.³²² OCHA emphasized that people in the north of the Gaza Strip had been experiencing increasingly alarming levels of hunger and deprivation as they had been cut off from assistance and commercial activity for two months.³²³ According to an estimate by the Nutrition Cluster in early December 2023, 100 percent of the Gaza population were already food insecure.³²⁴ According to UN estimates from 15 January 2024, Palestinians in the Gaza Strip made up 80 percent of people worldwide facing famine or severe hunger.³²⁵

314. By April 2024, the situation further deteriorated, and the IPC reported that the entire population in the Gaza Strip (2.23 million) is facing high levels of acute food insecurity.³²⁶

315. The Commission spoke to victims and witnesses and reviewed testimonies, photos and videos showing desperate people jumping onto aid trucks, risking their lives by attempting to secure food and other supplies.³²⁷ Based on available information, the Commission finds that Israel's war in Gaza has caused extensive damage to food production capacity and infrastructure, including farmland, greenhouses, bakeries and food warehouses. Compounding the situation has been the vastly inadequate quantity of essential commodities, including food, which Israel has permitted to enter the Gaza Strip. In most instances, these supplies only reach a fraction of the population in Rafah Governorate. Movement restrictions, security risks and other impediments were preventing or hindering substantial segments of the population from accessing crucial humanitarian assistance and basic services.

319

https://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_Gaza_Acute_Food_Insecurity_Nov2023_Feb2024.pdf.

320 WFP press statement "Gaza on the brink as one in four people face extreme hunger" dated 21 December 2023, see also <https://www.wfp.org/stories/gaza-brink-one-four-people-face-extreme-hunger>.

321 <https://reliefweb.int/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-73-enarhe>.

322 WFP Palestine Emergency Response External Situation Report #10 dated 3 December 2023, see also <https://reliefweb.int/report/occupied-palestinian-territory/wfp-palestine-emergency-response-external-situation-report-10-03-december-2023#:~:text=Situation%20Update&text=Food%20is%20the%20top%20priority,to%20skipping%20or%20reducing%20meals>.

323 <https://reliefweb.int/report/occupied-palestinian-territory/wfp-palestine-emergency-response-external-situation-report-10-03-december-2023#:~:text=Situation%20Update&text=Food%20is%20the%20top%20priority,to%20skipping%20or%20reducing%20meals>.

324 <https://reliefweb.int/report/occupied-palestinian-territory/child-deaths-gaza-strip-due-disease-and-malnutrition-can-and-must-be-prevented>.

325 <https://www.ohchr.org/en/press-releases/2024/01/over-one-hundred-days-war-israel-destroying-gazas-food-system-and>; <https://www.unicefusa.org/media-hub/reports/2024-Global-Report-Food-Crises>.

326 Gaza Strip: Acute Food Insecurity Situation for 15 February - 15 March 2024 and Projection for 16 March - 15 July 2024 | IPC - Integrated Food Security Phase Classification (ipcinfo.org).

327 See also OCHA Hostilities in the Gaza Strip and Israel | Flash Update #75 dated 21 December 2023, see also <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-75>.

Gender specific impact on women and girls

“We put up a tent outside European hospital and we stayed there, without food and water. I had to walk far to get water and wash our laundry. I had to stay 17 days without showering and I slept on the ground which was very dirty. I was pregnant and had to use the bathroom inside the hospital a lot, but I tried not to because it was crowded, dirty and difficult to get to. I had several vaginal infections as a result.”

316. The Commission found that women and girls faced particular gender-specific risks and harms related to the siege, repeated aerial attacks and resultant displacement. It also documented the impact of food insecurity and the lack of water and access to sanitation facilities on women and girls.

317. The displacement and crowded living conditions mean in practice a complete absence of privacy that particularly affects women and teenage girls.³²⁸ Women and girls need to wear their veil or their prayer cover constantly as the living spaces are shared with men outside the immediate family. The Commission received information about how women and teenage girls remain covered 24 hours a day so that, if they are killed, they die covered. A woman working with an organisation providing psychosocial support to women in Gaza stated, “Women in Gaza have lost everything. They lost their family members, their homes, their schools. At least they want to be able to control their bodies and keep their dignity in death.” Women who spoke to the Commission corroborated this. One woman told the Commission that, due to mixed gender spaces, women had to wear their veil around the clock, day and night, and that this had become a real concern for them.

“We had to be veiled 24 hours a day. We were 17 people in one room, including my male cousins, so my father told me and my sister to make sure we were always covered. Also, we never knew if we would need to leave the home suddenly due to an aerial strike. We were constantly prepared to run.”

318. The Commission also notes the particular impact that separation of family members and displacement have had on women,³²⁹ mainly due to socially prescribed gender roles for women as the ones responsible to care for and tend to children and older family members. The collapse in infrastructure, lack of necessities and crowded living spaces make such responsibilities extremely onerous when displaced. Women spoke to the Commission about the suffering caused by being separated from their children with limited means of communication, the children sometimes being very young when separated from their mothers.

319. Several of these women were also separated from their husband or widowed, leading to shifts in household dynamics that forced them to step into roles traditionally filled by men, such as being the principal income earner. One woman explained to the Commission the challenges such a change in gender roles had created, including the uncertainty she felt in how she would be able to provide for her four children by herself. “I am alone with the children, and I am in a difficult position, not knowing how I will provide for them. Our home is destroyed and we are displaced. Everything has been taken from me.” One woman told the Commission that she had been providing for her family since the death of her husband during the 2009 hostilities:

³²⁸ https://civil-protection-humanitarian-aid.ec.europa.eu/news-stories/stories/women-and-girls-gaza-bombarded-displaced-and-left-without-health-care_en.

³²⁹ <https://www.icrc.org/en/doc/war-and-law/protected-persons/women/overview-women-protected.htm>.

“My husband died in the war 2009. I raised my children alone and it was not easy. I was solely responsible for feeding and clothing five children. I lost my son too in this war. I am filled with grief and I cry every day, thinking about the son I lost. I just wish I could be in a safe place with my children.”

320. The Commission found that maternal health has massively deteriorated as a direct result of the siege. According to a report issued by Crisis Group in April 2024, nearly 60,000 pregnant women were malnourished and dehydrated and many pregnant women were severely anaemic.³³⁰ Pregnant and lactating women face specific risks to their own health and to the health of their babies. In November 2023, thousands of displaced women and newborns residing in UNRWA facilities required medical care due to increasing malnutrition, dehydration and water-borne disease.³³¹ UNRWA reported on 23 October 2023, “Due to food insecurity, women and children, especially pregnant and lactating women, are at risk of under-or-malnutrition, which will negatively affect their immune health, increasing their susceptibility to contracting maternal nutrition-related illnesses such as anaemia, preeclampsia, haemorrhage. This increases the risk of death for both mothers and babies.”³³² In November 2023, WHO warned that, as access to food and water worsens, the risk of death will increase for both mothers and babies.³³³ In mid-December, UNFPA warned that pregnant women were starving.³³⁴ In January 2024, UNICEF raised particular concerns about the nutrition of over 155,000 pregnant women and breastfeeding mothers, given their specific nutrition needs and vulnerability.³³⁵ Reportedly, the dietary diversity for pregnant and breastfeeding women was severely compromised, with most of them consuming only two types of food a day.³³⁶ In February 2024, the Global Nutrition Cluster reported that dietary diversity for pregnant and breastfeeding women in North Gaza, Deir al Balah, Khan Younis and Rafah was “extremely critical”.³³⁷

321. The Commission spoke to women who were or had been pregnant and/or lactating. They told the Commission about repeated attacks, grieving the loss of family members and multiple displacements, as well as lack of access to food and clean drinking water, which had compounded their feeling of anxiety and stress, impacting them and their babies. One woman, who had been seven months pregnant when she was displaced from Gaza City to Rafah in November 2023, told the Commission that she had had to walk for 14 hours straight, carrying her belongings, with very little food and water, despite being advanced in her pregnancy. She also told the Commission that she had been unable to access adequate and sufficient food after her birth because of the scarcity of food and the high prices, leaving her to eat preserves and “labna” (thick yogurt).

322. The Commission spoke with one woman who had been eight months pregnant while staying with her family in a tent outside a hospital near Khan

³³⁰ https://www.crisisgroup.org/middle-east-north-africa/east-mediterranean-mena/israelpalestine/244-stopping-famine-gaza?utm_source=t.co&utm_medium=social.

³³¹ <https://www.unrwa.org/newsroom/official-statements/women-and-newborns-bearing-brunt-conflict-gaza-un-agencies-warn>.

³³² <https://www.unrwa.org/resources/reports/rapid-gender-analysis-gendered-impacts-october-2023-escalation-gaza>.

³³³ <https://www.who.int/news/item/03-11-2023-women-and-newborns-bearing-the-brunt-of-the-conflict-in-gaza-un-agencies-warn>.

³³⁴ https://www.instagram.com/unfpa/p/C0z3Qj4v_Nv/.

³³⁵ <https://www.unicef.org/press-releases/intensifying-conflict-malnutrition-and-disease-gaza-strip-creates-deadly-cycle>.

³³⁶ <https://www.unicef.org/press-releases/intensifying-conflict-malnutrition-and-disease-gaza-strip-creates-deadly-cycle>.

³³⁷ <https://www.nutritioncluster.net/news/nutrition-vulnerability-and-situation-analysis-gaza>.

Younis in November 2023. She told the Commission that there had been no flour to make bread, no milk or eggs, and they had eaten only canned tuna. She believes that the lack of proper nutrition and her psychological state had caused complications during pregnancy.

323. Several women told the Commission that they had been unable to continue producing breastmilk due to the lack of food and the psychological effect of the military operation and siege. A lactating woman, who had been staying in a school in Rafah, told the Commission that her body had been unable to produce milk due to the stress she had been subjected to since 7 October, as well as the lack of access to fresh foods leading to substantial weight loss. Another woman mentioned to the Commission that she had no longer produced breastmilk due to stress and anxiety brought on by the hostilities. The Commission notes that this is particularly concerning given the lack of clean water to prepare baby formula. Indeed, since 7 October 2023, an increased number of infants have relied on formula milk for survival. The Commission notes the Global Nutrition Cluster's report that the "scarcity of clean drinking water required for safely preparing formula milk will increase young children's risk of infection and subsequently malnutrition".³³⁸ In December, UNICEF stated that 130,000 children under the age of two were not receiving "critical life-saving breastfeeding and age-appropriate complementary feeding".³³⁹

324. The Commission received reports that, while staying in shelters, women and girls avoided eating and drinking to minimise the need to go to the bathroom, mainly due to having to use the bathroom in close quarters with men or because the only viable option was to go to the toilet outside. UNRWA reported, "Many women don't eat and drink enough not only because there is not enough to go around, but also to limit the time they have to spend going to use the filthy and unsanitary restroom facilities."³⁴⁰ The Commission interviewed several women who spoke about unsanitary conditions due to the overcrowding and the lack of water. Women and girls, particularly female-led households, faced greater challenges accessing safe water and sanitation facilities, especially when these supplies and facilities were situated far from their place of displacement.³⁴¹ One woman told the Commission that the toilet had been situated outside, far away from where they stayed. It had been dangerous to go outside and so she had avoided going outside to reach the toilet.

325. Women who are pregnant or lactating also have particular needs and face particular risks to their health in unsanitary conditions. Pregnant women need to go to the toilet often; one woman who was pregnant during her displacement and who had been living in a tent near Khan Younis told the Commission that the challenges of accessing toilets, especially at night, had been particularly difficult.

326. Limited access to water to maintain personal hygiene and wash clothes has led to the spread of diseases among displaced people, as well as reproductive and urinary tract infections for women and girls. The Commission also interviewed a woman staying in Al Shifa hospital who suffered from infections because of the lack of access to water to clean herself. She said that there was garbage spread everywhere inside the hospital, as it was not safe to

³³⁸ <https://www.nutritioncluster.net/news/nutrition-vulnerability-and-situation-analysis-gaza>.

³³⁹ <https://palestine.un.org/en/256251-%E2%80%98ten-weeks-hell%E2%80%99-children-gaza-unicef>.

³⁴⁰ UNRWA Director of Communications, cited in https://civil-protection-humanitarian-aid.ec.europa.eu/news-stories/stories/women-and-girls-gaza-bombarded-displaced-and-left-without-health-care_en.

³⁴¹ <https://www.nrc.no/news/2023/november/not-enough-water-to-survive/>.

take the garbage outside. Another woman interviewed by the Commission stated that not being able to shower caused her to have multiple vaginal infections. She and her family members had no clean underwear or the means or opportunity to wash their underwear.

327. Protracted conflict and displacement results in gendered impacts due to the exacerbation of pre-existing structural gender-discrimination. Women have spoken about controlling behaviors from male family members that impacted women's agency. One woman described how, when she and her sister were made to share one room with her own and many other families during their displacement, her father required her to remain covered due to the presence of other men and not to leave the building where they were sheltering.

"I worked as an engineer before the war and used to have a lot of freedom. The war changed that. Suddenly, I had to ask my father and brothers to get me what I needed, even pads when I had my period, which was so embarrassing. This had a huge psychological effect on me."

328. Displaced women reported to the Commission that their menstrual cycles became a source of stress. Lack of access to water and sanitation, combined with the lack of menstruation supplies and facilities to dispose of them, also affect the sense of dignity and physical and psychological well-being of women and girls.³⁴² The Commission received information concerning women and girls needing to resort to home-made, makeshift alternatives for sanitary pads, which also put them at risk of reproductive and urinary tract infections, which could result in infertility, birth complications and increased risk of sexually transmitted infections.³⁴³

329. The Commission interviewed a woman who had been staying in a shelter in Rafah. She stated that there had been no sanitary pads provided but her father had bought her some as they had had some money. She commented that she could not even imagine how the situation was for those who could not afford to buy them. Another woman reported that, due to the lack of menstruation pads, her sister had had to use children's nappies on one occasion and a friend of hers had had to use a piece of cloth. The Commission is aware of other similar reports, including women who had no choice but to cut up dirty clothes when menstruating. Without water or privacy, they had no way to wash themselves or their underwear.³⁴⁴

Impact on children

"There were so many of us in the house – it was very crowded and there was no privacy. We barely had food or water to drink and wash. I was in my dirty clothes as there was no water to wash dirty clothes. It was very cold and, since we were displaced, I didn't have any warm clothes."

13-year-old boy in Gaza

330. Israel's total siege on the Gaza Strip has had devastating and disproportionate impacts on children, resulting in starvation, alarmingly high rates of acute malnutrition, increasing risks of outbreak of diseases such as

³⁴² <https://www.unwomen.org/sites/default/files/2024-01/Gender%20Alert%20The%20Gendered%20Impact%20of%20the%20Crisis%20in%20Gaza.pdf>, p. 10.

³⁴³ https://civil-protection-humanitarian-aid.ec.europa.eu/news-stories/stories/women-and-girls-gaza-bombarded-displaced-and-left-without-health-care_en.

³⁴⁴ Gaza's women and girls face heavy burdens during Israel's war on Hamas - The Washington Post.

cholera and chronic diarrhoea and significant excess mortality.³⁴⁵ As of April 2024, the Commission recorded that severe starvation, dehydration and extremely critical acute malnutrition levels have resulted in the deaths of at least 28 children, including 12 babies under the age of one-month. Among these 28 deaths, 25 children were under the age of one. The Commission notes that these figures represent only those children who were able to reach hospitals. Other children are likely to have died due to starvation without receiving medical attention. Particularly concerning is the lack of basic essential supplies, such as special infant milk, which led to serious complications and fatalities.³⁴⁶ Children are exposed to extreme levels of food deprivation even when not immediately at risk of starvation.³⁴⁷ UNICEF reported that about 90 percent of children under two years of age were consuming two or fewer food groups each day³⁴⁸ and warned that child wasting, the most life-threatening form of malnutrition, could increase from pre-crisis conditions by nearly 30 percent, affecting up to 10,000 children.³⁴⁹

331. One boy who was injured and evacuated from the Gaza Strip told the Commission that, once ordinary food was not available anymore, they had to grind and eat animal feed to survive. In January 2024, UNICEF announced that the Gaza Strip's 1.1 million children were food insecure, leading to serious concerns of malnutrition and mortality breaching famine thresholds.³⁵⁰ In February 2024, the Nutrition Cluster stated that during the first 120 days of the siege, one in six children in northern Gaza were acutely malnourished, with an estimated three percent suffering from the most severe form of wasting.³⁵¹ In the same month, Save the Children reported that 1.1 million children were facing starvation and that families had been forced to forage for scraps of food left by rats and to eat leaves.³⁵²

332. In March 2024, UN agencies warned that one in three children below the age of two were acutely malnourished or “wasted” in the northern Gaza Strip, which means they were dangerously thin for their height and at risk of death.³⁵³ This pattern of acute malnutrition among children under the age of two in the north increased from 15.6 percent in January to 31 percent in March, while severe wasting among children in the south of the Gaza Strip rose fourfold from one percent in January to more than four percent in February 2024,³⁵⁴ which suggests a severe and rapid decline in the health and nutritional state of children.

³⁴⁵ FAO expresses deep alarm over acute hunger in the Gaza Strip, 21 December 2023; ‘Barely a drop to drink’: children in the Gaza Strip do not access 90 per cent of their normal water use, 20 December 2023; Water crisis threatens the lives of hundreds of thousands of people in Gaza, CARE International, 21 November 2023; Five ways the war in Gaza is impacting Palestinians’ health, 27 October 2023.

³⁴⁶ The Palestinian Ministry of Health reported on 15 April 2024 [www.moh.gov.ps / https://t.me/MOHMediaGaza/5312](https://t.me/MOHMediaGaza/5312).

³⁴⁷ Child deaths in the Gaza strip due to disease and malnutrition can and must be prevented, Global Nutrition Cluster, 3 December 2023.

³⁴⁸ Intensifying conflict, malnutrition and disease in the Gaza Strip creates a deadly cycle that threatens over 1.1 million children, UNICEF, 5 January 2024.

³⁴⁹ Preventing famine and deadly disease outbreaks in Gaza requires faster, safer aid access and more supply routes, Joint press release by WFP/UNICEF/WHO, 15 January 2024.

³⁵⁰ Gaza: Malnutrition and disease threaten the lives of 1.1 million children, UNICEF, 8 January 2024.

³⁵¹ Nutrition Vulnerability and Situation Analysis/Gaza, February 2024.

³⁵² Gaza: families forced to forage for food left by rats as 1.1 million children face starvation, Save the Children, 22 February 2024.

³⁵³ Acute malnutrition has doubled in one month in the north of Gaza strip: UNICEF, 15 March 2024; Famine imminent in northern Gaza, new report warns, WFP, 18 March 2024.

³⁵⁴ Acute malnutrition has doubled in one month in the north of Gaza strip: UNICEF, 15 March 2024.

333. A health professional told the Commission that “the babies were supposed to receive special milk but it was not available because the hospital had been under siege for three weeks before the evacuation and that was blocking the entry of milk and the necessary solutions for them. That is why they developed inflammation.” UN agencies further warn that risks of malnutrition and preventable deaths will continue to rise across the Gaza Strip, costing more lives, due to the impact of Israel’s siege.³⁵⁵

334. The nexus between food insecurity and water scarcity due to the siege has severely impacted children. Even prior to the current total siege, UN had warned that 96 percent of water in the Gaza Strip was “unfit for human consumption”. Since the siege began, damage to water systems has led to children drinking contaminated water, posing even a higher risk. Children currently cannot access 90 percent of their normal water use, leading to high risks of dehydration and waterborne diseases.³⁵⁶ Unsafe drinking water and lack of water and sanitation have resulted in diarrhoea which has further prevented children from getting the nutrients they need to survive and further contributed to high number of cases of acute dehydration and malnutrition.³⁵⁷

“We could barely get clean water. It was dirty and salty water; sometimes the children and I had to close our eyes when drinking because there were worms in the water.”

Palestinian mother from Gaza

335. In late November, Oxfam warned that newborns up to three months old were dying from preventable causes due to the siege and acute shortages of clean water.³⁵⁸ Temporary shelters, with one toilet for 700 people on average³⁵⁹, have become centres for disease outbreak. MSF reported witnessing children suffering from skin rashes due to the lack of clean water for bathing or washing.³⁶⁰ These factors have led to outbreak of waterborne and other diseases, such as dysentery scabies, lice, chicken pox, abdominal pain, fever, vomiting, typhoid, hepatitis A and more than 160,000 cases of acute respiratory infection.³⁶¹ WHO reported 50,000 cases of diarrhoea since mid-October among young children under the age of five years, 25 times what was reported before the current hostilities.³⁶² The physical effects of the lack of food and water have compounded the immense and severe mental trauma for children. UNICEF estimates that “today, almost all children, which is more than 1 million, are in need of mental health and psychosocial support”.³⁶³

336. In October 2023, WHO and several organisations raised alarm that, if hospitals shut down due to lack of fuel, it would be a death sentence for

³⁵⁵ As Famine Closes in on Gaza, Aid is Being Held Up at Check Points, WFP, 27 March 2024.

³⁵⁶ ‘Barely a drop to drink’: children in the Gaza Strip do not access 90 per cent of their normal water use, UNICEF, 20 December 2023.

³⁵⁷ Children’s lives threatened by rising malnutrition in the Gaza Strip, WHO, 19 February 2024.

³⁵⁸ Babies dying from preventable causes in besieged Gaza – Oxfam, 23 November 2023

³⁵⁹ ‘Ten weeks of hell’ for children in Gaza: UNICEF, 20 December 2024

³⁶⁰ <https://www.msf.org/gaza-lack-clean-water-brings-disease-and-suffering>.

³⁶¹ ‘Barely a drop to drink’: children in the Gaza Strip do not access 90 per cent of their normal water use, UNICEF, 20 December 2023, Gaza’s Water Crisis Puts Thousands at Risk of Preventable Death, Anera, 8 November 2023; Women and newborns bearing the brunt of the conflict in Gaza, UN agencies warn, WHO, 3 November 2023; War in the Gaza Strip, Public Health Situation Analysis, Health in Humanitarian Crises Centre, London School of Hygiene and Tropical Medicine, 6 November 2023.

³⁶² Gaza Strip Interim Damage Assessment by the World Bank, the European Union (EU), and the, War in the Gaza Strip, Public Health Situation Analysis, Health in Humanitarian Crises Centre, London School of Hygiene and Tropical Medicine, 6 November 2023.

³⁶³ Lethal combination of hunger and disease to lead to more deaths in Gaza, WHO

³⁶³ Stories of loss and grief: At least 17,000 children are estimated to be unaccompanied or separated from their parents in the Gaza Strip, UNICEF, 2 February 2024.

thousands of patients, including 130 premature babies who were dependent on incubators.³⁶⁴ In November, WHO reported that, due to lack of electricity to run life support for premature babies at the Al Shifa hospital, 31 babies had to be evacuated and two died before the evacuation. These babies were found to be with low birthweight and severely ill 11 of them in a critical condition.³⁶⁵ A health professional explained to the Commission that that “they were all under 1.5 kilograms. The babies had breathing difficulties, inflammation in the stomach and sepsis in the blood. They were supposed to stay in incubators to keep them at a special temperature but, because of the lack of electricity at Al Shifa hospital, the medical staff was not able to keep them in incubators. They were kept in sheets instead.” In its recent visits to Al-Awda and Kamal Adwan hospitals in the northern Gaza Strip, WHO found the lack of electricity posing a serious threat to patient care, especially in critical areas like the neonatal unit.³⁶⁶ Premature babies require incubators, breathing machines and infusion pumps for recovery, all of which depend on electricity. Without these, the babies will not survive. CARE reported newborns dying because there was no electricity for the incubators and children ceased breathing.³⁶⁷

Impact on persons with disabilities

337. As of 2017, 6.8 percent of the total population in the Gaza Strip were categorized as persons with disabilities — higher than the average across the Occupied Palestinian Territory estimated at 5.8 percent. Persons with disabilities already faced immense challenges prior to the current conflict.³⁶⁸ In November 2023, OCHA estimated that more than 15 percent of those displaced in Gaza since 7 October 2023, had disabilities.³⁶⁹ This number is likely much higher now, given the numbers of injured by the bombardment. During the hostilities, challenges facing disabled persons have been exacerbated due to separation from their caregivers and assistive devices, and difficulties in accessing basic needs such as food, water, housing and essential items to maintain their health.³⁷⁰ Older persons, particularly those with disabilities or chronic illnesses, have been further impacted by displacement, loss of support networks and destruction of health facilities.³⁷¹ Those with chronic illnesses cannot receive the medical care they need because hospitals are overcrowded, while others do not have the funds to buy their own medical supplies, in the rare cases that these supplies are available due to the siege.

338. Children with disabilities are now experiencing multiple and intersecting forms of violations based on their disability and age. Prior to the

³⁶⁴ WHO oPt Emergency Situation Report, Issue 6, as of 21 October 2023; Deadliest night in Gaza so far; “Children, babies in incubators and pregnant women will lose their lives if fuel is not provided to hospitals in Gaza”, ActionAid, 23 October 2023; Five ways the war in Gaza is impacting Palestinians’ health, MSF, 27 October 2023.

³⁶⁵ WHO-led joint UN and Red Crescent mission evacuates 31 infants from Al-Shifa Hospital in Gaza, WHO, 19 November 2023.

³⁶⁶ <https://twitter.com/DrTedros/status/1764652624492515832>.

³⁶⁷ CARE warns: 84% of Gaza’s lights extinguished, people left sick and starving.

³⁶⁸ <https://reliefweb.int/report/occupied-palestinian-territory/new-catastrophic-plight-gaza-israels-attacks-leave-more-5000-palestinians-disabled-enar>; see also <https://www.hrw.org/video-photos/video/2021/01/12/gaza-power-cuts-harm-people-disabilities-accessible>; <https://www.youtube.com/watch?v=OtYcytcWBnE>; <https://www.youtube.com/watch?v=LBgL6A3p8E4>.

³⁶⁹ <https://www.un.org/unispal/document/hostilities-in-the-gaza-strip-and-israel-ocha-flash-update-46/>.

³⁷⁰ <https://www.hi.org/en/news/100-days-of-chaos-in-gaza--disabled-people-are-deprived-of-everything->; <https://reliefweb.int/report/occupied-palestinian-territory/acaps-thematic-report-palestine-impact-conflict-people-disabilities-gaza-strip-14-february-2024>.

³⁷¹ <https://thedocs.worldbank.org/en/doc/14e309cd34e04e40b90eb19afa7b5d15-0280012024/original/Gaza-Interim-Damage-Assessment-032924-Final.pdf>

conflict, 12 percent of Palestinian children aged two to 17 faced one or more functional difficulties, while 9.3 percent of households in Gaza had at least one child above the age of five with a disability.³⁷² Despite limited data currently available, estimates indicate a significant increase in the number of children with disabilities since the current hostilities began.³⁷³ Children with disabilities, particularly those without parental or family care, have found it difficult to evacuate when so ordered by the ISF and to escape from hostilities. They are at greater risk of being lost or abandoned. They lack access to assistive devices and basic services, such as special diets and clean water. They are at risk of being excluded from communal safe spaces, such as shelters, due to stigma or fear of unpredictable behaviours. Their impairments are further compounded by psychological harm, as reported by UN agencies and other organisations.³⁷⁴

339. Electricity outages have particularly affected persons with disabilities, especially those with quadriplegia and muscular dystrophy who require electrical respiratory devices, lifts, clinical air mattresses and food grinding devices. Many people with hearing, speech or vision impairment need light to read or to communicate using sign language; those with mobility impairment need equipment powered by electricity to move, including lifts, elevators and mobility scooters.³⁷⁵ The lack of electricity has affected their life and safety deeply.

340. The Commission interviewed a witness who reported that, on 16 December 2023, the Convent of the Sisters of Mother Theresa, adjacent to the Holy Family Parish in Gaza City, where persons with disabilities were sheltered, had been struck by two tank shells, making the building uninhabitable and displacing 54 persons with disabilities who needed respirators to survive. Also, on 31 January 2024, the Handicapped International office in Rimal neighbourhood in Gaza City was destroyed in a bombing strike, without prior warning, and despite the fact that the building coordinates had been communicated to the UN and the ISF as humanitarian premises.

J. Developments in the West Bank, including East Jerusalem

Introduction and key trends

341. Between 7 October and 31 December 2023, 308 Palestinians, including 80 boys, were killed in the West Bank, including East Jerusalem, 300 of them by Israeli forces and eight by settlers. Of these, 263 (85 percent) were killed by live ammunition. The fatalities in the West Bank within this period exceeded

³⁷² <https://reliefweb.int/report/occupied-palestinian-territory/opt-multi-sectoral-needs-assessment-msna-key-sectoral-findings-gaza-july-2022>;

<https://www.unicef.org/sop/stories/facing-life-gaza-strip-new-disability>.

³⁷³ <https://www.unicef.org/media/153406/file/2024-HAC-State-of-Palestine-revised-February.pdf>.

³⁷⁴ <https://www.unicef.org/sop/stories/facing-life-gaza-strip-new-disability>;
<https://www.ohchr.org/sites/default/files/documents/hrbodies/crpd/statements/CRPD-Statement-Situation-persons-disabilities-armed-conflict-Israel-Gaza-20-10-2023.docx>;
https://www.acaps.org/fileadmin/Data_Product/Main_media/20240201_ACAPS_thematic_report_Palestine_-_impact_of_conflict_on_children_in_the_Gaza_strip.pdf;
[20240214_ACAPS_Palestine_Impact_of_the_conflict_on_people_with_disabilities_in_the_Gaza_Strip.pdf](https://www.acaps.org/fileadmin/Data_Product/Main_media/20240214_ACAPS_Palestine_Impact_of_the_conflict_on_people_with_disabilities_in_the_Gaza_Strip.pdf);
https://afsc.org/sites/default/files/2024-04/fact-sheet_-palestinian-children-in-gaza-02april2024-1.pdf;
<https://www.hrw.org/news/2023/11/01/gaza-israeli-attacks-blockade-devastating-people-disabilities>;
<https://www.hi-us.org/sn/uploads/document/Factsheet-Inclusive-Humanitarian-Aid-Gaza-2023-Final.pdf>.

³⁷⁵ <https://www.hrw.org/video-photos/video/2021/01/12/gaza-power-cuts-harm-people-disabilities-accessible>.

any annual fatality numbers since OCHA began collecting data on casualties in 2005. Sixty percent of all fatalities in 2023 in the West Bank, including East Jerusalem, occurred on or after 7 October 2023. As of 30 April 2024, 457 Palestinians, including 112 children, had been killed by Israeli forces, 10 by settlers and eight by either Israeli forces or settlers, across the West Bank, including East Jerusalem, since 7 October 2023.³⁷⁶

342. During the reporting period, Israeli forces also injured 3,896 Palestinians, including at least 596 children.³⁷⁷

343. Since 7 October 2023, ISF have increasingly conducted large-scale search and arrest operations in the West Bank, reflecting greater militarization of its operations.³⁷⁸ The Commission assesses that Israeli forces have conducted such operations with greater frequency and intensity in comparison to the period before 7 October 2023, resulting in thousands of casualties, mass arrests and detentions and hundreds displaced due to destruction of homes and infrastructure, particularly in the northern and central West Bank, primarily in Jenin, Tulkarem and Nablus. Reportedly, at least 40 operations were conducted including in these three locations over the reporting period. Israel referred to them as “counterterrorism activities”.³⁷⁹ The 431st Menashe Territorial Brigade is responsible for Jenin and Tulkarem, while the 434th Samaria Territorial Brigade is responsible for Nablus. The Commission will examine specific incidents involving these and other units in a future report.

344. The Commission observed a surge of settler attacks on Palestinian communities immediately after 7 October, characterized by the increasingly coercive environment faced by these communities. Many such attacks involved ISF and included specific threats to the residents of communities to leave within 24 hours or they would be physically harmed or killed. These threats were accompanied by destruction of property, including water tanks and pipes and solar panels, harm to livestock, beatings, including using live ammunition and weapons. Reportedly settlers issued specific time-bound threats to leave within 24 hours to many communities in the South Hebron Hills, including Khirbet a-Radhem on 12 October, Atiriyah on 14 October, Susiya on 28 October and Khirbet a-Tiran on 11 November. Similar threats were issued to communities in the Jordan Valley, such as in Hamamat al-Maleh on 1 November, where settlers dressed in police uniform threatened families and told them to vacate within 24 hours. In Ein Shabli in the Jordan Valley, community members were ordered to leave the village over the phone by individuals claiming to be members of the Israel Security Agency (*Shabak*), at least one of whom was reportedly a settler from a nearby outpost. In a recorded call posted on an Israeli news site, a person claiming to be from the Israeli police says to one of the villagers: “I am telling you one thing: there is war now and everyone’s blood is boiling. I am giving you a free recommendation - you have two days, leave the place you are at, and go back to the village, or else.”

345. The Commission observed that settler attacks were often conducted with tacit or active ISF or other Israeli state agents’ support. This is evident in

³⁷⁶ <https://www.ochaopt.org/data/casualties>.

³⁷⁷ <https://www.ochaopt.org/data/casualties>.

³⁷⁸ As observed by the Commission in its previous report to the General Assembly. See A/78/198.

³⁷⁹ <https://www.idf.il/en/mini-sites/hamas-israel-war-24/briefings-by-idf-spokesperson-rear-admiral-daniel-hagari/january-24-press-briefings/press-briefing-by-idf-spokesperson-rear-admiral-daniel-hagari-january-4th-20-20/>. See also <https://www.idf.il/en/mini-sites/idf-press-releases-regarding-the-hamas-israel-war/october-23-pr/idf-isa-conduct-counterterrorism-activities-against-hamas-in-judea-and-samaria/> and <https://www.idf.il/en/mini-sites/hamas-israel-war-24/briefings-by-idf-spokesperson-rear-admiral-daniel-hagari/january-24-press-briefings/press-briefing-by-idf-spokesperson-rear-admiral-daniel-hagari-january-7th-20-40/>.

incidents which involved soldiers escorting settlers, providing them protection and at times even participating in the violence against Palestinian residents. Some of the settlers involved in these incidents have been enlisted for reserve military duty during the latest conflict and are reportedly carrying out attacks while in uniform and on duty.³⁸⁰

346. Between 7 October and 2 January 2024, OCHA recorded 372 settler attacks against Palestinians.³⁸¹ However, no indictments have been submitted in relation to these incidents to the Commission's knowledge.³⁸²

Surge in settler violence since 7 October, including increased numbers of settlers armed and in military uniform

347. Between 7 October and 2 January 2024, at least 198 Palestinian households in the West Bank comprising 1,208 people, including 586 children, were displaced amid settler violence and access restrictions. The displaced households are from 15 Bedouin herding communities in the West Bank. Sixteen Palestinian communities have been fully displaced and six other Palestinian communities faced partial displacement with some households leaving. During the same period, there were 372 incidents involving Israeli settlers in the West Bank, including East Jerusalem, resulting in Palestinian casualties (36 incidents), damage to Palestinian-owned property (289 incidents) and both casualties and damage to property (47 incidents). In nearly half of all recorded incidents, Israeli forces were reportedly either accompanying or supporting the attackers.³⁸³

348. The Commission identified several developments after 7 October that it considers as contributing factors to this surge in settler violence. First, more settlers are in the ISF. Since 7 October, reportedly around 5,500 settlement residents were called up for ISF reserve duty in the Regional Defense Brigades including members of community security teams, a five-fold increase in its numbers to about 7,000. ISF reportedly said it needed extensive mobilization after the transfer of battalions from the West Bank to Israel's northern and southern fronts following the 7 October attack.

349. According to Israeli and Palestinian human rights organisations, a key reason for the surge of settler violence since 7 October has been the arming and mobilizing of thousands of reservist settlers for military service and stationing them in their own neighbourhoods. Palestinians impacted by settler violence have stated in media interviews that settlers who lived near their communities or in their neighbourhoods, whom they recognize through regular harassment incidents, have intensified violence, destruction and threats against Palestinian communities since 7 October but the settlers are now in military uniform and armed. In one representative case reported by Haaretz, an Israeli reserve soldier reportedly fatally shot a 62-year old Palestinian man near the Elazar Junction in the West Bank, even though the man did not pose a threat. The soldier belonged to one of the ISF's "regional defense" battalions, made up of settlers recruited for reserve service. ISF reportedly opened an investigation into the

³⁸⁰ See also

https://www.btselem.org/south_hebron_hills/20231113_israel_using_gaza_war_to_forcibly_transfer_palestinians_from_south_hebron_hills.

³⁸¹ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-82>.

³⁸² Yesh Din English on X: "[1] Two months of daily, intense settler violence against Palestinians in the West Bank - zero indictments. These figures prove that this is intentional policy of the state of Israel, which normalizes the ideologically motivated crime against Palestinians in the West Bank, >> <https://t.co/EsJP3Cx7br>" / X (twitter.com).

³⁸³ <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-82>.

conduct of the reserve soldier. To the Commission's knowledge, the result of the investigation has not been released.

350. Second, in the first two weeks after the start of the current hostilities, the Israeli Minister of National Security, Itamar Ben-Gvir, established more than 700 community security squads and distributed 7,000 rifles to arm these squads (as of 1 November 2023).³⁸⁴ These community security squads, known as *kitot konenut* in Hebrew, are spread out in villages and towns all over Israel and in the settlements in the West Bank. They are composed of civilians, overseen by the Israeli police and subject to the same open-fire regulations as the police. The Commission learned that it is difficult for Palestinians to distinguish between members of these squads and ISF soldiers. Their uniforms are visually similar to ISF uniforms and they receive "combat packages", including a personal rifle, ammunition and combat gear such as ceramic vests and helmets from the Ministry of National Security. On 10 October 2023, the National Security Minister announced that 10,000 assault rifles would be purchased for these quasi-military militias.³⁸⁵

351. Compounding the situation, against the backdrop of heightened security fears and a national state of emergency instituted after the attack of 7 October, Ben-Gvir advanced one of his top policy priorities of arming Israeli civilians³⁸⁶ by easing gun license regulations, as well as distributing thousands of guns to Israeli civilians. One week after the start of the current hostilities, the Knesset National Security Committee approved amendments to regulations to relax the criteria for gun licensing, which would reportedly make an additional 400,000 Israelis eligible to have a gun licence. For example, until now only those who had completed full military or national service were eligible to carry arms; the new regulations permit men who have served in a combat position for one year or completed two years of general military service and women who have completed one year of national civilian service to carry a weapon from the age of 21. In addition, those who live in a settlement near Palestinian areas or spend two days a week in these settlements are now eligible for extra protection due to the "high security risk" and hence are eligible for gun licences. Furthermore, new immigrants in "eligible settlements" would no longer be required to live in Israel for three years prior to being eligible for a weapon. According to reports, more than 300,000 people have applied for gun licences and 64,000 personal firearm licences have been approved since the start of the current hostilities.

352. Third, reports have noted an increased representation of violent settlers serving as regular conscripted soldiers, which is also related to the establishment of the Desert Frontier (Sfar Hamidbar) Unit in 2020 consisting mainly of hilltop youth considered to be among the most radicalised settlers. According to an ISF official, ISF views military service as a way to rehabilitate them. They were recruited as trackers to take advantage of the skills they had gained in herding sheep in and near settlements. Military officials had previously received numerous complaints of violent incidents and abuse against Palestinians and as a result decided to transfer the bulk of the unit's operations from the Judea Desert to the Jordan Valley in 2022. Soldiers from the Desert Frontier Unit have been involved in numerous cases of violence and harassment against Palestinians, including the torture of Palestinians and activists in Wadi-al-Seeq in October 2023. In December 2023, ISF took the highly unusual step of dismissing five soldiers, including the commander, from the Desert Frontier Unit for their involvement in one incident. Haaretz reported on 19 December 2023 that ISF had halted the operational activities of the

³⁸⁴ https://www.gov.il/he/pages/telaviv_211.

³⁸⁵ <https://www.gov.il/he/pages/v10000>.

³⁸⁶ https://www.gov.il/he/departments/news/firearm_licensing_criteria_2010.

Desert Frontier Unit until a decision is made on the future of the unit and its soldiers. However, in February 2024, a journalist for an Israeli news channel reported that the unit will not be disbanded and will instead be redeployed to the occupied Syrian Golan.

Settler violence in Qusra, Nablus on 11 October and attacks on the funeral on 12 October

353. The Commission documented several cases of settler violence which it considers to be emblematic. The Commission investigated a case from 11 October 2023, in which three Palestinians, including one child, were killed by settlers and another Palestinian was killed by ISF during settler attacks on Qusra village in the Nablus Governorate. Threats were posted on X two days prior to the attack stating, in Arabic and Hebrew, “To all the rats in the sewers of Qusra village, we are waiting for you, and we will not mourn you!! The day of revenge is coming.”

354. According to an investigation by a Palestinian human rights organisation, on 11 October 2023, at around 14:30 to 15:00, a group of eight to ten masked Israeli settlers, some of whom were armed with automatic weapons and handguns, attacked the village of Qusra, located in the southeast of Nablus. Three Palestinians, including a child, were shot and killed by settlers with live ammunition and killed: Muath Ra’id Mahmoud Odeh, 29, shot in the chest; Musab Abdul Haleem ‘Aref Abu Raida, 18, shot in the head; and ‘Obadah Saeed Awad Abu Srour, 17, shot in the head.³⁸⁷

355. According to two separate reports based on testimonies of residents, the settlers’ primary target was the Odeh family home. It had been the home of Mahmoud Ahmad Zaal Odeh, who had been killed in 2017 by Israeli settlers. His family of ten members, including five children, resided there. As the attack unfolded, Palestinian residents and young men gathered to defend the area and support the occupants of the targeted home. The settlers, backed by settlement security officers, fired live ammunition directly at the house and the people who had come to defend against the attack. Throughout the attack, the settlers continued to hurl stones and fire live ammunition at the house and towards the windows. According to Israeli human rights organisation B’Tselem, a family member, 29-year-old Awad Mahmoud Ahmad Odeh climbed onto the roof of the house to confront the settlers and drive them away. He threw stones and bricks at the attackers and was shot in the neck and face. His six-year-old daughter, Rahaf Awad Mahmoud Odeh, was also shot in the right shoulder. Both were wounded as a result of the attack.³⁸⁸

356. According to several reports, ISF soldiers arrived at the scene later in the day and also directed fire at the Palestinian residents. During the confrontations, Hasan Mohannad Hasan Odeh, 21, was fatally shot in the head by the ISF. Before withdrawing, the ISF confiscated a surveillance camera recording device from the attacked house, which had captured the settlers’ attack on video. In total, three Palestinians were killed by settlers and one by ISF and 12 Palestinians, including two children, sustained injuries after being

³⁸⁷ https://www.alhaq.org/cached_uploads/download/2023/11/03/231102-joint-urgent-appeal-parallel-to-its-aggression-on-gaza-israel-escalates-its-oppression-of-palestinians-in-every-part-of-historic-palestine-1699003276.pdf.

³⁸⁸ https://www.btselem.org/hebrew/video/20240115_israeli_settlers_kill_five_palestinians_from_qusrah_one_of_them_17_in_two_days_soldiers_kill_another#full.

shot by the ISF and Israeli settlers with live ammunition, while three Palestinians were killed by settlers and one by the ISF.³⁸⁹

357. The next day, on 12 October 2023, at around 10:00, an organised funeral procession, comprising four Palestinian ambulances and accompanied by approximately 15 civilian vehicles, conveyed the bodies of the four dead Palestinians from the Salfit Government Hospital to their hometown, Qusra, for burial. During the course of this journey, a group of Israeli settlers, under the protection of the ISF, obstructed the procession, attacked the vehicles and fired live ammunition. The obstruction included the placement of tyres and stones at a crossroad leading to Qusra. The attack was premeditated and organised. As dozens of Palestinians were participating in the procession to pay their respects to the killed Palestinians, Israeli settlers fired live ammunition, fatally injuring Ibrahim Ahmed Mahmoud Wadi, 62, in the right shoulder, and his son, Ahmed Ibrahim Ahmed Wadi, 25, in the chest and neck.³⁹⁰ According to screenshots posted in Haaretz, settlers issued a call on a WhatsApp group named “Updates from the Fight” for other settlers to come to the scene and obstruct the ambulances.

Coercive environment which may amount to forcible transfer

358. The Commission has documented five locations in the South Hebron Hills in the West Bank where communities have been fully displaced since 7 October 2023 as a result of the increasingly coercive environment. This may amount to the forcible transfer of the 38 families, totalling 365 Palestinians, including 165 children. They were displaced from Khirbet a-Radhem, Khirbet Zanutah, ‘Enizan, ‘Atiriyah and Maktal Msalam. In some cases, the residents fled leaving all their belongings, which were then looted and destroyed by settlers. They left behind their source of livelihood, the pastureland and fields they had cultivated to feed their livestock, as well as wells and water cisterns that served the communities, agricultural equipment, tents, solar panels and mobile phones.³⁹¹ All these communities were subjected to consistent threats and attacks by settlers, sometimes aided by ISF.

359. The Commission also documented an increasingly coercive environment impacting the Wadi as Seeq community, located in northeast Ramallah, which was identified by OCHA in 2014 as one of the 46 Palestinian Bedouin communities at risk of forcible transfer.³⁹² Immediately after 7 October the settler violence against the community intensified and by 12 October all 42 families in the community had left. According to reports, in the two years prior to the full displacement of the community on 12 October, settlers had been harassing the community daily to force them to leave. A settler outpost had been established across from the school gate in 2022 to intensify settlers’ daily harassment of children and teachers; the school enrolment had decreased from 120 to 65 students in the year following the establishment of the outpost. According to B’Tselem, on the evening of 10 October 2023, families began leaving due to threats by settlers. Some residents tried to return to the place to retrieve their property and were violently prevented from doing

³⁸⁹ https://www.alhaq.org/cached_uploads/download/2023/11/03/231102-joint-urgent-appeal-parallel-to-its-aggression-on-gaza-israel-escalates-its-oppression-of-palestinians-in-every-part-of-historic-palestine-1699003276.pdf.

³⁹⁰ https://www.btselem.org/hebrew/video/20240115_israeli_settlers_kill_five_palestinians_from_m_qusrah_one_of_them_17_in_two_days_soldiers_kill_another#full.

³⁹¹ https://www.btselem.org/south_hebron_hills/20231113_israel_using_gaza_war_to_forcibly_transfer_palestinians_from_south_hebron_hills.

³⁹² <https://www.unocha.org/publications/report/occupied-palestinian-territory/bedouin-communities-risk-forcible-transfer-fact-sheet>.

so. Out of 36 solar energy home systems belonging to families in the community, only six could be retrieved.³⁹³ On 12 October 2023, several remaining men from the community and supporting Israeli activists were taking down structures and loading items onto trucks when settlers and soldiers attacked Wadi al-Siq, firing gunshots into the air and forcing them out.

360. The Commission spoke with members of the community and found that settlers attacked three different areas on 12 October and fired live ammunition to force residents out. They went into houses, attacking people with guns and rifles and with boots, arms and batons. Two to three hours later, some six ISF personnel arrived in a military jeep but did nothing to prevent the attacks. Some Palestinian residents were captured and arrested and some were injured. No settlers were arrested. The Commission viewed photos and videos confirming these details. Several of the Palestinians who were arrested on 12 October were later released and some had to be hospitalized. Settlers confiscated phones and identity documents of community members and did not return them. Community members considered that the settlers attacked to inflict fear and scare the families out of their homes.

J. Gender-based violence

Introduction: masculinity, nationalism and militarization

361. Testimonies, NGO reports, video footage and photos reviewed by the Commission indicate a large increase in the range, frequency and severity of sexual and gender-based violence perpetrated by ISF against Palestinians since 7 October 2023. Information gathered by the Commission indicates that the increase is linked to an intention to punish and humiliate Palestinians in retaliation for the attacks carried out by Hamas and other Palestinian armed groups in southern Israel on 7 October. The Commission has previously reported on the sexual and gender-based violence against Palestinians by the ISF in the everyday functioning of the occupation. Such violence has mainly taken place in secluded places such as at checkpoints, in detention and during night raids.³⁹⁴

362. Several Israeli officials have referenced sexual violence to mobilize support for ISF military operations in the Gaza Strip and continue the war, referring to Hamas as “a rapist regime” and claiming that Hamas has weaponized sexual violence as a means of terrorizing the Israeli population while the international community remains silent. This message has been amplified by videos of detained Palestinians allegedly confessing to acts of rape and other forms of sexual violence during the 7 October attacks (see section below on “Online harassment and shaming in the wake of 7 October”) and other images and videos of witnesses to alleged acts of sexual violence against Israeli citizens.

363. The Commission notes that women’s bodies and sexuality are often perceived as linked with the dignity of the nation and other negative gender stereotyping, such as the collective’s honour and emasculation. According to some experts, allegations of sexual violence on 7 October 2023 have resulted in a sense of emasculation among Israeli men on a national scale, which has supported attempts to rebuild Israeli national masculinity through aggression. Accordingly, Israeli soldiers’ aggression and violence increasingly display sexual connotations intended to “feminize” or shame, such acts having a clear link with entrenched gender stereotypes associated with masculinity and

³⁹³ <https://s3.eu-west-1.amazonaws.com/files.yesh-din.org/Settler+Violence+WB+October+November+2023.pdf>.

³⁹⁴ A/HRC/50/21, A/77/328, A/78/198.

militarization. This aggression has taken the form of sexual violence intended to degrade and humiliate Palestinians, for example, by writing sexist and degrading graffiti on sites in Gaza, soldiers filming and photographing acts of sexual violence, and severe ill-treatment, including forcing women to remove their veils in public, forced public nudity and stripping, and forcing victims to remain in a subordinate position while partially undressed, sometimes for prolonged periods of time. The acts have been carried out on discriminatory grounds such as gender, intersecting with other factors such as race, nationality and ethnicity.

364. In an illustrative example documented by the Commission, sexist graffiti was painted on a wall of a building in Beit Hanoun in Gaza. In the photo an Israeli soldier stands next to the wall which displays graffiti in Hebrew reading "Shall he make our sister into a whore?" The Commission notes that the particular Hebrew formulation used in this graffiti refers to the story of Dinah in the biblical book of Genesis.³⁹⁵ The story of Dinah is commonly interpreted to indicate that injury by others to a woman's body should be seen within the context of male honour and revenge, her body and mind belonging not only to the woman but also to the male-controlled collective. Next to this statement about Dinah, the following text was written: "9208 brings the honour back to the people of Israel", 9208 refers to the 9208th Infantry Battalion of 12th infantry brigade of 252nd Division, which was the lead division in attacking the Gaza Strip from the direction of Beit Hanoun on 27 October 2023. This example is one of many and should be considered within the broader context of the humiliating and degrading sexual abuse of Palestinian women and men described below, corroborated through witness statements and verified photos and video footage that have been gathered by the Commission.

Sexual and gender-based violence during ground operations in Gaza

365. The Commission collected and preserved evidence, including testimonies, photos and video footage, of sexual violence directed against Palestinian men by ISF during ground operations in the Gaza Strip and in the West Bank, including forced public nudity, forced stripping and sexual humiliation, abuse and harassment. This information was corroborated by UN agencies and international and Palestinian civil society reports.³⁹⁶ Palestinian men and boys have been disproportionately affected and victimised on many grounds, but the Commission has also documented cases where women and girls were subjected to similar treatment. The Commission heard accounts from several male victims concerning mistreatment, including physical and mental abuse while being undressed, as well as forced public nudity while compelled to walk barefoot for prolonged periods of time between checkpoints. Victims

³⁹⁵ Genesis chapter 34.

³⁹⁶

https://www.unrwa.org/sites/default/files/content/resources/summary_on_detention_and_alleged_ill-treatmentupdated.pdf, <https://www.ohchr.org/en/press-releases/2024/02/israelopt-un-experts-appalled-reported-human-rights-violations-against>; https://cdn1.ichr.ps/cached_uploads/download/2023/12/16/violations-against-prisoners-final-1702750229.pdf; <https://prc.org.uk/en/post/4572/prc-deeply-concerned-over-sexual-violence-by-israeli-forces-in-gaza>; OCHA, Hostilities in the Gaza Strip and Israel | Flash Update #105 [EN/AR/HE], 29 January, available at: <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-105>. UN Women, Gender Alert: The Gendered Impact of the Crisis in Gaza, January 2024, p.6 (<https://www.unwomen.org/sites/default/files/2024-01/Gender%20Alert%20The%20Gendered%20Impact%20of%20the%20Crisis%20in%20Gaza.pdf>). Report of a man who was stopped at a checkpoint in Khan Younis in January 2024: World Health Organisation, "WHO calls for protection of humanitarian space in Gaza following serious incidents in high-risk mission to transfer patients, deliver health supplies", X, 12 December 2023, available at: <https://twitter.com/WHO/status/1734506019848392909>.

have described to the Commission and to its interlocutors how such treatment undermined the men's sense of dignity and privacy and resulted in them feeling subordinated and humiliated.³⁹⁷

366. One victim described to the Commission his humiliation during the evacuation of a residential area in Beit Lahia in early December 2023. He was in his home when soldiers entered the area and ordered people to evacuate. During the course of the evacuation, men and boys were forced to undress in front of family members and ordered to kneel. The victim's wife and children witnessed his undressing before they evacuated. The man expressed the humiliation he felt being exposed like that in public. He and about 50 other men were ordered to walk in their undergarments barefoot to the end of the street, where they were forced to kneel with about 250 other men and boys wearing only underwear. This information was corroborated by digital evidence. The interviewee described how a female Israeli soldier ordered two teenage boys who had been stripped to their underwear to dance and recorded a video of them while she was laughing.

367. Another victim described to the Commission how he, together with his family and other displaced persons, was subjected to mistreatment, abuse and forced public nudity in early November 2023 on Salah al-Din Street during evacuations. The victim described a military presence along the street, with many tanks and soldiers, including snipers positioned on buildings. At a makeshift checkpoint, women, men, girls and boys were all asked to undress at gun-point, create a ball with their clothes and throw their clothes to the ISF. They were told to hold their identity documents high in the air and continue walking while undressed. ISF said that anyone who did not follow orders would be shot. The men were completely naked while walking and the women were in their underwear. The victim was asked by a soldier to step aside and was forced to remain naked during an interrogation by three soldiers that lasted about 30 minutes. During the interrogation he was slapped in his face and received threats to his life.

"They ordered all of us, men and women, to take off our clothes and to continue walking, ordering us to only look forward. I was walking naked between the tanks, not even wearing underwear. An Israeli soldier spit in my face. I forced myself not to react as I knew they would break every bone in my body if I did."

Man from Gaza

368. The Commission spoke to witnesses who described mistreatment and forced public nudity by soldiers during ISF operations in hospitals. One female witness described how Israeli forces stormed al Shifa hospital in Gaza in mid-November while she was seeking treatment for her son. The witness described how about 40 soldiers entered the hospital and searched the premises. All the men and teenage boys were taken outside the hospital and told to undress down to their undergarments in front of everyone. The witness described how a woman asked a soldier why they had laid siege to the hospital, leaving them without food and water, and the soldier responded "You will die from hunger in the hospital if it is up to us. The Arabs can help you."

369. Another witness described the mistreatment of men on 12 December when the ISF entered al Nasser hospital in Gaza. Hundreds of people, including

³⁹⁷ See also UN Women, Gender Alert: The Gendered Impact of the Crisis in Gaza, January 2024, p.6 (<https://www.unwomen.org/sites/default/files/2024-01/Gender%20Alert%20The%20Gendered%20Impact%20of%20the%20Crisis%20in%20Gaza.pdf>), https://www.unrwa.org/sites/default/files/content/resources/summary_on_detention_and_alleged_ill-treatmentupdated.pdf

the victim and his family, were taking shelter at the hospital. The men were told by the soldiers to undress to their underwear and to line up next to each other, placing their hands on a wall. The soldiers checked their identity documents and arrested some of them. The persons who were arrested were beaten with the soldiers' weapons before being taken away. The men were subjected to verbal abuse during the process, the soldiers speaking to them in Arabic, calling them animals and cows. The soldiers also mocked the men, using a microphone to threaten and harass them, including "Where is your resistance now? Where is your dog president?" The interviewee heard threats directed towards the group, such as "We will shoot you like dogs".

370. The Commission met with witnesses and women human rights defenders who documented cases of gender-based violence against women during ISF ground operations in Gaza. These accounts include forced public stripping and removal of veils in public, invasive and humiliating searches, threats and verbal and physical abuse of those women who refused to undergo such searches. In some cases, male victims reported the stripping of female relatives as a means to humiliate the men.

"With regards to ISF orders to remove veils, the women's choice is between shame and abuse, possibly death. Being forced to remove your veil has a deep psychological impact on women, the trauma compounded by loss and grief from a war unlike anything they have seen before."

A woman working with an organisation providing psychosocial support to women in the Gaza Strip

371. A male witness told the Commission about sexual abuse and harassment of women in Salah al-Din Street during evacuations; where ISF instructed women to undress, leaving them in their underwear. The witness saw several of his female relatives being forced to undress leaving them in their underwear with no veil to cover their hair. He also saw several women being subjected to sexual harassment by the soldiers while stripped, including a girl about the age of 17 or 18. The soldiers mocked and harassed the men for not being able to intervene in the forced stripping of women. The witness also saw the mistreatment and arrest of a pregnant women before she was taken away by soldiers.

372. To corroborate this information, the Commission also spoke to a woman human rights defender who had documented multiple accounts of women being subjected to sexual violence and abuse when evacuating and stopped at a checkpoint on Salah al-Din Street between 22 October and 28 December 2023. This included being stripped down to their underwear by male soldiers in public and subjected to soldiers touching their bodies. In two cases, women were coerced to remove their veils. In three cases, women reported that they were insulted, threatened and beaten when they refused to take off their clothes.

373. The Commission also received reports that, when evacuating with young children, women were searched, harassed and threatened by soldiers. In one case a woman was evacuating through Salah al-Din Street with her three daughters on 25 October 2023, when shots were fired in their direction. Her eight-year-old daughter was almost hit by a shot fired at her feet. In another case, a woman who had fled her home in Beit Lahia on 24 October reported that ISF soldiers at Salah al-Din Street beat her and threatened to kill her children if she refused to undress. The soldiers ordered her to go to the right side and her children were made to continue walking alone. The woman was strip-searched outside. The soldiers told her to remove her veil and her clothes and when she refused to remove her clothes and cried, they insulted her and beat her. While she was being searched, she heard gunshots and thought soldiers had killed her children. She was kept at the checkpoint for a day and a

half, not knowing where her children were and whether they were dead or alive. Another woman, who was passing through Salah al-Din Street, recounted how she and others were stopped by soldiers. The men were forced to strip to their underwear, blindfolded and their hands and feet tied. The soldiers asked the women to remove their clothes. When she refused, they threatened her, insulted her and beat her. She undressed and took off her veil while she was crying.

374. The Commission also received reports from women's rights organisations that women were robbed by ISF soldiers while evacuating, their money and gold being seized. Witnesses interviewed by the Commission provided similar information.

Deliberate attacks on women's rights organisations

375. The Commission received reports about ISF attacks on four organisations in different locations in Gaza working to promote the rights of Palestinian women. The Commission documented a deliberate attack in mid-November 2023 on one of the centres, a women's rights centre working with survivors of gender-based violence in Gaza City. Based on photographic evidence, the Commission assessed that the fifth floor of the building, which sheltered abused women and families, was directly targeted and completely destroyed. The rest of the five-floor building remains intact. The damage is consistent with firing from a tank, based on the height of the building, the size of the shell's point of penetration on the wall and the level of destruction to concrete and metals on the munition's explosion within the building.

376. The Commission was informed by a witness that at the time of the attack the centre's building and the surrounding area were deserted due to military operations. The women taking shelter in the centre evacuated the premises prior to the ground operations and therefore no casualties were reported from the attack. The witness was not aware of any warning was reportedly issued by ISF prior to the attack. Photos reviewed by the Commission indicate that the soldiers broke the door to enter the building, most likely after the tank shelling. This further indicates that nobody was in the building at the time of the attack. The Commission notes the firing of tank shells at civilian objects that constitute no apparent military risk.

377. The attack against the centre appeared to have a clear gendered dimension, with soldiers leaving gendered and sexualised insults directed against the Palestinian women in graffiti in Hebrew on the walls of the centre, for example: "You sons of bitches, we came here to fuck you, you and your mothers, you bitches" and "The dirty pussies of your prostitutes, you ugly Arab you ugly, you sons of bitches, we will burn you alive you dogs".

378. The centre, which was one out of two shelters for women and girls in Gaza, is now in need of renovation and is no longer operational from the premises that were attacked. The Commission spoke to a woman human rights defender working on the protection of abused women, who stated that the closure of the centre had a negative impact on the women who could no longer seek refuge there. She also stated that the women felt a double threat, both from their own families and from the ISF, and there is no place for them to seek protection against their abusers. The Commission notes that this has I while international organisations report an increase in gender-based violence, particularly intimate partner violence.

Online harassment and shaming in the wake of 7 October

379. Since the start of the current hostilities, Palestinian women in the Occupied Palestinian Territory have been increasingly subjected to online harassment and smear campaigns by Israeli officials and soldiers, including by doxing, a practice in which private information about a person is shared online

by others, with the intention to humiliate and isolate the victim. The Commission observes that such incidents of abuse have direct or implicit links to the events of 7 October 2023, impacting all Palestinians, women and men.

380. In one example, between 7 October and December 2023, Israel's National Security Minister, Itamar Ben-Gvir, posted on his X account pictures of six Palestinian women who were detained in Israel and the West Bank. The captions to the photos asserted that the women had links with terrorism, mostly referencing crimes such as incitement and hate speech linked to the events of 7 October 2023. The captions added by the Minister included the following statements: "We started talking to them in a language they understand" and "This is a clear message to all those inciting keyboard –heroes - the Israel Police will reach each and every one of you. Don't test us." In three cases the women's names were included in the caption together with their picture. While the Commission documented similar photos of male detainees on the Minister's social media account, the men's names were not disclosed, and their faces were often blurred.

381. The Commission notes that the women in the published photos were photographed in degrading and humiliating circumstances. The women were unable to defend themselves from these acts. Four of the women were forced to sit in front of an Israeli flag and in four cases their hands were restrained with handcuffs or tied with plastic restraints. In all cases the faces of the women are visible, except in one case where the upper body of a woman is seen from the back, with her hands tied behind her back with plastic restraints, while she is sitting on a chair in what seems to be her home. In one of the photos, a young woman human rights defender was photographed in her bedroom with her hands tied behind her back with plastic restraints. The woman looks confused, dazed and scared and a soldier can be seen holding her shoulders and pushing her to sit on the bed. The same women later recounted the violent and humiliating circumstances surrounding this incident, including physical and verbal assault.

382. The Commission also gathered information concerning the online shaming and mistreatment of male Palestinian detainees who had allegedly committed sexual crimes during the attack in Israel on 7 October. In two of the videos, detainees were interrogated by security officers. The detainees state on video that they committed or witnessed sexual crimes during the attack. In the videos, the detainees say their names and their faces are not blurred. Only the interrogators are protected, with their voices disguised. In one of the cases a detainee is sitting in front of an Israeli flag. In one of the videos the detainee is first seen blindfolded with his hands tied tightly behind his back. He is shaking when the blindfold is removed and he seems scared, disoriented and thirsty. His voice is hoarse, and he is seen drinking eagerly at the end of the video. These alleged confessions were circulated online and to the media. The Commission notes that these detainees were in an extremely vulnerable position and in the power of their captors when they confessed to witnessing or committing serious crimes, while being filmed, their identities exposed, despite not having yet been charged, tried and guilty of any crime by a court of law.

383. The Commission documented many online videos and photos, recorded by Israeli soldiers, of the soldiers deliberately humiliating and mocking Palestinian women while searching homes in the Gaza Strip. The videos and photos, most of which were originally published in ISF soldiers' private Instagram or X accounts were later widely reposted on social media. In one case, a video shows a soldier filming himself while going through underwear and other private belongings in a house in the Gaza Strip, directing gendered and sexualized insults to Palestinian women, stating: "I've always said Arabs [female pronouns used] are the biggest sluts out there ... There you go, here

are the sets [of lingerie] here, inside, another new one in the package, they haven't opened it yet, look at these sets, who wants elastic bodysuits?" In a second video, an ISF soldier is filming himself while describing how, when searching the premises for weapons, the soldiers had found money and lingerie, "Two or three drawers stuffed with the most exotic lingerie that you can imagine, just piles, loads of it, in every single house. Unbelievable. These naughty naughty Gazans." In a third case, an ISF soldier published on a dating application a photograph of himself posing in front of a collection of women's underwear.

384. The Commission found that, as of April 2024, most of the original videos and photos had been removed from the public domain, while the social media accounts of these Israeli soldiers had been either closed or set to private. The Commission notes that the videos and photos show a clear gender and racial bias by the perpetrators, who intentionally target Palestinian women and attempt to humiliate and degrade them publicly. Moreover, from the perspectives of Palestinian culture, these materials are extremely damaging and can have serious implications for the women whose private possessions are publicly exposed. The Commission has saved and catalogued the videos and photos.

Filming and photographing stripping and nudity

385. The Commission finds that Palestinian men have also been photographed and filmed in degrading circumstances while subjected to acts of a sexual nature, including forced public nudity. The Commission documented nine incidents where hundreds of men were photographed and/or filmed by Israeli soldiers in such humiliating and degrading circumstances. The men were photographed undressed, only wearing undergarments, forced into subordinate positions (tied to a chair, kneeling on the ground or lying on the ground blindfolded and tied) and/or subjected to physical abuse. In several cases the men are blindfolded, with their hands tied behind their back. The Commission also documented digital footage of Palestinians who have been captured by Israeli soldiers, some men having been stripped naked and, in some cases, physically assaulted by soldiers. Sexual and gender-based violence in detention is being investigated by the Commission and its findings will be included in its report to the General Assembly in October 2024.

386. Four of these incidents concerned the photographing of mass arrests. Three incidents took place on 7 to 9 December in Beit Lahia (including at Market Street and UNRWA affiliated Khalifa bin Zayed primary school) and in the Yarmouk stadium in Gaza City on 24 December. Photos and videos of these mass arrests, that later appeared on social media, depict men and boys in the Gaza Strip only wearing undergarments. Some photos showed men forced to sit on their knees next to each other in rows, hands tied behind their back and blindfolded. Most of the footage was first published in Israeli Telegram groups, and later disseminated on X. The ISF official spokesman Daniel Hagari stated that the circulated photos did not originate from the ISF spokesman's office. The analysis of evidentiary material related to the investigated incidents of mass arrests revealed that most of the videos and photos were taken by ISF soldiers. This is based on the proximity of the images to the soldiers, the captions of the footage and the camouflage uniform of the cameraman appearing in some of the frames and the proximity to the photographed subject. These incidents of forced public nudity were also corroborated by testimonies provided to the Commission.

387. On the first day of the mass arrests on 7 December 2023, ISF official spokesman Daniel Hagari stated that the ISF and the General Security Service had arrested and interrogated hundreds of suspected terrorists. The ISF spokesperson Jonathan Conricus told CNN that the men in the photos were

“ Hamas members and suspect Hamas members”, who were detained “without clothes in order to make sure they’re not carrying explosives”. On 8 December 2023, in an interview with CNN, an Israeli government spokesperson Eylon Levy stated that the residents of the areas subjected to ISF operations were ordered to evacuate their neighbourhoods. “Let’s remember that these are military-age men that were found in areas that civilians were supposed to have evacuated over a month ago”.

388. The Commission documented two particularly egregious cases filmed and disseminated by soldiers. In one case the Commission geolocated a video posted on X and Telegram filmed by soldiers in Hebron, in the West Bank, on 31 October, documenting severe mistreatment and abuse of male detainees. In the footage, six men are seen undressed, two of whom are completely naked with their genitals exposed. All men are blindfolded and lying on the ground. The Commission received conflicting information with regards to the reasons for the men’s capture, some sources claiming they were Hamas militants and others that they were workers from Gaza. One of the completely stripped men seem unconscious or lifeless; the other is yelling in pain before being pushed to the ground. A soldier steps on the face of one man who is wearing only trousers with his hands and feet tied. The man is then pulled by his legs, while yelling in pain. According to a media report, the ISF stated that the conduct was serious and not in line with the army’s orders and that the case was under investigation.

389. In the second case, an Israeli reservist soldier posted footage on 24 December 2023 on his Instagram account, depicting the Israeli soldier standing in front of a Palestinian man sitting on a chair with his hands tied behind his back with what appears to be black plastic straps. The Palestinian man was undressed, wearing only black boxer shorts, and had a five-centimetre cut on his right thigh that is bleeding, and traces of blood are seen on his forehead and right arm. The Commission geolocated the video and found that it was taken in the Rimal neighbourhood of Gaza City during a ground incursion. The ISF reportedly made a statement that the man depicted in the footage was not hurt and that he was interrogated briefly and then released. The ISF also stated that the photos were contrary to ISF orders and values, and that the reservist’s service had been suspended.

390. Misconduct of Israeli soldiers, including sexual and gender-based violence, has been widely broadcasted on X. Following 7 October 2023, soldiers posted videos online of Palestinians being mistreated and humiliated while being detained. In some cases the victims were shown fully or partially undressed. These and other violent acts seem to have embarrassed the ISF and, according to a media report, the ISF instructed soldiers in February 2024 not to carry out acts of revenge and film revenge videos, in response to the broader allegations of soldiers documenting their misconduct.

Sexual violence involving civilian perpetrators

391. The Commission documented cases of sexual violence directed at Palestinian men by Israeli civilians. The Commission collected and verified digital footage of civilian men desecrating the bodies of two Palestinian men in Israel. A video and photograph were published on Telegram on 8 October 2023, showing the dead bodies of two Palestinian men who had been stripped naked, with their heads covered with fabric and what appear to be their military uniforms lying next to them. Several sources confirmed that the men were militants. The Commission geolocated the photo to a location in Israel. The digital footage shows two men in civilian clothes urinating on the bodies, one of them kicking one of the bodies repeatedly in the stomach, and a third man kicking the body in the head. One of the men also poses in a photograph while standing simultaneously on the heads of the two men lying on the ground. The

men are speaking in Hebrew while abusing the bodies, encouraging each other to urinate on the bodies which they claim belong to Hamas militants, while also using gendered and sexualized insults, such as “slut” and “sharmuta”, and racist and possibly religious slurs referring to the bodies as “Mohammed”.

392. In another case documented by the Commission, two Palestinian human rights defenders, as well as a Palestinian man from a Bedouin community, were attacked by a group of settlers and soldiers in the West Bank in mid-October 2023. One of the human rights defenders suffered serious abuse, including physical and sexual assault, and degrading treatment such as being photographed in his underwear and urinated on.

393. The two human rights defenders had gone to a Bedouin village in the West Bank to offer support to the community following the intensification of settler violence immediately after 7 October, and threats against the community that were posted on social media. The Commission was informed that after 7 October, Israeli settlers who were usually in civilian clothes began showing up in military uniforms and guns, setting up checkpoints and locking down or restricting access to the community. Members of the community were beaten, threatened and looted.³⁹⁸ Hundreds were forced to flee as a result.³⁹⁹

394. On the day of the attack, around mid-October 2023, about ten to fifteen settlers arrived in the Bedouin community, mostly in civilian cars, and detained the two human rights defenders for around nine hours. Some of the settlers were wearing full army uniforms, some were wearing army uniforms and sport shoes, and some were wearing civilian clothes and carrying rifles. The majority had beards. The Commission concludes that the majority of the perpetrators were soldiers some of whom may have been enlisted as reserve soldiers. The Commission has obtained the names of two of the perpetrators. The perpetrators seized the men’s car, money and mobile phones.

395. At around noon, Israeli Civil Administration officials came, wearing army uniforms, and asked for the men’s identification documents. After realizing that at least one of them had been detained for security reasons in the past, the Israeli officials left. At around the same time, 40 or more settlers and soldiers joined. They brought another Palestinian man from the Bedouin community and detained him as well. They took the two human rights defenders and the man from the Bedouin community to a sheep herding space, situated 100 or 200 metres away, and ordered them to lie face down on the ground and beat them. The perpetrators threatened to kill the Palestinian men, telling them that “there will be no Arabs left here”, and that they would “send the rest of the Arabs to Jordan”. Later in the afternoon, an Israeli police officer came, did nothing and left shortly after.

396. The three Palestinian men held by the settlers and soldiers were all subjected to physical and mental abuse during their captivity. One man in particular, who was wearing a military uniform, beat one of the human rights defenders on his head with a rifle, which caused him to bleed profusely. When the victim tried to lift his head and wipe the blood from his face, the perpetrator stepped on his head and smeared dirt on his face. The perpetrator tore the victim’s clothes with a knife, leaving him in his underwear. He blindfolded him with a piece of torn clothes. He put his foot on the victim’s head and rubbed his face on the ground several times, saying, “Eat, eat”, as the ground had remnants of straw and sheep food. The victim told the perpetrator that he had

³⁹⁸ Yesh Din English on X: “[1] Last week, while the world’s attention was focused on Gaza, an armed group of settlers attacked the Wadi a-Seeq community. They beat, threatened, and looted the belongings of the shepherds. The Israeli authorities in the WB did nothing & left them defenseless. <https://t.co/iOOCBOF2tM>” / X (twitter.com)

³⁹⁹ Forcible transfer of isolated Palestinian communities and families in Area C under cover of Gaza fighting | B’Tselem (btselem.org)

undergone heart surgery and so the perpetrator kicked him in the chest, saying “die, die”. The perpetrator then proceeded to jump on the victim’s back. When the victim asked for water, the perpetrator said he will give him water and urinated on him. The perpetrator further placed a stick in the area of the victim’s anus, over his underwear, and attempted twice to insert the stick into his rectum but the victim moved away to avoid it. According to the victim, men in military uniforms beat the other human rights defender and extinguished their cigarettes on the other human rights defender in four different places on his body.

397. The Commission reviewed a photo posted on the settlers’ social media, showing the two human rights defenders stripped down to their underwear sitting on the ground, with their hands tied behind their backs and blindfolded with a piece of cloth. The man from the Bedouin community is lying on the floor, with his hands tied behind his back. Other photos given to media outlets show severe bruises on his back and arms as a result of the beating he was subjected to. The victims received medical assistance following the attack.

K. Killing and maiming of children and impact on children

Overview

398. Of the more than two million Palestinians living in the Gaza Strip, roughly half are under the age of 18. They have already lived their entire lives under the Israeli blockade, experienced four escalations of hostilities and suffered repetitive and continuing trauma.

399. Between 7 October and 31 December 2023, the Commission received information about the overwhelming scale and rate of Palestinian children in the Gaza Strip being killed and injured, unparalleled across conflicts in recent decades. In addition, thousands of children are missing, many of them likely buried under the rubble of destroyed buildings. As of 30 April, among the 24,682 people killed who were identified, more than 7,300 were children, and at least 12,300 children were injured in the Gaza Strip, according to the Ministry of Health.⁴⁰⁰ The Commission notes that the actual number of children killed in the Gaza Strip is likely to be much higher as thousands of children have been reported missing and their bodies may be buried under the rubble of destroyed buildings.⁴⁰¹ According to the Palestinian Red Crescent Society, 7,780 persons were missing, including 4,700 children and women, as of 2 January 2024.⁴⁰²

400. Rescue efforts have been hampered by airstrikes and ground incursions, shortage of rescue equipment, scarcity of fuel for vehicles and equipment, and limited or no communication capabilities.⁴⁰³ Attacks have also severely impacted infrastructure essential for children’s wellbeing, including hospitals, schools and power, water and sanitation services, increasing the numbers of deaths and preventing adequate treatment for the injured. The health, educational and social effects on children go far beyond the immediate effects and will be felt for generations.

⁴⁰⁰ See section “Loss of lives and injuries”. <https://t.me/MOHMediaGaza/5405> and <https://t.me/MOHMediaGaza/5401>.

⁴⁰¹ UNICEF in the State of Palestine Escalation Humanitarian Situation Report No. 15

⁴⁰² Palestine Red Crescent Society Response Report.

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<https://www.unicef.org/sop/media/3461/file/UNICEF%20in%20the%20State%20of%20Palestine%20Escalation%20Humanitarian%20Situation%20Report%20No.15.pdf>. Also: <https://news.un.org/en/story/2024/05/1149256>.

Killing and maiming of children

401. The Commission viewed many videos showing dead or injured children being removed from under the rubble and interviewed several witnesses. In relation to an attack on a five-storey residential building in Khan Younis on 7 December 2023, the Commission spoke with the mother of a 14-year-old girl who was pulled out of the rubble, with fractures in her skull, burns to her legs, internal bleeding and shrapnel in her chest. She was in a coma for a month and half as she suffered from lack of oxygen. She was later transferred to an ICU to be placed on an artificial respiration machine/ventilator. In another incident, a mother told the Commission that a wall collapsed on the head of her 6-month-old baby boy when their residential building in Sheikh Radwan in Gaza City was struck by an Israeli missile without any warning late at night on 13 October 2023. Rescuers could not retrieve the body of the baby from under the rubble and the family was unable to bury him.

402. Attacks on residential buildings⁴⁰⁴ have resulted in significant life-altering physical, emotional and cognitive challenges for affected children, many of whom had to be pulled from the rubble with various degrees of injuries. The Commission spoke with a relative of a 15-year-old boy who was pulled out of the rubble severely injured after his home in Al-Amal, Khan Younis, was struck on 24 October at 21:00. The boy lost his parents and his six siblings in the attack. The relative said that the boy's sister was found dead with her body cut in half and the other children's bodies were found next to a severed leg, likely belonging to their mother. He noted that rescuers could not find the rest of the mother's body. The boy was pulled out of the rubble of his destroyed house, with severe burns on his left shoulder, stomach, chest, back, both hands and his left foot. He also sustained an injury to his spinal cord, which paralyzed him from the waist down. After undergoing four surgeries, two skin grafting procedures and procedures for the removal of dead and infected tissue, the doctor told the relative that he would not walk again. As he had lost control of the lower part of his body due to the paralysis, he had been bedridden for 130 days and had developed bedsores (pressure ulcers). The Commission also spoke with a mother whose five-year-old son was trapped under rubble in Sheikh Radwan, Gaza City, for hours and was found in a coma. Doctors said that, due to the deprivation of oxygen in his brain while under the rubble, he would likely suffer from cerebral palsy.

403. According to UNICEF, around 1,000 children had had one or more limbs amputated by the end of November 2023⁴⁰⁵, some performed without anaesthesia. The Commission documented the case of a three-year-old boy who lost both legs as a result of an attack on an UNRWA school in November 2023. Both his parents and his younger brother were previously killed in October 2023. Doctors told the Commission that he will need to use a wheelchair or prosthetics, if he can get them, for the rest of his life. In another case, a mother from Nuseirat told the Commission that, after their house was attacked on 15 November 2023, she found her 12-year-old son with open wounds on his left leg, arm and head. These open wounds haemorrhaged, leading to significant blood loss, and his left leg became infected and had to be amputated.

404. The Commission received reports from a Palestinian human rights organisation of a 14-year-old girl whose house was bombed, which led to the amputation of her hand. She said to the organisation's staff: "I didn't see anything, I didn't hear anything. All I remember is waking up with my left hand amputated. I can't fulfill my personal needs like eating, dressing or even

⁴⁰⁴ See section "Attacks on civilians, civilian objects and objects indispensable to the survival of the civilian population".

⁴⁰⁵ <https://www.ungeneva.org/en/news-media/bi-weekly-briefing/2023/12/press-briefing-united-nations-information-service>.

combing my hair because I've become a person with a physical disability.” UNICEF documented the case of a four-year-old girl whose home was shelled on 12 October 2023. She suffered a severe leg injury and had to undergo makeshift surgery to stop the bleeding in her leg, in inadequate conditions and without anesthesia. Her leg was infected and, several days later, it was amputated.⁴⁰⁶

405. A doctor in the Gaza Strip told the Commission that, from the very beginning of the current hostilities, 50 percent of the patients on his operating list were children. He described the long-term effects of the injuries affecting children, stating that a child amputee will need between eight and twelve surgeries before reaching adulthood to allow for their growth.

Separation of families

406. ISF attacks on densely populated residential areas and refugee camps have resulted in thousands of children losing one or both parents, becoming ‘single’ or ‘double’ orphans,⁴⁰⁷ or being separated from their families in all the chaos of the hostilities. In some cases parents had to scribble names of children on their bodies so that, if they died, they would not die nameless. UNICEF has estimated that at least 17,000 children are unaccompanied or separated from their parents, roughly one percent of the total displaced population of 1.7 million people, as of 2 February 2024.⁴⁰⁸ The Commission spoke with one doctor who recounted his experience of treating children who had lost family members and caregivers. He explained how Gazan families and clans lived as extended communities in a neighbourhood and, when the neighbourhood was destroyed, “it’s likely the whole clan is gone and the children who survive are alone”. He further described how medical staff at Al-Shifa hospital had coined a new term, “Wounded Child No Surviving Family” (WCNSF), to label the charts of injured children who were alone at the hospital. The doctor stated that, in the cases of several such children who he cared for, including a three-year-old boy whose arm and leg were amputated, the hospital staff never learned their names. He stated that, during his last visit at the Al-Shifa hospital in November 2023, there were 120 WCNSF registered at the hospital.

407. During its mission to Egypt, the Commission was informed that, of twenty-eight unaccompanied premature babies evacuated to a hospital in Egypt, nine babies (four girls and five boys) were still without family members and identity documents and were being temporarily taken care of by hospital authorities. The Commission visited these babies with the assistance of the Egyptian authorities. At the hospital, the Commission also met an unaccompanied minor who was severely injured and bed-ridden, was brought alone to the hospital and cared-for by a Palestinian man from Gaza who was in the hospital accompanying his injured brother. While it is common for extended families in the Gaza Strip to take care of children who had lost their parents, extended families currently face challenges to take care of another child as they themselves are struggling to cater for their own children.⁴⁰⁹

⁴⁰⁶ <https://www.unicef.org/sop/stories/facing-life-gaza-strip-new-disability>.

⁴⁰⁷ UNICEF defines ‘single orphan’ as the loss of one parent, and a ‘double orphan’ the loss of both parents. *Measuring the Determinants of Childhood Vulnerability*, UNICEF, March 2014.

⁴⁰⁸ Gaza: 17,000 children separated from their parents, Statement by UNICEF in Palestine, 2 February 2024

⁴⁰⁹ Stories of loss and grief: At least 17,000 children are estimated to be unaccompanied or separated from their parents in the Gaza Strip, UNICEF, 2 February 2024

Denial of education

“I haven’t been to school. In my condition, I don’t know if I will be able to go back to school again and meet my friends again.”

14-year-old boy from Gaza

408. Since 7 October 2023, 625,000 children and 22,564 teachers have been unable to go to school.⁴¹⁰ The Commission notes that the impact of the Israeli attacks and the total siege are reversing the gains made in education over decades where earlier the literacy rate in Palestine stood at 97.7 percent.⁴¹¹ UNICEF in December 2023 reported that “there is absolutely no form of education or schooling in the Gaza Strip at the moment”. UN agencies and NGOs have also reported that access restrictions due to hostilities have limited them from providing alternative education to the affected children.⁴¹²

409. The Commission was told by some of the injured and evacuated children that they had not had access to any education whatsoever, formal or informal, since the day of the current hostilities began on 7 October 2023. According to the Education Cluster, as of January 2024, 90 percent of all school buildings in the Gaza Strip are either functioning as IDP shelters and/or have sustained damage, including to educational equipment such as chairs, desks and textbooks. Over 1.4 million people are sheltering in 70 percent of school buildings, affecting 440,789 students (52 percent girls) and 16,465 teachers.⁴¹³

410. Palestinian school children do not know when they will be able to return to school,⁴¹⁴ and it is likely that entire age-groups will lose critical school years.⁴¹⁵ Children without parental care are particularly vulnerable in this situation. Children told the Commission that they feel hopeless about the possibility of returning to their schools and seeing their peers again.

Psychological impact on children

411. In the Gaza Strip, children over more than three generations have experienced war trauma. Today’s children are experiencing complex continuous trauma, resulting in complex post-traumatic stress disorder symptoms which may lead to difficulties in forming healthy relationships or maintaining a sense of safety and stability.⁴¹⁶ The Commission spoke with children and caregivers who were injured and evacuated from the Gaza Strip to hospitals in Türkiye and Egypt. Medical practitioners at these hospitals told the Commission that most evacuated children had been exhibiting increasing symptoms of post-traumatic stress, such as nightmares, flashbacks and sudden screaming in fear, for example, crying out in the middle of the day, “Israeli soldiers will come into the hospital [...] and get us”. Other symptoms described by accompanying family members included insomnia, bed-wetting, angry outbursts, easily startling or irritability and being dismissive when talking about their experiences. UNICEF reported that children in the Gaza Strip live in constant fear and uncertainty about returning home and rebuilding their

⁴¹⁰ Call for Action: Denial of Children’s Right to Education in Gaza, OPT Education Cluster.

⁴¹¹ United Nations Agencies: Education in Palestine must be a priority, 23 January 2023.

⁴¹² Gaza Education Cluster Response Plan, January 2024.

⁴¹³ Joint Advocacy Note, OPT Education Cluster and Shelter Cluster, 24 January 2024.

⁴¹⁴ Instead of learning in school, Gaza’s children are forced to learn how to survive bombs and hunger, Save the Children, 24 January 2024

⁴¹⁵ Mohamed Buheji, Budoor Buheji, Mitigating Risks of Slow Children Development Due to War on Gaza 2023, *International Journal of Psychology and Behavioral Sciences*, Vol. 14 No. 1, 2024, pp. 11-21. doi: 10.5923/j.ijpbs.20241401.02.

⁴¹⁶ The Invisible Wounds of Palestinian Children, *Psychiatric Times*, March 2024

lives, with the massive escalation in conflict only exacerbating their mental health issues and shattering their dreams and hopes.⁴¹⁷

412. A new report from Save the Children indicated that severe mental harm has been inflicted on Gaza's children over the past five months, compounding the pre-existing mental health challenges, as a direct result of experiencing and witnessing conflict, violence, starvation, displacement, separation and loss of family members, losing sense of security and community, and being out of school. The report concludes that, "since 7 October, every stressor on children's psychosocial wellbeing has increased exponentially, while every protective factor has simultaneously been decimated".⁴¹⁸ Many thousands of children in the Gaza Strip have lost one or both parents or been separated from their families (see para 406), depriving them of the basic protection and support systems, and they now find themselves coping with high risks of short- to long-term mental harm. Children told the Commission that their homes were destroyed by missiles and they woke up to find themselves under rubble or in overcrowded hospitals, with painful injuries, needing to undergo surgeries without anaesthesia or other basic medicines, and how they witnessed the deaths of their parents and siblings and other family members and their friends and evacuating at gunpoint. Based on the interviews conducted with children, caregivers, and medical staff, the Commission notes with grave concern that the events following 7 October 2023 will further solidify the deep, complex and far-reaching effects of intergenerational trauma for the children of Gaza across all areas of life.

VI. Acts committed by Palestinian armed groups in the Occupied Palestinian Territory

413. The Commission is investigating the abduction of 253 people from Israel to Gaza on 7 October 2023 by Palestinian armed groups, including women, children, older people and members of ISF, and will report on conditions and mistreatment of these abductees in a future report. This section focuses on one incident that the Commission investigated.

Killing of suspected 'collaborators' by Palestinian armed groups in Tulkarem

414. The Commission found that, on 24 November 2023, members of a Palestinian armed group killed two persons who they suspected had collaborated with ISF in Tulkarem in the West Bank. On the night of 24 November, Azam Jamal Hafid Jaubera, 29, resident of Kafr Rai'i, Jenin, and Hamza Ahmed Hamza Mubara, 31, resident of Tulkarem camp, Al-Balawneh neighbourhood, were killed based on accusations of collaboration with Israeli authorities. They were reportedly killed to avenge the killing of four fighters of the Tulkarem Brigade, Jhad Shahada, Izzuddin Awad, Qasim Rajab and Momin Bilawi. It was alleged that their collaboration with Israeli authorities led to the deaths of these four individuals.

415. Videos and photos viewed by the Commission show two bodies, one hung on a metal structure and the other hung upside down from a wall. In another image and videos, two bloodied bodies are seen on the ground. These bodies were surrounded by large groups of men, who are chanting, kicking the bodies and filming the scene. The Commission notes that the two hung men appear to be dressed differently from the two men whose bodies are seen on the ground. The body of one of the men was stripped and placed in a dumpster.

⁴¹⁷ Children's dreams amidst Gaza's tragedy, UNICEF, 20 November 2023.

⁴¹⁸ Trapped and Scarred: The Compounding Mental Harm Inflicted on Palestinian Children in Gaza, Save the Children, March 2024.

The Commission cannot confirm the identity of or details concerning the bodies seen on the ground.

416. The Resistance News Network, a social media hub associated with Palestinian armed groups, confirmed that “the Palestinian resistance in Tulkarem has executed two traitors who were confirmed to be spies collaborating with Israeli Forces. In addition, the Tulkarem Brigade issued several statements confirming their executions, including stating that there was “no immunity for any informant or traitor”. It also released videos as proof of their collaboration with Israeli authorities, including three videos of confessions by Hamza Ahmed Hamza Mubarak and one video of a confession by Azam Jamal Hafid Jaubera, in which they reportedly admitted to delivering information in exchange for money and other items, which the Israeli Forces leveraged to receive their help to carry out the assassination of militants in the city.

VII. Legal analysis

Violations of international humanitarian law, international human rights law and international criminal law in Gaza

417. As stated by the Commission in its previous reports, the Occupied Palestinian Territory, including East Jerusalem and the Gaza Strip, and the occupied Syrian Golan are currently under belligerent occupation by Israel, to which international humanitarian law applies concurrently with international human rights law.⁴¹⁹ The Commission bases its legal analysis on provisions of international human rights law, international humanitarian law and international criminal law, including the Rome Statute and international customary law. The Commission analyses the conduct of the parties to the conflict to find the responsibilities of duty bearers and individuals. The Commission adopts the ‘reasonable grounds’ standard in making factual determinations and reaching its legal findings and conclusions.

418. The findings in this legal analysis are based primarily on events from 7 October to 31 December 2023. The Commission is continuing to investigate events from 1 January 2024 and will discuss those in its coming report to the General Assembly.

A. International humanitarian law violations and/or war crimes

419. The Commission applies international humanitarian law to the armed conflict in Gaza between the military wing of Hamas and other Palestinian non-State armed groups and the ISF. The Commission notes that all norms of international humanitarian law must be respected by all parties to the conflict, including non-State armed groups. The Commission analyses the obligations of Israel, as the Occupying Power, and the rights of protected persons and objects in the Gaza Strip within the framework of the law of occupation. Furthermore, the Commission considers certain provisions of the Rome Statute reflective of customary international law and binding on all parties to the conflict, whether or not they have ratified or acceded to the Rome Statute.

⁴¹⁹ See A/77/328, para. 7, and A/HRC/50/21, paras. 14-25; see also ICJ, Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory, Advisory Opinion, I.C.J. Reports 2004, p. 136, 9 July 2004, para. 106.

Directing attacks against civilians and civilian objects

420. The Commission refers to all of the incidents it has reviewed above (see section “Attacks on civilians, civilian objects and objects indispensable to the survival of the civilian population”) and finds that, in relation to attacks against civilians, the conduct of the ISF constitutes the war crime of intentionally directing attacks against the civilian population or against individual civilians not taking direct part in hostilities. Where the conduct led to the death of a civilian, it constitutes the war crime of murder or wilful killing. Additionally, the conduct also amounts to a violation of international humanitarian law which prohibits an attack against civilians who take no active part in the hostilities.

421. In relation to incidents reviewed by the Commission (see section “Attacks on civilians, civilian objects and objects indispensable to the survival of the civilian population”) where large scale air strikes and the demolition of buildings by the ISF caused the destruction of civilian objects (including residential buildings, markets, hospitals, schools and universities, aid organisations and UN facilities, the Commission finds that such conduct constitutes the war crime of intentionally directing attacks against civilian objects that are not military objectives or justified by military necessity or not imperatively demanded by the necessities of the conflict.

422. In most cases reviewed, the Commission did not receive any credible evidence of the civilian object in question being a legitimate military target. While the ISF has, in some instances, claimed that it was targeting military objectives, the Commission finds that such claims nevertheless did not justify the means and methods of the attacks launched against civilian objects, in particular, the use of large explosive weapons with wide-area effect, and their outcome – the near total destruction of civilian objects across the densely populated Gaza Strip. Notwithstanding the presence of legitimate military targets, the ISF is required to comply with all its obligations under international humanitarian law. Furthermore, the ISF was obligated to take all feasible precautions to avoid and minimize civilian harm, while continuing to adhere to the principles of distinction and proportionality.

423. The Commission finds the very high number of civilian casualties and almost complete destruction of civilian objects to be disproportionate to the specified military advantages. The Commission notes reports that the ISF has expanded its targeting systems to cause more widespread damage. It finds such reports credible, taking into account ISF statements (see paras 154-156) and considering effects of the attacks on civilians and civilian objects throughout the Gaza Strip since 7 October 2023. This, together with the Israeli authorities’ characterization of Hamas, as a whole, as a terrorist organisation (see paras 92, 105 and 157) and some Israeli policy makers attributing the actions of Hamas to the entire population in the Gaza Strip (see section “Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population”), leads to a finding on reasonable grounds that the ISF has employed a military policy that unlawfully expands the scope of targetable persons under international humanitarian law.

424. The Commission concludes that it was foreseeable that civilian children and women would be present in the areas targeted by the ISF and that the ISF intentionally directed its attacks on civilian residential areas and civilian property with such knowledge; thus, the ISF failed to fulfil its obligations under international humanitarian law to afford special protection to children and women (see section “Killing and maiming of children and impact on children”). The Commission concludes that the attack on a centre working with survivors of gender-based violence in Gaza City was deliberate and motivated by gender biases against Palestinian women. Evidence indicates that the attack had

gendered aspects in terms of motive, form and impact on survivors of sexual and gender-based violence that seek support from the centre.

425. The Commission finds, for all incidents it investigated of attacks that led to civilian casualties, that such attacks were in clear violation of the principle of proportionality, even if legitimate military targets were present on the scene and were killed in the attacks. In such circumstances, the ISF could reasonably foresee that the choice of heavy weapons with large destructive capacity would cause disproportionate civilian casualties, even if a military target was killed.

426. The Commission also reviewed attacks that occurred during the evacuation of the civilian population to the south of the Gaza Strip (see section “Attacks on evacuation routes”) and finds, on reasonable grounds, that the ISF has violated the principle of precaution by failing to provide all feasible precautions to avoid and minimize the incidental loss of civilian life and injury to civilians. The Commission finds, on reasonable grounds, that the evacuation orders were not effective, adequate or timely to give advance warnings to the civilian population to safely evacuate. Further, the ISF failed to provide assistance to civilians who were evacuating, especially to older people, children, pregnant women and persons with disabilities, and failed to ensure effective and safe evacuation procedures and routes.

427. In relation to the attacks that occurred along evacuation routes and within designated safe zones, the Commission finds that the attacks against civilians, including children, women, persons with disabilities and older persons, during their evacuation and within the designated safe zones amount to the war crime of intentionally directing attacks against the civilian population.

428. In all cases analysed by the Commission in relation to the attacks along the evacuation routes and within designated safe areas, the Commission finds that the ISF had clear knowledge of the presence of civilians along the evacuation routes and within the safe areas but nevertheless it shot at and killed the civilians, some of whom were holding makeshift white flags. The Commission finds this constituted the war crime of murder or wilful killing.

429. In summary, the Commission concludes on reasonable grounds, that the following war crimes have been committed since 7 October 2023 in relation to directing attacks against civilians: (i) intentionally directing attacks against the civilian population; and (ii) where the conduct led to the death of the civilians, the war crime of murder or wilful killing.

430. In relation to the attacks on civilian objects, the Commission concludes on reasonable grounds that the war crime of intentionally directing attacks against civilian objects that are not military objectives or justified by military necessity or not imperatively demanded by the necessities of the conflict was committed.

Children

431. The Commission emphasises that, as an established norm of customary international law, children affected by armed conflict are entitled to special respect and protection.⁴²⁰ This includes making efforts to reunite families who have been separated due to armed conflict and for children who may have been abandoned due to the war, identifying children and their family ties.

432. The Commission finds that children have been adversely affected in many ways during and as a result of the hostilities that began on 7 October

⁴²⁰ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 135, p. 479; IAC: GCIV, arts. 23-24, 38, 50, 76 and 89; API, art. 70(1); NIAC: APII, art. 4(3).

2023. Children were killed or injured when airstrikes targeted areas or buildings in or near which the children were located.

433. The Commission highlights the testimonies it received from two physicians who treated many children who suffered from direct gunshot wounds without any other injuries (for example, from shrapnel). The Commission notes that this could be indicative of a pattern in which children were directly targeted in Gaza and will investigate this allegation.

434. The Commission finds on reasonable grounds that, where it was foreseeable that children would be present in the area targeted by the ISF (for example, in residential buildings, UNRWA schools, medical facilities and within designated safe zones), ISF intentionally directed attacks against the civilian population including the children. The Commission finds that, given the consistently very large and heavily disproportionate number of child casualties over a period of many months, the ISF should have been aware that its actions were causing widespread casualties that directly affected children, but the military operations continued with similar means and methods that led to more child casualties. The Commission concludes that the conduct of the ISF amounts to the war crime of intentionally directing attacks against the civilian population, including children. Where such conduct led to the deaths of children, it amounts to the war crime of murder or wilful killing.

435. Furthermore, as a party to the conflict, Israel, has failed to fulfil its obligations under international humanitarian law to afford special protection to children. As an Occupying Power, Israel has not only failed to facilitate the proper working of all institutions necessary for the care and education of children, but it has failed to prevent the destruction of the much-needed facilities for the care of children and it has itself destroyed them.

Forcible transfer

436. The deportation or transfer, by the Occupying Power, of all or parts of the population of the occupied territory within or outside this territory constitutes a grave breach of the Geneva Convention and Additional Protocol I⁴²¹ and is a war crime.⁴²² The transfer of protected persons across an international border constitutes deportation and the transfer within a national border constitutes forcible transfer. While displacement of the civilian population may be allowed for the security of the civilians or imperative military reasons so demand, all possible measures must be taken to ensure that the civilians concerned receive satisfactory conditions of shelter, hygiene, health, safety and nutrition, that members of the same family are not separated⁴²³ and that displaced persons have a right to return to their homes as soon as the reasons for their displacement cease to exist.⁴²⁴ Where these conditions are not met, the displacement itself will be unlawful, even if undertaken for a legitimate purpose.

437. The Commission assessed the lawfulness of the displacement of the civilian population in the Gaza Strip based on three main elements. First, in relation to the evacuation orders, the Commission finds that ISF information contained within these orders directed to the civilian population was often confusing, inaccessible, or misleading. The Commission also finds that evacuation orders did not provide sufficient time for the civilian population to evacuate safely. The Commission also finds that the Israeli authorities and the

⁴²¹ GCIV, arts. 49 and 147; API, art. 85(4)(a).

⁴²² Rome Statute, art. 8(2)(b)(viii).

⁴²³ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 131; IAC: GCIV, art. 49; NIAC: APII, art. 17(1). See also APII, art. 4(3)(b).

⁴²⁴ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 132; IAC: GCIV, art. 49.

ISF failed to provide necessary support to enable the safe and humane evacuation of those with special needs, including children, older persons, persons with disabilities and pregnant and lactating women. In parallel, the Commission finds that the southern regions designated as “safe zones” were consistently targeted by ISF airstrikes and shelling (see section “Attacks on designated safe zones”). Second, as discussed above (see section “Attacks on evacuation routes”), the Commission finds that evacuation routes that were designated safe by the ISF were nevertheless repeatedly targeted, leading to civilian casualties. The Commission highlights that Israeli soldiers were present during the evacuation process forcing the civilian population to move southward rapidly but also obstructing or impeding that movement through checkpoints and arbitrary arrests and detentions. Third, the Commission notes that the displaced population has not yet been able to return safely to its areas of origin, primarily in the north and central parts of the Gaza Strip. In some cases, the ISF has used deadly force to prevent civilians from returning to the north during the humanitarian ceasefire in November 2023 and afterwards. The Commission also notes that people were and are still prevented from returning to the north.

438. The Commission finds on reasonable grounds that the overwhelming majority of the civilian population in the Gaza Strip (at least 1.7 million people), have been forcibly transferred to the south and prevented from returning to their homes in the north. This is evident through the Commission’s findings that (i) the public statements provided by Israeli officials show the intent to secure control of the northern part of the Gaza Strip and to move the civilian population southward; (ii) the evacuation orders were provided intentionally and recklessly to displace the population forcibly; (iii) civilians continued being targeted throughout the evacuation process, including along routes and in places that had been designated as safe by the ISF; (iv) the creation of the road across the middle of the Gaza Strip was intended to prevent the civilian population from returning freely to the north; and (v) even if the civilian population was able to return, the scale of destruction in the north of the Gaza Strip makes it uninhabitable.

439. While evacuations are permitted for the security of the civilians involved or imperative military reasons, such as clearing a combat zone, they are only permitted for as long as the conditions warranting evacuation exist.⁴²⁵ Having analysed the evidence in totality, and considering the nature of the areas targeted, the number of casualties and level of destruction, the alleged military advantages and the types of weapons used, the Commission concludes on reasonable grounds that extensive attacks conducted in the north of the Gaza Strip, coupled with the largescale and disproportionate destruction of northern Gaza and the prohibition of return to the north and the absence of any evidence that military activities are still continuing in the north, show that the forcible transfer of the civilian population was not intended to be provisional or short term.

440. Through its analysis of the statements of Israeli officials and the methods and conduct of the ISF during the evacuations, the Commission concludes that Israel, as the Occupying Power, has forcibly transferred the civilian population within the Gaza Strip and that this constitutes a war crime and a violation of international humanitarian law.⁴²⁶ The Commission also concludes that, due to the conduct of the ISF in transferring civilians from the north to the south, the civilian population was (i) forced to flee their homes fearing for their safety; (ii) humiliated, degraded and attacked throughout their

⁴²⁵ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 129, p. 460.

⁴²⁶ Rome Statute, art. 8(2)(b)(viii); GCIV, art. 49; ICRC Customary International Humanitarian Law, Volume I: Rules, rule 129(A).

evacuation; (iii) forced to live in inhumane conditions at shelters lacking basic provisions; and (iv) prohibited from returning to their homes in the north, due to restrictions on movement and the largescale destruction of the north of the Gaza Strip. Additionally, it is reasonable to conclude that victims who were displaced have suffered and are suffering serious mental harm. As such, the Commission concludes that the forcible transfer of the civilian population in the Gaza Strip also constitutes cruel or inhuman treatment, both of which are war crimes.

Sexual violence, outrages on personal dignity, SGBV amounting to torture and inhumane and cruel treatment

441. Based on a review of many incidents since 7 October 2023, the Commission concludes that Israeli soldiers committed sexual and gender-based crimes against civilians, including during various incidents throughout the evacuation process in the Gaza Strip and prior to arrest in the Occupied Palestinian Territory, amounting to the war crimes of sexual violence, outrages on personal dignity and sexual and gender-based violence amounting to torture and inhumane and cruel treatment.

442. The consistent narratives of victims, together with factual findings above (see section “Gender-based violence”), show a clear pattern of ISF conduct aimed at humiliating and degrading civilians, with the underlying imposed humiliation intended to perpetuate Palestinian subordination in relation to the Israeli occupation. Moreover, these cases occurred in the wake of the 7 October 2023 attack on Israel and several of the crimes committed were photographed by soldiers and posted online or leaked. These facts lead the Commission to conclude that the physical and mental suffering was intended not only to humiliate, punish and intimidate the individual but the civilian population at large, causing great harm and mental suffering to the Palestinian community.

443. The Commission notes the context of the coercive circumstances around these acts, including threats and intimidation and other forms of duress, which was also inherent due to the armed conflict and the presence of Israeli soldiers. Acts of a sexual nature were committed by force, threat of force or coercion, causing great psychological harm to victims,⁴²⁷ even where there was no element of physical contact.⁴²⁸ The Commission also highlights that forced witnessing of acts of a sexual nature may cause the witness severe mental suffering, which may amount to an outrage upon personal dignity, inhuman or cruel treatment or torture. The Commission concludes, in cases where persons were forced to witness forced nudity of their family members, such acts were conducted to degrade, humiliate and punish the community as a whole. This caused severe mental suffering and amounted to inhumane treatment.

444. Men and boys were subjected to sexual and gender-based violence that amounted to torture or inhuman and degrading treatment. Men and boys were the primary target of: (i) forced public nudity while walking for prolonged periods of time in front of the victim's family and community during evacuations in the Gaza Strip; (ii) forced public stripping, including while blindfolded, tied to a chair, kneeling and/or with their hands tied behind their back; (iii) interrogations and/or physical and mental abuse while undressed; and/or (iv) forcing or coercing a person to commit degrading acts while naked, such as dancing without clothes while being filmed. Men were particularly

⁴²⁷ ICC Policy Paper on Sexual and Gender-Based Crimes, 2014, p. 3. See also, ICC Policy on Gender-based Crimes, December 2023, para. 44 and footnote 79. See also ICL_Guidelines_LR_SGBV_EN_Final_02-1.pdf (un.org)

⁴²⁸ <https://www.icc-cpi.int/sites/default/files/2023-12/2023-policy-gender-en-web.pdf>, para 62. The Hague Principles on Sexual Violence, pp. 45, 70-77

targeted in terms of being filmed or photographed while being subjected to sexual acts and in other degrading and humiliating circumstances. The Commission concludes that sexual and gender-based violence amounting to the war crime of outrages upon personal dignity were committed when male detainees were recorded by the ISF, while in extremely vulnerable situations and under duress, revealing their identity while confessing to acts of sexual violence against Israeli women and girls and when those recordings were publicly released.

445. Women and girls were subjected to gender-specific violence that amounted to torture, cruel or inhuman treatment and outrages upon personal dignity, including (i) female detainees were photographed and shamed online, sitting on front of an Israeli flag, with their hands tied, and/or were photographed in the intimacy of their bedroom; (ii) women were targeted by soldiers who recorded themselves ransacking homes in Gaza, including emptying drawers filled with lingerie, while mocking and humiliating women with gendered and sexualized insults; (iii) women were forced to remove their clothes and veil in public and/or walk in underwear for prolonged periods of time in front of their family and community members during evacuations in the Gaza Strip; (iv) women and girls, after being forced to remove their clothes in public, were sexually harassed by soldiers in front of their family and community.

446. The Commission concludes that acts of sexual violence took different forms when committed against male and female members of the community. Men and boys were subjected to specific persecutory acts (see section on gender persecution) but their experience of forced stripping, was not as severe as the experience of women and girls. The Commission particularly notes that female victims were forced to strip down to their underwear and remove their veils in public and in front of the community that has strict religious and cultural dress codes, particularly for women and girls.⁴²⁹ Several of these women were subjected to sexual harassment and physical and verbal abuse while vulnerable and exposed, and they were interrogated while physically abused and subjected to threats to their lives and persons. In one case, the surrounding men were made to watch the stripping and harassment of female members of the community. Palestinian women were also particularly targeted in relation to sexual harassment, gendered and sexualized insults and graffiti on sites attacked in Gaza.

447. The Commission has not seen any evidence that the Israeli authorities took any measures to prevent or stop acts of sexual violence or to identify and punish perpetrators. The Commission notes that many of these acts were filmed by soldiers themselves and published on social media and widely circulated. In the cases of mass arrests and forced public stripping reviewed by the Commission, the ISF has not made any statement on the reason for employing such a procedure. The humiliating and degrading treatment continued systematically during the military operations in the Gaza Strip and effected hundreds of men.

Starvation as a method of warfare

448. Israel, as the Occupying Power in the Gaza Strip and a party to the conflict, has the obligation under international law to ensure to the population under occupation all the objects necessary for their survival. That includes food, water, shelter, medical care, education, communications, and transport.

⁴²⁹ The ICC Gender Policy 2023 emphasizes the need to contextualize crimes and understands the survivor's point of view, stating that that forced removal of a veil may be experienced as "forced nudity" and may qualify as a form of sexual violence. <https://www.icc-cpi.int/sites/default/files/2023-12/2023-policy-gender-en-web.pdf>, para 62.

Israel has not only failed to provide these essential necessities of life, but it has acted to prevent the supply of these necessities by anyone else, including UN and other international humanitarian agencies and organisations.

449. The Commission notes that a siege as a method of warfare is not prohibited *per se*, provided that the purpose is to achieve a military objective, that it distinguishes between combatants and civilians, that it does not target civilians and that any harm it causes is proportionate to the military advantage sought. A siege is unlawful if the purpose is to starve a civilian population.⁴³⁰ Even if a siege is imposed to achieve a lawful military objective, civilians must be allowed the free passage of foodstuffs and other essential supplies.⁴³¹ Furthermore, a party that imposes a siege is obligated to provide access for humanitarian aid for the civilian population affected.⁴³² The Commission notes that, as early as 7 October 2023, Israeli officials made it clear that they would prevent basic necessities from reaching the population as a whole in the Gaza Strip. They declared what they called a “total siege”. The Commission finds that the statements of the Israeli officials were also clear about the motivation: a “total siege” was to be imposed on the Gaza Strip because of the attack of 7 October 2023 in the south of Israel and the supply of food and water, electricity, fuel and humanitarian aid into Gaza was to be blocked and conditioned at least upon the release of the hostages taken on 7 October 2023 (see paras 40, 86, 268, 269) or even on “total surrender”.

450. The Commission found that blocking water, electricity and fuel supplies, compounded with shutting borders that greatly restricted the flow of humanitarian aid into the Gaza Strip, were key components of the ISF’s siege strategy. The Commission also found above that the ISF destroyed the water and electricity infrastructure in the Gaza Strip and much of the other key infrastructures that was indispensable to the survival of the civilian population there (see section “Destruction of key infrastructure as a result of attacks and military operations”).

451. The civilian population was severely affected by the siege imposed by Israeli authorities, particularly due to scarcity of water and food. The Commission is aware of the terrible effect of the lack of food and water on vulnerable groups, including children and pregnant and lactating women. The destruction of bakeries, agricultural land, fisheries and other civilian infrastructure as a result of Israel’s military operations has effectively destroyed local food production and thereby further limited availability and access to water and food. The Commission reiterates that this infrastructure and associated buildings are *prima facie* civilian objects (see section “Attacks on civilians, civilian objects and objects indispensable to the survival of the civilian population”) and must not be military targets. Within this context, attacks on aid convoys and blocking or imposing severe restrictions on the entry and distribution of humanitarian assistance have further exacerbated the food crisis. The Commission notes that the entire population of the Gaza Strip is now facing high levels of acute food insecurity, the most acute situation being reported from the northern parts of the Gaza Strip (see section “Famine and severe hunger”). Furthermore, the lack of electricity and fuel has impacted the lives of civilians in many ways: the functioning of water and sanitation facilities was halted, and this led to the shutdown of all five Gaza wastewater treatment plants by 18 October 2023, resulting in sewage and solid waste discharge in the streets (see para 278). The Commission finds that Israeli authorities, through the manner in which they have conducted their military campaign in the Gaza Strip, have committed the war crime of intentionally

⁴³⁰ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 53.

⁴³¹ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 53.

⁴³² ICRC Customary International Humanitarian Law, Volume I: Rules, rule 55, p. 197.

using starvation of civilians as a method of warfare by depriving the civilian population of the Gaza Strip of objects indispensable to their survival. Furthermore, as the Occupying Power, Israel has not only failed to ensure itself the provision of supplies essential to the survival of the civilian population of the occupied territory (despite having the legal obligation and the means to effect it) but it has also intentionally impeded supplies from entering the Gaza Strip to reach the civilian population.

Collective punishment

452. The Commission recalls that the prohibition on collective punishment is an established norm of customary international law.⁴³³

453. The Commission finds that Israeli authorities and the ISF have committed violations and crimes during the military operation in the Gaza Strip, some of which may have been acts of retaliation against the Palestinians in the Gaza Strip for the attack by the military wing of Hamas and other non-State armed groups in southern Israel on 7 October 2023. This is evident in statements made by Israeli officials suggesting a general motivation of vengeance, as well as actions carried out by ISF on the ground.

454. The Commission relied on the factual and legal findings in relation to widespread killing and injuring of civilians and destruction of civilian property, direct attacks against civilians and civilian objects (see section “Directing attacks against civilians and civilian objects”), outrages upon personal dignity, inhuman or cruel treatment (see section “Sexual violence, outrages on personal dignity, SGBV amounting to torture and inhumane and cruel treatment”), forcible transfer (see section “Forcible transfer”) and starvation as a method of warfare (see section “Starvation as a method of warfare”). In all cases examined by the Commission, the primary victims in the Gaza Strip were civilians. This was the case even where the ISF claimed that it had targeted legitimate military objectives, and the Commission found evidence supporting such a claim. The Commission finds that these acts either resulted in a punishment imposed on the civilian population indiscriminately or were intended as such.

455. The Commission finds that the violations stemmed from the intention of the Israeli authorities to punish Palestinians in the Gaza Strip as a whole, due to their alleged collective association with and support of Hamas and other Palestinian armed groups. This is evident, for example, in the statement of Israeli Prime Minister Benjamin Netanyahu who vowed to inflict “mighty vengeance” on the “wicked city” and stated that Israel will operate forcefully everywhere (see para 34). On 14 October 2023, Israeli President Issac Herzog stated, “it’s an entire nation out there that is responsible. It is not true, this rhetoric about civilians who were not aware and not involved. It is absolutely not true.”⁴³⁴ (see more in section *Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population*) In another example, Israel Katz, the Israeli Minister of National Infrastructure, Energy, and Water, said that the water and electricity cutoff “is what the nation of child killers deserved”.

456. The Commission finds that, in some cases, Israeli authorities and officials punished the civilian population in Gaza collectively for their association with Hamas and other Palestinian armed groups and this amounted

433 ICRC Customary International Humanitarian Law, Volume I: Rules, rule 103; IAC: GCIV, art. 33; API, art. 75(2)(d); NIAC: APII, art. 4(2)(b). Note, collective punishment is not a specific war crime under the Rome Statute.

434 <https://twitter.com/Sprinter99800/status/1713064886027063584>.

to collective punishment in violation of the established norm of customary international humanitarian law.

B. Crimes against humanity (contextual elements)

457. Crimes against humanity are committed when one of the underlying prohibited acts has been committed as part of a widespread or systematic attack directed against any civilian population.⁴³⁵ The *chapeau* elements of crimes against humanity must first be met prior to examining the underlying acts as a specific crime. The requisite chapeau elements are: (i) there must be an attack involving “multiple commission of acts”; (ii) the attack must be directed against any civilian population; (iii) the attack must be widespread or systematic; and (iv) the acts were committed as part of the attack.⁴³⁶ The Rome Statute requires the attack to be pursuant to or in furtherance of a State or organisational policy to commit such attack.⁴³⁷

458. The Commission finds that requisite chapeau elements have been fulfilled, namely: (i) the actions of the ISF and Israeli authorities were part of a larger campaign or operation, carried out as part of an attack; (ii) the victims were overwhelmingly civilians and the attack was directed against the civilian population in the Gaza Strip; (iii) based on the scale of the attacks, and considering the effects and the number of victims, the actions of the ISF and the Israeli authorities were widespread, and the pattern of the ISF’s actions and events generally since 7 October show that the overall conduct of the military operations has been systematic; and (iv) there is a clear nexus between the acts committed and the widespread and systematic attack. The Commission also finds that in the absence of an official written policy to commit an attack on the civilian population in the Gaza Strip, such policy can be inferred from the findings that the attack was widespread *and* systematic, directed *against* the civilian population, and the ISF’s actions were consistent with statements made by Israeli officials.

C. Crimes against humanity (underlying acts)

459. Having found that: (i) the following underlying acts were committed as war crimes; and (ii) that the chapeau elements for crimes against humanity have been fulfilled, the Commission notes that acts that amount to war crimes and crimes against humanity share similar elements. It finds that the underlying acts of murder, forcible transfer and inhuman and cruel treatment also amount to crimes against humanity. Furthermore, the Commission also finds that extermination and gender persecution, as crimes against humanity, were committed, as discussed below.

Extermination

460. Extermination, as a crime against humanity, is the killing of one or more persons, including by inflicting conditions of life calculated to bring about the destruction of part of a population,⁴³⁸ where the killing constituted or was part

⁴³⁵ Rome Statute, art. 7(1). The underlying acts include the crimes of murder, deportation or forcible transfer of population, imprisonment or other severe deprivation of physical liberty in violation of fundamental rules of international law, torture, rape or any other form of sexual violence of comparable gravity, apartheid and other inhumane acts of a similar character intentionally causing great suffering, or serious injury to body or to mental or physical health.

⁴³⁶ Rome Statute, art. 7(1).

⁴³⁷ Rome Statute, art. 7(2)(a); ICC, Elements of Crimes, art. 7(3), including fn. 6.

⁴³⁸ Rome Statute, art. 7(1)(b) and 7(2)(b); ICC, Elements of Crimes, art. 7(1)(b)(1).

of a mass killing of members of a civilian population.⁴³⁹ This crime is associated with the established obligation under customary international humanitarian law that requires parties to a conflict to allow and facilitate rapid and unimpeded passage of humanitarian relief for civilians in need.⁴⁴⁰

Direct means (killing)

461. Having concluded, based on reasonable grounds, that the crime of murder as a crime against humanity and war crime has been committed, the Commission analysed the scale of the killings.

462. The Commission reiterates its findings that (i) the ISF had intentionally directed its attacks against the civilian population in the Gaza Strip; (ii) the number of casualties due to the military operations and the high number of civilians displaced indicate that the attack, as a whole, was carried out indiscriminately without due consideration to civilian status; and (iii) the actions were conducted with the knowledge that they would cause extensive and widespread casualties, including deaths, of civilians.

463. The Commission also notes that the killings of civilians were conducted in a large-scale manner over a significant period of time and widespread geographical area. The victims were not singled out or targeted as individual civilians. On the contrary, it was evident they were intentionally targeted collectively because the ISF considered the civilian population as a whole to be associated with Hamas and other armed groups.

Indirect means (creation of conditions of life)

464. The Commission has found, as discussed above, that, through their military operations in Gaza and the imposition of a total siege, Israeli authorities have committed the war crime of intentionally using starvation of civilians as a method of warfare by depriving the civilian population of objects indispensable to their survival, including cutting off access to food, water, shelter and medical care and wilfully impeding relief supplies. Furthermore, as the Occupying Power, Israel has not only failed to ensure the provision of supplies essential to the survival of the civilian population of the occupied territory, despite having the means to effect it, but it has intentionally impeded such supplies from entering into the Gaza Strip to reach the civilian population.

465. The Commission highlights the evidence and reports it has reviewed that hospitals have been unable to function properly due to (i) the cutoff of water, electricity and fuel supplies; and (ii) the lack of medical equipment, medicine and other supplies that have been blocked by the Israeli authorities. The Commission finds that the ISF has blocked and restricted entry of humanitarian aid and assistance into the Gaza Strip with the knowledge and intention that the civilian population will be harmed.

466. Furthermore, the Commission notes the destruction of infrastructure (including power stations, WASH facilities and schools) and housing directly affect the civilian population in Gaza as these structures are essential to their survival. The destruction of these structures has led to the denial of the civilian population access to clean water, food, education and their homes.

467. The Commission also notes that, as a consequence of the ISF's military operations and forced evacuations amounting to forcible transfer, civilians have been forced to flee their homes and live in shelters and camps. Many civilians have been forced to live in conditions that were not only inhumane, degrading and humiliating, but dangerous and unsafe.

⁴³⁹ ICC, Elements of Crimes, art. 7(1)(b)(2).

⁴⁴⁰ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 55.

468. The Commission concludes that the Israeli authorities have committed the crime against humanity of extermination of part of the civilian population in the Gaza Strip through direct and indirect means.

Persecution based on gender

469. Persecution is “the intentional and severe deprivation of fundamental rights contrary to international law by reason of the identity of the group or collectively” which includes political, racial, national, ethnic, cultural, religious and gender grounds.⁴⁴¹ In particular, gender persecution is the deprivation of fundamental rights based on gender. Gender persecution includes conduct committed against both men and women who are targeted separately or differently based on gender.⁴⁴²

470. The Commission finds that Israeli forces have committed the crime against humanity of persecution based on gender. The Commission concluded above that, since 7 October 2023, Palestinian men and boys in the Gaza Strip have been subjected to severe deprivation of fundamental rights, including the right to be free from torture and cruel, inhuman and degrading treatment without discrimination. The Commission notes that the violations in most cases had a gender dimension and that the physical and psychological violence directed at Palestinians had sexual characteristics, such as forcing a person to strip naked in public. The crimes were intended to inflict severe humiliation on the victims and, when others were forced to watch, either in person or by disseminate digital content, they were also intended to intimidate the larger community.⁴⁴³

471. The Commission now concludes that men and boys have experienced specific acts based on gender to punish them in retaliation for the crimes committed on 7 October. The ISF specifically targeted men and boys on the ground of gender, based on the following facts documented by the Commission: (i) only men and boys were repeatedly filmed and photographed by soldiers while subjected to sexual violence or sexual torture and ill-treatment, including while wholly or partly naked, blindfolded, kneeling on the ground, tied and/or subjected to physical abuse; (ii) digital footage of Palestinian men and boys wholly or partly naked was disseminated online by ISF soldiers operating in Gaza; (iii) statements by Israeli officials regarding those responsible for the attacks on 7 October implicitly singled out male perpetrators, attempting to dehumanize and vilify Palestinian men with references to “human animals”, “barbarism”, “rapists” and “ISIS”; and (iv) videos of alleged male perpetrators of sexual violence committed in Israel on 7 October were made and disseminated by the ISF, revealing the identities of Palestinian men despite the absence of due process, formal prosecution and a verdict by a court. The Commission finds that the treatment of men and boys was intentionally sexualized as an act of retaliation for the attack of 7 October 2023 in southern Israel, with the intention to punish, humiliate and degrade Palestinian men and boys, including by “feminising” and invoking their “indignity”. Personal motives of revenge do not negate a discriminatory intent but constitute aggravating factors; the acts were carried out both in revenge and with the purpose of punishing and humiliating the men and boys.⁴⁴⁴

472. The Commission concludes that the ISF’s gender-based discriminatory intent intersects with other grounds for persecution. The persecutory acts based

⁴⁴¹ Rome Statute, art. 7(2)(g).

⁴⁴² <https://www.icc-cpi.int/sites/default/files/2023-12/2023-policy-gender-en-web.pdf>, para 50.

⁴⁴³ <https://www.icc-cpi.int/sites/default/files/2023-12/2023-policy-gender-en-web.pdf>, footnote 79.

⁴⁴⁴ <https://www.icc-cpi.int/sites/default/files/2022-12/2022-12-07-Policy-on-the-Crime-of-Gender-Persecution.pdf>, para 52.

on gender that were documented by the Commission intersect with the systematic discrimination against Palestinians based on nationality, ethnicity, culture and religion. Furthermore, men and boys were particularly targeted because of the ISF's presumptions of their support, activity or affiliation with Hamas and other Palestinian armed groups.

473. The Commission has found that women and girls were targeted on the basis of gender in relation to direct attacks, shaming online, gendered and sexualized graffiti and forced removal of the veil during ISF military operations and evacuation of civilians in the current hostilities.

474. The Commission finds that ISF soldiers were operating within a permissive culture that allowed – and may have even encouraged – them to humiliate and degrade Palestinians on the basis of gender. The Commission notes that in two cases Israeli soldiers, in one of the cases in collaboration with settlers, have committed acts with similar persecutory characteristics intended to punish, humiliate and intimidate Palestinian men and boys in the West Bank and Israel as well as the Gaza Strip (see section “Developments in the West Bank, including East Jerusalem”).

D. Responsibility of commanders or other superiors

475. The Commission emphasises that military commanders may be held criminally responsible for the acts of subordinates who were under their effective command and control.⁴⁴⁵ There are two circumstances under which criminal liability arises by virtue of command responsibility: where subordinates commit criminal acts pursuant to the direct orders of their commanders; where commanders who know or ought to know about the actual or possible commission of criminal acts by subordinates and fail to take measures to prevent the subordinates from committing those acts or fail to submit the matter to the competent authorities for investigation and prosecution.

476. The Commission also notes that individual criminal responsibility can attach to political leaders under superior responsibility.⁴⁴⁶ A superior shall be criminally responsible for crimes committed by subordinates under their effective authority and control, where the superior either knew or consciously disregarded information that clearly indicated the subordinates were committing or about to commit crimes, the crimes were within the effectively responsibility and control of the superior; and failed to take all necessary and reasonable measures to prevent or repress the commission of the crimes or submit the matter to the competent authorities for investigation and prosecution.

477. The Commission has established the names and identities of individuals most responsible for the crimes analysed above, including war crimes and crimes against humanity. The Commission finds, on reasonable grounds, that these individuals either ordered the commission of the crimes or knew, should have known or consciously disregarded information clearly indicating that crimes were being committed, and failed to take any measures to prevent the crimes or submit the matter to competent authorities. The Commission conclude on reasonable grounds that individuals who bear the most responsibility for the international crimes, violations and abuses that it has investigated in this conference room paper include senior members of the political and military leadership of the Israeli State, including members of the War Management Cabinet and the Ministerial Committee on National Security,

⁴⁴⁵ Rome Statute, art. 25(a).

⁴⁴⁶ Rome Statute, art. 25(b).

other Ministers of the Government and leaders of the ISF. The Commission will continue its investigations focusing on individual criminal responsibility and command or superior responsibility.

E. Violations and abuses of international human rights law

478. The Commission concludes on reasonable grounds that the ISF has committed serious violations and abuses of international human rights law in the Gaza Strip since 7 October 2023. The violations include the violations of the right to life⁴⁴⁷ and the right not to be subjected to torture or to cruel, inhuman or degrading treatment or punishment.⁴⁴⁸ Furthermore, the Commission also finds, on reasonable grounds, that Israel violated the right to liberty and personal security of the Palestinian civilians arrested and detained⁴⁴⁹ and unlawfully interfered with the civilians' privacy, family and home.⁴⁵⁰

Economic, social, and cultural rights

479. Israel's tightening of the siege of Gaza has resulted in the implementation of blockades and limitations of essential supplies and necessities, which led to the severe restriction of basic necessities for the preservation of life. (For the discussion and factual findings, see section "The direct impact of the "total siege" on the civilian population"). The Commission finds that these restrictions imposed severe hardship on the civilians in the Gaza Strip. The evidence of this hardship is undeniable. The situation was exacerbated by hospitals being forced to function without essential medical supplies, including equipment and medicines (see paras 255, 267, 310, 311, 412 and 465). Another aggravating factor was the attacks on infrastructure that resulted in violations of the rights to food, water, housing, sanitation, education, hygiene and medical services, work and an adequate standard of living.⁴⁵¹ Furthermore, families were forced to flee their homes and find shelter in overcrowded spaces that were often unfit for human habitation. The Commission notes that the consequences of the restrictions were clear and well-documented, constituting human rights atrocities.

480. The Commission concludes that the military operations and the siege in the Gaza Strip have resulted in the denial of access to the rights to adequate food, to adequate housing, to education, to health, to social security and to water and sanitation. The civilian population continue to live in extreme unsanitary conditions without access to essential health and medical care. The entire population in Gaza has endured high levels of acute food insecurity for many months, due to the lack of access to food (see section "Famine and severe hunger").⁴⁵² Now the entire population faces famine, with deaths from starvation increasing and large numbers of children suffering from acute malnutrition resulting in wasting. Israel, as the Occupying Power, has the legal obligation to ensure that all human rights of all Palestinians in the Gaza Strip are protected and fulfilled.

⁴⁴⁷ ICCPR, art. 6(1).

⁴⁴⁸ ICCPR, art. 7.

⁴⁴⁹ ICCPR, art. 9(1).

⁴⁵⁰ ICCPR, art. 17(1).

⁴⁵¹ ICESCR, arts. 11 and 12.

⁴⁵² Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), Order (28 March 2024), para. 21, <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf>

Gender-based violence

481. Gender-based violence committed by the ISF against the civilian population in Gaza since 7 October 2023 has constituted grave human rights violations, including sexual violence, sexualized torture and ill-treatment, sexual harassment and sexual abuse. These violations have taken place in Palestinian homes, during evacuations in Gaza, in custody and online. The deprivation of fundamental human rights and dignity of women, men, boys and girls include the right to be free from cruel, inhuman and degrading treatment, the right to due process in criminal proceedings, including the right to be considered innocent until proven guilty, the right to privacy and the right to be free from discrimination (see sections “Sexual violence, outrages on personal dignity, SGBV amounting to torture and inhumane and cruel treatment and Persecution based on gender”).

482. For women, the deprivation of the right to health requires special attention, as women and girls face discrimination due to characteristics related to their sex and gender, including in relation to accessing sexual and reproductive health care, gender specific harms related to pregnancy and lactation, maintaining menstrual hygiene and dignity, and the consequences of bearing the main responsibilities to care for young children in unthinkable circumstances. The Commission concludes that Israel, as the Occupying Power, has the legal obligation to ensure that the human rights of women and girls are protected and fulfilled.

483. Palestinian women were targeted and subjected to specific psychological violence and sexual harassment online (see section “Online harassment and shaming in the wake of 7 October”). Women were also the primary target of sexual harassment, including gendered and sexualised harassment, in the form of graffiti on attacked sites in Gaz and in videos recorded by soldiers during ground operations in Gaza. The Commission concludes based on the circumstances and context of such acts, that gender-based violence was directed at Palestinian women as a means to humiliate and degrade the women individually and the Palestinian population as a whole. It considers these acts as intentionally done to project Israeli national masculinity.

484. The Commission finds that gender-based violence committed against the civilian population in Gaza since 7 October 2023 has resulted in grave human rights violations. The violations include deprivation of fundamental human rights, such as the right to life, the right to be free from cruel, inhuman or degrading treatment and the right to be free from discrimination (see sections on torture, sexual violence and gender persecution). Forcing women to undress in public constitutes sexual violence against women and is a form of discrimination prohibited by the Convention on the Elimination of all forms of Discrimination against Women, to which Israel is a state party, and a violation of human rights.⁴⁵³ The Commissions finds that this constituted grave human rights violations by ISF soldiers.

Violations of children’s rights

485. The Commission finds that ISF soldiers have committed grave violations of the human rights of children in the Gaza Strip since 7 October 2023, in contravention of the special protection accorded to children and their rights under the UN Convention on the Rights of the Child (CRC). The Commission cannot envisage a more serious situation of violation of children’s rights than this.

⁴⁵³ General Recommendation 30 of the Committee on the Elimination of Discrimination against Women, para. 34.

486. Specifically, Israel has violated children's fundamental rights to life, survival and development under article 6 of CRC. Its acts have resulted in unprecedented numbers of children in the Gaza Strip being killed or injured, including as a result of physical and mental violence.⁴⁵⁴ The Commission finds that Israel has failed to safeguard children's right to survival and development but, in most cases reviewed by the Commission, Israel harmed children as a result of its military policies and practices. Israel has failed to act in the best interests of children, as in law it is required to do.⁴⁵⁵ It has violated their right to participation in all matters affecting them and their lives, in accordance with their age and maturity.⁴⁵⁶

487. ISF has caused immense destruction of residential homes in the Gaza Strip and forced the evacuation of 80 percent of the population, around a million children, thus denying the right of every child to a standard of living adequate for physical, mental, spiritual, moral and social development.⁴⁵⁷ Additionally, by directly targeting and destroying civilian infrastructure, Israel has systematically created conditions that impeded children's rights to health facilities and the highest attainable standard of physical and mental health⁴⁵⁸ and to education⁴⁵⁹, which are also associated with children's rights to rest and leisure and to engage in play and recreational activities⁴⁶⁰ and freedom of expression⁴⁶¹.

488. As discussed above (see section "Starvation as a method of warfare"), Israel is responsible for using starvation as a method of warfare and has wilfully impeded the ability of humanitarian and other relevant actors to access and assist affected children in the Gaza Strip. Israel has therefore failed to ensure children their right of access to necessities for life.⁴⁶² Israel is in violation of article 38 of the CRC which obligates States Parties to respect rules of international humanitarian law applicable to children and to take all feasible measures to ensure protection and care of children affected by armed conflict. Importantly Israeli attacks on civilian locations have resulted in children being orphaned or otherwise separated from their families, a violation of article 9 of the CRC.⁴⁶³

Incitement to discrimination, hostility or violence

489. The Commission reviewed statements made by (i) senior Israeli government and political officials; (ii) ISF members; (iii) media personalities; and (iv) members of organisations or groups (see section "Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population"). Article 20(2) of the ICCPR provides that "[a]ny advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence shall be prohibited by law." For each of these four categories of persons, the Commission analyses their statements, taking into account: (i) context; (ii) speaker; (iii) intent; (iv) content and form; (v) extent of the speech act; and (vi) likelihood, including imminence.

⁴⁵⁴ CRC, art. 19. See also ICCPR, art. 7.

⁴⁵⁵ CRC, art. 3.

⁴⁵⁶ CRC, art. 12.

⁴⁵⁷ CRC, art. 27.

⁴⁵⁸ CRC, art. 24.

⁴⁵⁹ CRC, arts. 28, 29.

⁴⁶⁰ CRC, art. 31.

⁴⁶¹ CRC, art. 13.

⁴⁶² CRC arts 6, 27(3).

⁴⁶³ CRC art. 9; International Covenant on Economic, Social and Cultural Rights (ICESCR), art. 10, ICCPR, art. 23.

Context

490. Persons in all four categories made statements, often inflammatory statements, in the context of the 7 October 2023 attack in the south of Israel by the military wing of Hamas and other Palestinian non-State armed group. Israel political and military leaders, including the President, the Prime Minister, the Defence Minister, other ministers, members of the Knesset and others (see section “Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population”), have continued to make statements while ISF’s military operations in the Gaza Strip have been underway.

491. The Commission notes that the context is crucial in assessing the nexus between the statements and their likelihood to incite discrimination, hostility or violence against the target group, namely Palestinians. Given that these statements were given immediately after the attack in Israel and throughout the ISF military operations in the Gaza Strip, the Commission concludes it highly likely that the statements from all four categories of persons could incite discrimination, hostility or violence against Palestinians.

492. Many statements were disseminated on various platforms, including popular social media platforms, within a relatively short timeframe immediately after the attack in southern Israel. It is reasonable to foresee that, during such a sensitive period, an audience would be provoked and incited to commit acts of violence against Palestinians.

Identity of speaker

493. As discussed above (see section “Incitement by Israeli political and military leaders to violence, vengeance and collective punishment against the Palestinian population”), many prominent Israeli officials made statements in response to the 7 October attack. The Commission notes that some statements were made by speakers with no formal role in deciding and implementing policies but, because of their positions, their statements may incite others to violence. For example, on 14 October 2023, President Issac Herzog stated, “It’s an entire nation out there that is responsible. It is not true, this rhetoric about civilians who were not aware and not involved. It is absolutely not true.” The Commission considers that the position of the speaker within a society is important in assessing the likelihood of incitement. The Commission finds that Israeli officials who hold positions such as the president, prime minister, cabinet members or ministers in the government, members of the Knesset and high-level ISF members (such as commanders) are more likely to incite their audience than low-level ISF soldiers.

Intent

494. Ascertaining the intent of the speaker is of great significance in assessing whether speech has violated article 20(2) of the ICCPR. At the outset, the prohibition under article 20(2) must be read in conjunction with the right promulgated under article 19, the right to hold opinions without interference and to express them. The Commission finds that several individuals, all of whom have positions of influence over their audience, intended to incite others to commit acts of violence against Palestinians in the Gaza Strip. This is evident through a few examples, discussed below.

Content and form

495. The content of a speech is crucial in analysing the extent to which the speech was provocative and inciting. The Commission notes the statement of Israeli Minister of Heritage Amihai Eliyahu, who stated in a radio interview that dropping an atomic bomb on Gaza was one of the options in Israel’s

military operations. He also noted that “there is no such thing as non-involved in Gaza”. This statement was clear in that it specifically suggested that, for the speaker, the use of extreme measures, even an atomic bomb, was a legitimate military option. The statement accused all Palestinians of being guilty for the crimes of the military wing of Hamas and other non-State armed groups on 7 October 2023 in the south of Israel. In its analysis, the Commission finds that the content was clear and the message was inciting to discrimination, hostility and violence.

Extent of the speech

496. The extent of the speech takes into consideration “the reach of the speech act, its public nature, its magnitude and size of its audience”.⁴⁶⁴ It can be inferred, due to the public nature and form of dissemination, that the statements made on social media platforms, radio or television would have a wide reach. Furthermore, statements made by high-ranking officials often get replicated in several mediums, including online (for example, reposted or shared further) and in print form (for example, newspapers).

497. Therefore, the Commission finds that all the statements it reviewed would have had a wide reach to their audience through various means.

Likelihood of action, including imminence

498. The Commission notes that direct and public incitement to commit genocide is an inchoate crime under international criminal law.⁴⁶⁵ Similarly, to constitute a violation of article 20(2) of the ICCPR, the action advocated by the speaker need not be executed. Incitement in itself is sufficient. However, there should be a certain degree of risk and probability that the statement would be acted upon.

499. The Commission considers that ‘context’ and ‘speaker’ are two crucial elements in assessing whether the statement is likely to be acted upon. First, in relation to context, the Commission notes that all the statements reviewed were disseminated as a result of the 7 October 2023 attack in Israel. Given the seriousness of the crimes committed by the military wing of Hamas and other non-State armed groups, those who hear or read a statement might be provoked easily due to the sensitivity of the subject. Furthermore, the Commission notes that speakers with a high-level position (including administrators of online groups) are more likely to influence their audience than individual with a low-level position, such as a low-level soldier.

500. In relation to the statements it reviewed, the Commission finds that many statements amounted to a violation of article 20(2) of the ICCPR. One prominent example is the statement made by Israeli Prime Minister Netanyahu, in which he vowed to inflict “mighty vengeance” on “all of the places which Hamas is deployed, hiding and operating in, that wicked city, we will turn them into rubble.” The Commission finds that (i) the Prime Minister is an influential individual due to his political position; (ii) his statement had a wide reach globally; and (iii) due to the nature of his position, his statement is likely to incite others to discriminate, be hostile or commit violence against Palestinians. In relation to the content, while he did not call directly for violence against Palestinians, taking account of the context and the content, namely calling Gaza ‘that wicked city’ and stating that Israel will turn Hamas hiding places into rubble, the Commission concluded that the statement is likely to incite others to discriminate against, be hostile towards or commit violence against Palestinians in the wake of the 7 October 2023 attack in the

⁴⁶⁴ A/HRC/22/17/Add.4, para. 29(e).

⁴⁶⁵ Rome Statute, art. 25(3)(e).

south of Israel. In relation to intent, the Commission finds that the statement was disseminated intending to enflame and provoke the Israeli population to act upon the anger felt toward Palestinians due to the actions of the military wing of Hamas and other non-State armed groups. Similarly, this applies to other members of the Israeli government and military who made similar statements.

F. Violations of international human rights law and international humanitarian law in the West Bank

Violations by ISF soldiers

501. The Commission finds that ISF soldiers in the West Bank and Israel committed similar violations as they did in the Gaza Strip (see section “Persecution based on gender”). Israeli soldiers, in some cases together with Israeli civilians, have committed acts with similar persecutory characteristics intended to punish, humiliate and intimidate Palestinian men. In two cases documented by the Commission in the West Bank and Israel, victims were subjected to forced public stripping and sexual, physical and mental abuse. The sexual violence was also filmed and/or photographed and the footage disseminated online. In a third case, Israeli civilians committed sexualized desecration of the bodies of Palestinian men. Israel is responsible to investigate and hold their citizens accountable for violations, committed within Israel’s effective control, and to ensure full respect of international human rights law. The Commission also reiterates its findings on incitement to discrimination, hostility or violence (see section “Incitement to discrimination, hostility or violence”) where it finds that statements made by Israeli officials could incite others to discrimination, hostility or violence.

502. The Commission draws attention to one case in mid-October 2023 where ISF soldiers and armed settlers severely degraded, humiliated and attacked two male human rights defenders and a Bedouin man, one of whom was also sexually assaulted (see paras 392-397). Throughout the inhumane ordeal, in two separate instances where Israeli Civil Administration officers and police were at the scene, none intervened and all left without stopping the mistreatment, thus consenting to or acquiescing in the settlers’ actions against the victims. Similarly to the cases in the Gaza Strip, the men were undressed and photographed and photos of them were disseminated online. The Commission concludes that two human rights defenders were victims of torture, which is prohibited by the ICCPR and the Convention against Torture and is a *jus cogens* norm of international law, and this amounts to a war crime. The Commission also finds that two of the men, the human rights defenders, were subjected to sexual violence and abuse that amounts to torture and inhumane treatment, both of which are war crimes.

503. In one case in Hebron, six men were severely mistreated while detained by ISF (see para 388). The Commission concludes that members of the ISF committed acts that amount to violations of international humanitarian law, namely torture, cruel, inhuman or degrading treatment, and outrages upon personal dignity, all of which are war crimes. All the detainees were, to one degree or another, undressed or completely naked while they were mistreated and filmed. The Commission’s conclusion is based on the following: (i) six men were undressed, including two who were completely naked, with their genitals exposed in an open public space; (ii) all the men were lying on the ground and blindfolded throughout the ordeal; (iii) one man, who was completely naked, was motionless; (iv) one man was crying out as he was being kicked on the ground; (v) a soldier stepped on one man’s face as the latter was on the ground, blindfolded, with his hands and feet tied, and this man was then

seen crying out as he was dragged by his feet; and (vi) these acts of a sexual nature were filmed and the footage disseminated online. In relation to this case, the Commission finds that the ISF members (i) committed sexual violence; (ii) inflicted severe physical and mental pain on the victims through sexual torture and inhumane acts; and (iii) humiliated the victims and degraded their personal dignity.

Settler violence

504. The Commission has observed a surge of settler attacks on Palestinians and the Bedouin communities in the West Bank immediately after 7 October 2023 (see section “Surge in settler violence since 7 October, including increased numbers of settlers armed and in military uniform”). Attacks by settlers included demands that the communities leave within 24 hours, accompanied by destruction of property, physical assault, use of live ammunition and weapons, and threats of further violence. Settler attacks were mostly carried out in the open and, in some instances, in the presence of ISF soldiers who escorted and protected the settlers and even participated in the violence against the communities. In the first two weeks after the start of the current hostilities, Israeli Minister of National Security Itamar Ben Gvir armed more than 700 settler security militias with 7,000 rifles (as of 1 November 2023). Based on this and evidence of victims of and witnesses to settler attacks, the Commission finds that the violent acts committed by settlers in the West Bank were supported by the State of Israel and its agents.

505. Based on the Commission’s investigation into other cases involving settler violence (see section “Settler violence in Qusra, Nablus on 11 October and attacks on the funeral on 12 October”), the Commission finds that the Israeli government and ISF have not only failed to safeguard the rights of the Palestinians and the Bedouin communities in the West Bank from settler violence but have permitted, fostered and instigated a campaign of settler violence against them.

506. The Commission finds that Israel, as a State Party to the ICCPR, CAT and CRC, violated the human rights of Palestinians and the Bedouin communities, including (i) the right to life;⁴⁶⁶ (ii) the right not to be subjected to torture or to cruel, inhuman or degrading treatment;⁴⁶⁷ (iii) the right to liberty and security of the person;⁴⁶⁸ (iv) the right to privacy, family and home;⁴⁶⁹ (v) the right to shelter and livelihood; and (vi) other human rights, and failed to prevent human rights violations.

507. The Commission also finds that Israel, as the Occupying Power in the West Bank, has committed violations of international humanitarian law within the context of the occupation. The Palestinians and the Bedouin communities within the West Bank are protected persons under the Fourth Geneva Convention. Israel, as the Occupying Power, must ensure that the population enjoys the respect for their persons, their honour and their family in accordance with their rights. Furthermore, Israel must ensure that protected persons are treated humanely at all times and are protected especially against all acts of violence or threats thereof.⁴⁷⁰ Israel has failed to meet these international legal obligations. The Commission notes that Israel has also violated international humanitarian law applicable within an occupation, namely that family life⁴⁷¹

⁴⁶⁶ ICCPR, art. 6(1); CRC, art. 6(1).

⁴⁶⁷ ICCPR, art. 7.

⁴⁶⁸ ICCPR, art. 9(1).

⁴⁶⁹ ICCPR, art. 17(1).

⁴⁷⁰ GCIV, art. 27.

⁴⁷¹ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 105; GCIV, art. 27.

and private property⁴⁷² must be respected. In relation to the increase of displacement due to an intensification of settler violence since 7 October 2023, the Commission finds that Israel's failure to ensure investigation, prosecution and accountability for victims of settler violence – including criminal acts committed by members of the ISF, Civil Administration police and civilians – contributed to the coercive environment that led to the displacement of Palestinians and the Bedouin communities. The Commission reiterates that the permissive attitude of the Israeli government, that at times condones, encourages and directly engages in settler violence, is directly linked to the larger context of the Israeli occupation and settlement expansion, which is a violation of international humanitarian law.⁴⁷³

G. Violations committed by Palestinian armed groups in the Occupied Palestinian Territory

Killing and desecration of bodies of suspected collaborators

508. The Commission concludes that two suspected collaborators were killed by a group of Palestinians in Tulkarem on 24 November 2023 and their bodies desecrated. One of the men's bodies was stripped and subjected to sexualized desecration. The Commission notes that, under international human rights law, everyone has the right to life under art. 6 of the ICCPR and a sentence of death may be imposed only for the most serious crimes in accordance with the law in force at the time of the commission of the crime. Furthermore, all persons shall be entitled to a fair and public hearing by a competent, independent and impartial tribunal established by law and everyone charged with a criminal offence shall have the right to be presumed innocent until proved guilty according to law, as required under article 9 of the ICCPR.

509. The Commission concludes that these killings and acts of sexual desecration of the bodies were violations of international human rights law.

⁴⁷² ICRC Customary International Humanitarian Law, Volume I: Rules, rule 51(c).

⁴⁷³ ICRC Customary International Humanitarian Law, Volume I: Rules, rule 130; GCIV, art. 49.