April 2026

Legal Briefing: Corporate liability of energy corporations in relation to Israel's violations of international law

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I. Summary

- Any aid or assistance or other forms of involvement (including profiting) by energy companies in Israel's continuing international crimes is illegal and constitutes complicity.
- All the activities performed by companies involved in Israel's energy sector (exploration, extraction, import, export, etc.) risk complicity in Israel's grave violations of international law.
- The relationships, activities, goods, and/or services of energy companies involved in operations with Israel or in Israel or the occupied Palestinian territory may trigger corporate civil and criminal responsibility and/or civil and criminal responsibility of executives, board members, and/or employees, for their involvement in international crimes.
- The conduct of corporate entities and/or their executives, board members, or employees may be criminally investigated and prosecuted by national courts, the International Criminal Court, by other States under the principle of universal jurisdiction, or by any future international criminal tribunal competent to address such complicity.
- In addition to potential criminal liability, energy companies may also face proceedings before courts competent under their respective national jurisdictions for breaches of fiduciary duties under domestic law — and, where applicable, for failures to exercise due diligence or a duty of care under international law — when their decisions contribute to serious human rights violations or to internationally wrongful acts by states, including those contrary to the purposes and principles of international law as embodied in the UN Charter.
- Energy companies that continue their activities and relationships with Israel are particularly at a great risk of indirect and/or direct complicity in grave international crimes committed by Israel, as described below, including:
    - Genocide;
    - Apartheid and racial segregation;
    - Maintenance of unlawful occupation, and therefore a continuing crime of aggression under the Statute of the International Criminal Court (ICC), and other associated human rights violations; and
    - Other war crimes, crimes against humanity, and grave human rights violations.

I. International law obligations in relations to Israel's violations of international law

On 26 January 2024, the International Court of Justice (ICJ) concluded that there was a plausible risk of Israeli violations of the 1948 Convention on the Prevention and Punishment of the Crime of Genocide ("the Genocide Convention") in connection with its military operations in Gaza,[1] and consequently issued the first of several Provisional Measures Orders, thereby creating obligations for all states to do everything in their power to prevent the commission of genocidal acts and to not render aid or assistance to such acts.[2] In November 2024, the ICC issued warrants of arrest against Israeli leaders, charging them with various war crimes and crimes against humanity committed in Gaza.[3] In September 2025, an analysis by a UN independent commission of inquiry has marked a turning point, as the first formal determination by a UN body that Israel has indeed committed and continues to commit genocide in Gaza.[4] These legal determinations have expanded the scope of responsibility for Third States and corporate entities alike, reinforcing their obligation to assess whether their activities and relationships may contribute to Israel's genocide, along other international crimes, in Gaza.[5]

On 19 July 2024, the ICJ concluded that Israel's presence in the occupied Palestinian territory (oPt) is in and of itself illegal. The ICJ declared that Israel's illegal occupation violates the right to self-determination, the prohibition of the acquisition of territory by the use of force under the UN Charter, and the prohibition on racial segregation and apartheid.[6] As affirmed by the UN General Assembly, the ICJ legal determinations create obligations towards *all States* to "abstain from entering into economic or trade dealings with Israel […] which may entrench its unlawful presence in the territory", to "take steps to prevent trade or investment relations that assist in the maintenance of the illegal situation created by Israel in the Occupied Palestinian Territory", and to "take steps to ensure that their nationals, and companies and entities under their jurisdiction, as well as their authorities, do not act in any way that would entail recognition or provide aid or assistance in maintaining the situation created by Israel's illegal presence [in the oPt]".[7]

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[1] *South Africa v. Israel* (*Gaza Genocide* case), ICJ Order of 26 January 2024.
[2] *Ibid*; *Gaza Genocide* case, Order of 28 March 2024; *Gaza Genocide* case, Order of 24 May 2024.
[3] *The Situation in Palestine*, Decision on Israel's challenge to the jurisdiction of the Court pursuant to article 19(2) of the Rome Statute, Pre-Trial Chamber, ICC-01/18-374, 21 Nov. 2024; Decision on Israel's request for an order to the Prosecution to give an Article 18(1) notice, ICC-01/18-375, 21 Nov. 2024.
[4] Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide, Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, 16 September 2025.
[5] Diakonia International Humanitarian Law Centre, ICJ Order on Provisional Measures in South Africa v. Israel: Legal Consequences for Third States, 2 Feb 2024; Irene Pietropaoli, Expert Opinion: Obligations for Third States and Corporations to Prevent and Punish Genocide in Gaza, al-Haq, 5 June 2024.
[6] *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory,* ICJ, Advisory Opinion, 19 July 2024, paras. 179, 253-54, 255-57, 261-63, 274.
[7] ICJ Advisory Opinion, 19 July 2024, paras. 274-79; UNGA Resolution A/RES/ES-10/24, 18 September 2024; Legal analysis and recommendations on implementation of the International Court of Justice, Advisory Opinion, United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, 18 Oct. 2024.

The legal determinations referred to in the previous paragraph have radically reshaped the scope of responsibility for Third States and corporate entities. Unlike their obligation not to contribute to Israel's genocide and war crimes, the ICJ's determination affirming the *illegal character* of Israel's presence in the oPt renders the scope of the obligations of third states and corporate entities in connection with Israel's unlawful occupation considerably broader. It covers any activities, relationships, and/or goods or services that may contribute to the maintenance of Israel's presence in the oPt. Without need to establish further connection between a particular international crime committed by Israel and Third State or corporate activities, relationships, or goods and/or services, any dealings that support or sustain such occupation and its associated apparatus may amount to complicity in Israel's unlawful occupation, along with the international crimes associated with it, including the crimes of "aggression" and "apartheid" under the Rome Statute of the ICC.[8]

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

Companies have general obligations—independent from that of states—under international law to ensure they respect international human rights and humanitarian laws wherever they operate, and they do not contribute to the commission of international crimes. In conflict settings, they must observe heightened human rights due diligence to identify concerns and adjust their conduct. If they fail to ensure that their activities, goods, services, or relationships are not contributing or directly linked to Israel's unlawful actions, and that they themselves are not causing these violations, corporate entities—along with their executives and employees—risk facing civil liability and criminal prosecution for direct commission of, and/or aiding and abetting, grave international crimes[9].

These apparently 'general' obligations have evolved significantly in respect of companies' activities and relationships with Israel, against the backdrop of considerable legal developments over the last two years in connection with Israel's violations of international law,[10] as well as the long-term character of energy companies' relationships with Israel, among other factors and pertinent facts. .

To establish complicity, corporate conduct does not need to entail direct participation in the perpetration of an international crime, such as the case with the extraction of natural resources

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

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

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

in oPt amounting to 'pillage' under international humanitarian and criminal laws. By the same token, in high-risk contexts, due diligence is not a shield: continuing to operate in a broad range of activities involving any energy export, import, or trade with Israel that may constitute a contribution to Israel's ability to sustain its unlawful occupation and apartheid regime, while profiting from the violation can itself result in corporate liability, even where the company claims to have exercised due diligence[11]. International energy companies operating in the occupied Palestinian territory (oPt), therefore, cannot frame their responsibilities as merely "heightened due diligence." In this context, they face direct obligations of conduct: to refrain from supplying, enabling, or maintaining energy inputs and infrastructure where these foreseeably sustain serious violations. Israel—reliant on imported fuel and coal—runs an integrated energy system serving both Israel and the oPt, seamlessly powering unlawful settlements while controlling and restricting Palestinian access[12].

IV. Legal risks for companies involved in the energy sector

Some companies, such as the ones involved in the energy sector (including corporations involved in the extraction, refining, transportation or trading of energy) face a heightened risk of complicity[13] in violations of international law, owing to the dual-use nature of their products, which has been recognised in the practice of the European Union and the UN. In recent years, the EU export ban that forms part of its sanctions against Russia 'covers jet fuel and fuel additives, which may be used by the Russian army'.[14] Towards the realisation of the right of self-determination of the people of South West Africa, the UN General Assembly in 1963 considered "any petroleum or petroleum products" as dual-use and consequently urged all states to "refrain also from supplying in any manner or form any" such products to the Government of South Africa.[15] Likewise, the international community adopted several documents during the 1980s against "Racist South Africa" that deemed crude oil and petroleum products dual-use goods that must not be sold, supplied or transported to the country.[16]

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

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

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

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

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

[16] Letter dated 27 March 1980 from the Chairman of the Special Committee against Apartheid to the Secretary General of the UN, UNGA 35th Session, UN Security Council 35th Session, A/35/160, 1 April

Energy companies' risk of complicity must be understood in relation to any supply of goods to Israel. In view of recent developments in international law,[17] the extent of Israel's unlawful actions renders any distinction between Israel and the occupied Palestinian territory (oPt) legally and practically impossible. According to the due diligence tests outlined in the 2024 Advisory Opinion of the International Court of Justice (ICJ), if Israel itself is unwilling or unable to distinguish between its territory and the oPt, as is the case, Third States must presume indistinguishability.[18] As this analysis applies to energy companies too, according to their obligations under international human rights and humanitarian law, existing law requires energy companies to avoid *all* involvement with Israel's energy sector as there is no feasible way to ensure that this involvement will not contribute to or enable Israel's unlawful actions and its commission of international crimes.

The risk of complicity by energy companies materialises against the backdrop of the nature of their activities, goods, and/or services and subsequently their involvement in sustaining, or otherwise in the perpetration of, Israel's violations. Complicity in the above crimes may be established as a result of many activities[19], including any activity that enables, sustains, or profits from Israel's energy supply chain and integrated infrastructure while the domestic network extends into and services occupied areas, including the direct or indirect supply (including via intermediaries) of natural gas, oil, coal, or other fossil fuels that feed Israel's national grid; the trading, brokering, reselling, swapping, transfer, refining, blending, or delivery of crude oil and refined fuels that may support Israel's armed forces; any transfer of jet fuel or aviation fuel components that foreseeably reaches the Israeli armed forces (whether directly or through civilian supply chains); the provision of technical assistance, know-how, equipment, services, or personnel for extraction, processing, storage, power generation, pipelines, terminals, or distribution; the financing, underwriting, investment in, or maintenance of ownership interests in energy and infrastructure projects; and logistics/transaction structures that lack meaningful end-user or destination controls, disregard diversion red flags, or otherwise facilitate supply despite foreseeable unlawful end use[20]..

Moreover, complicity in the crime of pillage may be added to the above list of breaches to describe any activities of exploration and extraction or purchase of natural resources of the oPt,

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1980; Report of the World Conference on Sanctions against Racist South Africa, Paris, 16-20 June 1986 <https://catalogue.nla.gov.au/catalog/2410433>; UNGA, Report of the UN Secretary General, World Conference on Sanctions against Racist South Africa, A/41/690, 8 Oct. 1986 <https://digitallibrary.un.org/record/121735?ln=en&v=pdf>.

[17] *Infra* notes 5, 6.

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

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

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

as resources unlawfully appropriated[21] from the occupied territory by, or through concessions offered by, an unlawful Occupying Power. In addition to civil liability of corporate entities, these acts may trigger individual criminal responsibility of corporate executives, as established in international law[22] and practice of tribunals[23] for international crimes since the post-Second World War tribunals.

Indeed, all activities performed by companies involved in sustaining or benefiting from Israel's energy sector risk complicity in one or another grave violation of international law. In addition to direct participation as a form of complicity, 'aiding and abetting' involves, among other acts and/or omissions, furnishing aid or assistance for or procuring the means for the commission of a crime, or the creation of conditions necessary for atrocity crimes to occur. International tribunals have set the standard[24], it is not necessary to show that the entity or individual intended the particular harm; it is sufficient that in providing logistical, financial or operational support, they *had knowledge that the principal perpetrators were engaged in a given crime or acted for the purpose of facilitating the commission of such a crime*.

V. Existing jurisprudence of international tribunals

From the Nuremberg Trials onward, business leaders have been held accountable for aiding and abetting war crimes, crimes against humanity, and aggression. Cases such as those against I.G. Farben[25], Krupp[26], and others demonstrated that corporate actors who materially support atrocities can be convicted even if they did not directly commit the crimes. Later tribunals for the former Yugoslavia and Rwanda confirmed[27] that liability arises where a company's conduct has a significant impact on a crime and where its leaders know, or should know, that their assistance enables it.

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

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

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

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

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

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

[27] Prosecutor v. *Furundžija*, International Criminal Tribunal for the former Yugoslavia (ICTY), Trial Chamber, Judgment of 10 December 1998; *Statute of the International Criminal Tribunal for Rwanda* (ICTR), Art. 6(3); Prosecutor v. *Delalić et al.* (*Čelebići*), ICTY, Appeals Chamber, Judgment of 20 February 2001

These principles apply directly to today's multinational energy corporations. Energy companies operating in conflict zones or occupied territories—by, inter alia, supplying fuel, financing extraction, or maintaining infrastructure that sustains military or settlement activity—risk complicity in international crimes. Recent cases, such as Unocal in Myanmar[28] and Lundin Petroleum in Sudan[29], illustrate growing scrutiny of corporate roles in abuses linked to resource exploitation.

Defenses such as necessity, duress, or "just following orders" do not excuse[30] participation in serious human rights violations. In the current context, and in light of recent legal findings and binding determinations regarding Israel's conduct, such defenses, more than ever, would not mitigate or shield against the establishment of corporate liability for complicity in international crimes. Having financial or managerial control over a company involved in criminal activities is enough to ground individual criminal responsibility. Courts have made clear[31] that business leaders cannot escape liability by arguing that they were simply carrying out commercial agreements.

VI. Urgent action required

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

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[28] EarthRights International, *Case Study: Doe v. Unocal*, webpage (23 October 2014)
[29] Lundin: Sudan Legal Case (website), *History in Sudan*, webpage
[30] Charter of the International Military Tribunal (Nuremberg), 8 August 1945, Art. 8; Rome Statute of the International Criminal Court, 17 July 1998, Arts. 31 and 33
[31] *United States v. Friedrich Flick et al.* (Flick Case), United States Military Tribunal (Nuremberg), Judgment of 22 December 1947; *United States v. Alfried Krupp et al.* (Krupp Case), United States Military Tribunal (Nuremberg), Judgment of 31 July 1948; *Doe I v. Unocal Corp.*, United States Court of Appeals for the Ninth Circuit, Opinion of 18 September 2002