

# FROM SILENCE TO SANCTIONS

## Luxembourg's legal imperative on Palestine



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on sanctions against the state of Israel, held on 2 July 2025  
in front of the Petitions Committee  
and  
Committee on Foreign and European Affairs,  
Cooperation, Foreign Trade and the Greater Region.*

## **Disclaimer**

*This report was finalized on 25 June 2025. Due to the rapidly evolving geopolitical landscape, subsequent developments have not been considered and should be re-evaluated accordingly. Additionally, this report provides a non-exhaustive overview of the sanctions and actions available to Luxembourg. It is intended for general informational purposes only and does not constitute or replace legal advice.*

*Users should not rely solely on this report to fulfill legal obligations.*

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## CONTENTS

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<b>1. EXECUTIVE SUMMARY</b>	6
<b>2. ISRAEL'S WAR CRIMES &amp; THE LEGAL FRAMEWORK TO ACT AGAINST THEM</b>	9
2.1. <i>Evidence of War Crimes from International Organizations, NGOs and International Judicial Bodies</i>	10
2.2. <i>Legal Framework for Action and Sanction by Luxembourg against Israel's violations of International Law</i>	13
2.2.1. Non exhaustive list of ground for action and sanction available for Luxembourg.	14
2.2.2. How can war crimes be prosecuted at national levels?	15
2.2.3. How can war crimes be prosecuted in Luxembourg?	16
2.3. <i>Lessons learned from past experiences: Luxembourg's participation in sanctions against States violating International Law</i>	17
2.3.1. Key Steps Luxembourg Took in Sanctioning Russia.	17
2.3.2. Recommended Forms of Sanctions	21
2.3.3. What actions have been taken so far against Israel?	21
<b>3. WEAPON EMBARGO &amp; DUAL USE ITEMS</b>	23
3.1. <i>Legal and Moral obligations for Weapon Embargo on Israel.</i>	23
3.2. <i>Sanctions Request</i>	24
3.2.1. Elbit Systems Ltd.	24
3.2.2. NSO Group	26
<b>4. SANCTIONS ON FINANCIAL SECTORS</b>	30
4.1. <i>Luxembourg Precedents on Financial Sanctions Enforcement.</i>	30
4.2. <i>Examples of links between the Luxembourg financial ecosystem and Israel</i>	31
4.2.1. Fonds de Compensation de la Sécurité Sociale	31
4.2.2. Israeli bonds listed on the Luxembourg Stock Exchange	37
<b>5. SANCTIONS ON TRADES AND COMMERCE</b>	39
5.1. <i>EU-Israel Association Agreement</i>	39
5.2. <i>Luxembourg exports to Israel</i>	40
5.3. <i>The Luxembourg Trade and Investment Office (LTIO) in Tel Aviv</i>	40
<b>6. SANCTIONS ON CULTURAL &amp; SPORT LEVEL</b>	43
6.1. <i>Bazar International de Luxembourg</i>	44
6.2. <i>Eurovision Song Contest ('Eurovision')</i>	45
6.3. <i>Sports Events</i>	46
<b>7. SANCTIONS ON ACADEMIC LEVEL</b>	47
7.1. <i>The EU Precedent: Academic Sanctions Against Russia</i>	47
7.2. <i>Israeli Universities' Complicity in Apartheid, Occupation, and Military-Intelligence Operations.</i>	47
7.3. <i>Military and Intelligence Ties of Israeli Academic Institutions.</i>	48
7.4. <i>Reinforcing Systemic Violence against Palestinians and "Scholasticide"</i>	52
7.5. <i>Policy Precedents</i>	53
7.6. <i>Academic Freedom and Ethical Consistency</i>	53
7.7. <i>University of Luxembourg</i>	54
<b>REFERENCES</b>	57



## 1

**EXECUTIVE SUMMARY**

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This report presents a comprehensive legal and evidentiary case for Luxembourg to impose immediate and far-reaching sanctions against the State of Israel in response to its actions in Gaza and the occupied Palestinian territories.

Drawing on extensive documentation from international legal bodies, human rights organizations, and Luxembourg's binding obligations under European Union (EU) and international law, this report establishes that Luxembourg faces not only a moral duty but also an unequivocal legal obligation to act.

This report mentions credible, well-substantiated allegations of war crimes, crimes against humanity, and genocide, confirmed by findings and provisional rulings of the International Court of Justice (ICJ), investigations of the International Criminal Court (ICC), Statements by the United Nations (UN), including the recent inclusion by the UN of Israel in the list of States committing abuses against children in armed conflicts, and detailed reports from leading non-governmental organizations. These allegations engage Luxembourg's responsibilities under the Geneva Conventions, the Rome Statute, and the Genocide Convention.

Despite possessing legal tools such as universal jurisdiction and a demonstrable track record of imposing targeted sanctions, particularly in response to Russia's invasion of Ukraine, Luxembourg has thus far failed to apply comparable measures in response to Israel's grave and ongoing violations of international law.

This report identifies six core domains in which Luxembourg must urgently take action:

**1. Condemnation and Diplomatic Pressure:**

Luxembourg must issue explicit, sustained, and public condemnations of Israel's unlawful actions, including indiscriminate attacks on civilians, destruction of critical infrastructure, obstruction of humanitarian aid, and widespread forced displacement. Diplomatic relations must be downgraded or suspended until Israel complies with its obligations under international humanitarian and human rights law.

**2. Economic Sanctions:**

Luxembourg must impose targeted sanctions, including asset freezes and travel bans, against individuals and entities complicit in atrocity crimes. It must also advocate for robust EU-wide measures, such as suspending the EU-Israel Association Agreement under its human rights clause (Article 2). The suspension encompasses severing diplomatic and commercial engagements and halting Israel participation in programs such as Horizon Europe, which already awarded EUR 228 million in funding to Israeli companies such as IBM Ltd and Israel Aerospace Industries, a supplier of the Israel Defence Forces (IDF).

At the national level, Luxembourg must close its trade office in Tel Aviv; shut down companies like NSO and Fanuc that are credibly linked to war crimes, crimes against humanity, and genocide; and

tighten financial regulations through bodies such as the Commission de Surveillance du Secteur Financier (CSSF) and Commissariat aux Assurances (CAA). This includes scrutinizing investment funds invested in Israeli companies that have been proved to be tied to illegal settlements and banning the import of goods originating from occupied territories in violation of international law.

### **3. Legal Accountability:**

As a State Party to the Rome Statute, Luxembourg must provide full support to ICC investigations and prosecutions. It must also activate and apply its domestic universal jurisdiction laws to prosecute individuals, including Luxembourg nationals and residents, suspected of participation in the IDF and in grave international crimes. Luxembourg must publicly condemn other states that undermine the rule of law by failing to cooperate with international judicial mechanisms, such as statements coming from Hungary, Germany, United States (US), etc.

### **4. Humanitarian Action:**

Luxembourg must expand and intensify its humanitarian aid to Gaza, ensuring meaningful support for displaced populations, frontline medical teams, and civil society actors facing direct attacks. It must take a vocal stance condemning the deliberate targeting of vital infrastructure such as hospitals and communication networks, humanitarian workers, medical personnel, and aid convoys, and increase funding for refugee protection, healthcare, and food security in the region.

### **5. International Advocacy:**

Luxembourg must initiate and support efforts to bring the crimes committed by Israel in Palestine (and neighboring countries) before international bodies such as the UN Security Council, the UN General Assembly, and the ICJ. It must champion international fact-finding missions, investigative commissions, and advocate for intervention under the Responsibility to Protect (R2P) doctrine in line with its longstanding commitment to atrocity prevention and international justice.

### **6. Sanctions on Academia, Sports, and Cultural Engagement:**

Luxembourg has a legal and moral obligation to oppose the normalization and whitewashing of international crimes. This includes ending participation in academic, cultural, and sports events used by the State of Israel to obscure or legitimize atrocity crimes. Luxembourg must sanction academic institutions found complicit in war crimes, crimes against humanity, or genocide, and take measures to sever cultural and educational partnerships with such entities.

Luxembourg possesses the legal capacity, diplomatic influence, and moral authority to lead in responding to this unfolding atrocity. Silence or neutrality in the face of genocide is not a passive stance, it is a form of complicity. Sanctions are not discretionary tools of foreign policy; they are binding obligations under international law.

This report not only outlines Luxembourg's legal responsibilities but also provides concrete, actionable recommendations, including measures on arms embargoes, dual-use technologies, financial oversight, trade and commerce controls, individual accountability, and sanctions targeting academia, sports, and cultural sectors. These recommendations serve as a starting point for Luxembourg to demonstrate principled leadership and actively prevent the further escalation and potential completion of the ongoing genocide.

Luxembourg must now move decisively from observation to enforcement.



## 2

## ISRAEL'S WAR CRIMES & THE LEGAL FRAMEWORK TO ACT AGAINST THEM

Allegations of war crimes committed by Israel have drawn increasing international attention. The following analysis presents a synthesis of available evidence, alongside the legal frameworks that govern accountability for such acts under international and national laws. It is important to note that the evidence cited has not been independently gathered by the authors but is drawn from credible, well-documented sources, including reports from international organizations and human rights and international judicial bodies.

Before turning to the legal and factual assessment, a brief clarification of key legal concepts, *war crimes*, *genocide*, and *crimes against humanity*, is necessary<sup>1</sup>. These terms, as defined by the **Geneva Conventions**<sup>2</sup>, the **Rome Statute of the International Criminal Court (1998)**<sup>3</sup>, and customary international law, provide the essential framework for understanding the scope and gravity of the alleged violations.

### Genocide, War Crimes and the Law: Terms You Need to Know

**Genocide**<sup>2</sup>: Defined by the UN Genocide Convention (1948) and incorporated into EU Member States national laws, genocide involves acts committed with the intent to destroy, in whole or in part, a national, ethnical, racial, or religious group. These acts include killing members of the group, causing serious bodily or mental harm, deliberately inflicting conditions of life calculated to bring about the group's physical destruction, imposing measures to prevent births, or forcibly transferring children from the group. The specific intent (*dolus specialis*) to destroy the group is a key element distinguishing genocide from other crimes.

**War Crimes**<sup>3</sup>: War crimes are serious violations of international humanitarian law (IHL) committed during armed conflict. These include acts such as targeting civilians, using prohibited weapons, and violating the protections granted to prisoners of war, wounded combatants, or civilian populations under the Geneva Conventions and their Additional Protocols. War crimes can occur in both international and non-international armed conflicts, and their prosecution is essential to upholding the principles of IHL.

**Crimes Against Humanity**<sup>1</sup>: These crimes encompass widespread or systematic attacks directed against any civilian population, including acts such as murder, enslavement, deportation, torture, rape, and persecution on political, racial, national, ethnic, cultural, religious, or other grounds. Unlike genocide, crimes against humanity do not require the intent to destroy a specific group and can occur in both times of war and peace. The systematic or widespread nature of these acts is a defining characteristic.

<sup>1</sup>Crimes against humanity - International Committee of the Red Cross, [https://casebook.icrc.org/a\\_to\\_z/glossary/crimes-against-humanity](https://casebook.icrc.org/a_to_z/glossary/crimes-against-humanity).

<sup>2</sup>International Committee of the Red Cross. Geneva Conventions (1949) and their Additional Protocols (1977), <https://ihl-databases.icrc.org/ihl>.

<sup>3</sup>Rome Statute of the International Criminal Court (1998). International Criminal Court (ICC), [www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf](http://www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf).

## 2.1 Evidence of War Crimes from International Organizations, NGOs and International Judicial Bodies

Given the vast number of reports available online, this analysis presents a compelling and representative sample from leading organizations, including the Office of the High Commissioner for Human Rights (OHCHR), the World Health Organization (WHO), Amnesty International and Human Rights Watch. Additional authoritative reports can be found from international humanitarian organizations such as the International Committee of the Red Cross (ICRC), the Global Centre for the Responsibility to Protect (GCR2P), Médecins Sans Frontières (MSF – Doctors Without Borders), and the International Federation for Human Rights (FIDH). Furthermore, crucial insights are provided by Palestinian and Israeli human rights organizations, including Al-Haq, Addameer, B'Tselem, and Defense for Children International – Palestine (DCIP), among others.

Topic	Organization	Reports
Genocide	Amnesty International, Human Right Watch	<a href="#">Amnesty concludes Israel is committing genocide in Gaza ~ Israel Not Complying with World Court Order in Genocide Case   Human Rights Watch ~ Israel's Crime of Extermination, Acts of Genocide in Gaza   Human Rights Watch ~ Extermination and Acts of Genocide: Israel Deliberately Depriving Palestinians in Gaza of Water   HRW</a>
Illegal Occupation	Amnesty, OHCHR	<a href="#">Israel's occupation of Palestinian territory - Amnesty International ~ The Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel</a>
Crime Against Humanity	Human Right Watch, OHCHR	<a href="#">Israel's Crimes Against Humanity in Gaza   Human Rights Watch ~ There must be "due reckoning" for horrific violations, possible atrocity crimes in Gaza – UN Human Rights Chief   OHCHR ~ "More than a human can bear": Israel's systematic use of sexual, reproductive and other forms of gender-based violence since October 2023   OHCHR ~ UN Commission finds war crimes and crimes against humanity in Israeli attacks on Gaza health facilities and treatment of detainees, hostages   OHCHR</a>
War Crimes	OHCHR, WHO	<a href="#">Israeli authorities, Palestinian armed groups are responsible for war crimes, other grave violations of international law, UN Inquiry finds   OHCHR ~ Attacks on health are becoming the new reality; we must stop this becoming the norm</a>
Apartheid	Amnesty	<a href="#">Israel's apartheid against Palestinians - Amnesty International ~ Israel must end its occupation of Palestine to stop fueling apartheid and systematic human rights violations - Amnesty International</a>
Humanitarian Crisis	Human Right Watch, WHO	<a href="#">Israel and Palestine, events of 2024 ~ Israel/Palestine: An Abyss of Human Suffering in Gaza   Human Rights Watch ~ The ceasefire in Gaza brings hope, but immense challenges lie ahead to restore the health system ~ Health conditions in the occupied Palestinian territory, including east Jerusalem, and in the occupied Syrian Golan</a>
Palestinian Detainee Mistreatment	Human Right Watch, OHCHR	<a href="#">Israel and Palestine, events of 2024 ~ UN report: Palestinian detainees held arbitrarily and secretly, subjected to torture and mistreatment   OHCHR ~ UN Commission finds war crimes and crimes against humanity in Israeli attacks on Gaza health facilities and treatment of detainees, hostages   OHCHR</a>

The legal scrutiny of Israel's actions in the Occupied Palestinian Territory (OPT) has intensified in recent years, with international judicial bodies such as the ICJ and the ICC playing a central role in assessing potential violations of international law. Various legal proceedings and investigations have examined allegations of war crimes, crimes against humanity, and genocide, particularly in

relation to Israel's military operations in Gaza and its ongoing occupation policies. The following section outlines key findings from these institutions, including ICJ rulings on Israel's obligations under international law and the ICC's investigation into alleged war crimes in the OPT.

The ICC has been actively involved in investigating alleged crimes committed in the OPT, which has led to significant legal developments concerning Israeli officials.

- State of Palestine | ICC: On February 5, 2021, Pre-Trial Chamber I of the ICC determined that the Court's territorial jurisdiction extends to the territories occupied by Israel since 1967, namely Gaza and the West Bank, including East Jerusalem.<sup>4</sup>
- State of Palestine | ICC: On March 3, 2021, the ICC Prosecutor announced the opening of a formal investigation into the "Situation in the State of Palestine," focusing on alleged crimes committed in Gaza and the West Bank, including East Jerusalem.<sup>5</sup>
- State of Palestine | ICC: In November 2024, the ICC issued arrest warrants for Israeli Prime Minister Benjamin Netanyahu and former Defense Minister Yoav Gallant, citing alleged war crimes related to the Gaza conflict. The charges included using starvation as a method of warfare and crimes against humanity. This marked a significant development, as it was the first time that leaders from a democratic, western-aligned nation faced charges from the ICC.<sup>6</sup>

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<sup>4</sup>International Criminal Court - Pre-Trial Chamber I - Court jurisdiction - 5 February 2021, [www.icc-cpi.int/sites/default/files/CourtRecords/CR2021\\_01165.PDF](http://www.icc-cpi.int/sites/default/files/CourtRecords/CR2021_01165.PDF).

<sup>5</sup>International Criminal Court - Situation in the State of Palestine, 3 March 2021, <https://www.icc-cpi.int/news/statement-icc-prosecutor-fatou-bensouda-respecting-investigation-situation-palestine>.

<sup>6</sup>International Criminal Court - Pre-Trial Chamber I - Arrest Warrants - November 2024, <https://www.icc-cpi.int/news/situation-state-palestine-icc-pre-trial-chamber-i-rejects-state-israels-challenges>.

### **What are the consequences of an ICC arrest warrant for States parties to the Rome Statute such as Luxembourg?**

#### **Obligation to Arrest and Surrender**

Under Article 89 of the Rome Statute<sup>a</sup>, States parties are required to arrest and surrender individuals subject to ICC arrest warrants if they are present on their territory. This applies regardless of the individual's political status (e.g. head of State or government). Failure to do so may constitute a breach of the State's obligations under international law.

#### **Limited Immunity for Heads of State**

The ICC does not recognize immunity for heads of State or government under Article 27 of the Rome Statute. Even sitting presidents or prime ministers can be subject to prosecution. This overrides traditional international law immunities, at least among ICC Member States.

#### **Potential Consequences for Non-Compliance**

The ICC can refer non-compliance to the Assembly of States Parties or the UN Security Council, under Article 87(7), which can lead to diplomatic pressure or resolutions, but no enforcement mechanism compels action. However, a State's credibility and standing within the international community can be affected.

#### **Restricted Travel for the Accused**

Political leaders subject to ICC arrest warrants often face severely limited international travel options, since they risk arrest if they visit ICC Member States. This can isolate them diplomatically and symbolically delegitimize their leadership.

<sup>a</sup>Rome Statute of the International Criminal Court (1998). International Criminal Court (ICC), [www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf](http://www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf).

The ICJ has issued significant advisory opinions concerning Israel's actions in the OPT.

Legal Consequences of the Construction of a Wall in the OPT: In 2004, the ICJ addressed the legal consequences of Israel's construction of a wall in the OPT<sup>7</sup>. The Court's findings included:

- Violation of International Law: The construction of the wall and the associated regime were deemed contrary to international law.
- Obligation to Cease Construction: Israel was obligated to cease construction of the wall in the OPT, dismantle the structure, and repeal related legislative measures.
- Reparation for Damages: Israel was required to make reparations for all damages caused by the wall's construction.
- State Obligations: All States were called upon not to recognize the illegal situation resulting from the construction and not to render aid or assistance in maintaining the situation.

Legal Consequences arising from the Policies and Practices of Israel in the OPT, including East Jerusalem: On July 19, 2024, the ICJ issued the legal consequences arising from Israel's policies

<sup>7</sup>International Court of Justice - Legal consequences of Israel wall in OPT, <https://www.icj-cij.org/case/131>.

and practices in the OPT, including East Jerusalem. Key determinations of the Court were<sup>8</sup>:

- **Illegality of Prolonged Occupation:** The ICJ concluded that Israel's prolonged occupation of Palestinian territories, characterized by annexation policies and settlement expansions, violates international law.
- **Breach of IHL:** The Court found that Israel's settlement activities breached Article 49 of the Fourth Geneva Convention, which prohibits the transfer of an occupying power's civilian population into occupied territory.
- **Violation of Palestinian Self-Determination:** The ICJ reaffirmed that Israel's actions impede the Palestinian people's right to self-determination.

Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel): In December 2023, the Republic of South Africa initiated legal proceedings against the State of Israel at the ICJ, alleging violations of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip. The ICJ Proceedings and Orders were the following<sup>9</sup>:

- In January 2024 the ICJ issued an order addressing South Africa's request for provisional measures. The details of this order are documented in the ICJ's official records.
- In May 2024 the ICJ reaffirmed its earlier directives, emphasizing Israel's obligations under the Genocide Convention and calling for an immediate cessation of military actions that could exacerbate the situation.

#### **Are the ICJ's advisory opinions binding for Luxembourg?**

Advisory opinions of the ICJ are Statements of law on legal questions submitted to the ICJ by organs of the United Nations system, other international institutions authorized to do so, and UN Member States. They do not constitute a decision within the meaning of Article 59 of the ICJ's Statute.

Unlike contentious proceedings, advisory proceedings do not concern Parties to a dispute between States, nor do they have the authority of *res judicata*. This means that they do not result in a final, non-appealable judgment that precludes reopening the same claim between the same Parties.

**However, it is clear from State practice and academic writings that the legal effect of an advisory opinion is in fact as authoritative as a judgment, and UN Member States can be bound by the ICJ's 'opinion'.**

## **2.2 Legal Framework for Action and Sanction by Luxembourg against Israel's violations of International Law**

Like all Member States of the EU, Luxembourg is bound by the rules of international law that define their obligations concerning genocide, war crimes, and crimes against humanity. All three types of crimes fall under the umbrella of international criminal law and are subject to prosecution at both

<sup>8</sup>International Court of Justice - Legal consequences of Israel policies and procedures in OPT, <https://www.icj-cij.org/case/186>.

<sup>9</sup>International Court of Justice - South Africa vs Israel, <https://www.icj-cij.org/case/192>.

the international and national levels. Luxembourg's legal obligations for these crimes are primarily derived from international conventions, its own national criminal law and some have been translated in parts of EU legislation.

### 2.2.1 Non exhaustive list of ground for action and sanction available for Luxembourg

#### UN Convention on the Prevention and Punishment of the Crime of Genocide (Genocide Convention):<sup>10</sup>

- Article II & III: Defines genocide and the acts punishable under international law.
- Article IV & VI: States that persons committing genocide shall be punished, and jurisdiction may be exercised by international criminal tribunals like the ICC.
- Article VIII: Allows any party to the Convention to call upon the competent organs of the UN to act for the prevention and suppression of acts of genocide.

This convention is directly referenced in EU policy, as all EU Member States are signatories and have integrated its obligations into their national laws.

#### The ICC Rome Statute:<sup>11</sup>

It is the founding treaty of the ICC. It established the ICC as a permanent international court to investigate and prosecute individuals for the most serious crimes of concern to the international community.

The ICC has jurisdiction over four main crimes:

- Genocide
- Crimes against humanity
- War crimes
- The crime of aggression

#### Treaty on European Union (TEU):<sup>12</sup>

- Article 2: The EU is founded on values such as human dignity, freedom, democracy, equality, and respect for human rights.
- Article 3(5): The EU shall contribute to the protection of human rights and the strict observance and development of international law, particularly the principles of the UN Charter.
- Article 21: Stresses the EU's commitment to promoting and ensuring respect for human rights and international law worldwide.

#### European Union Charter of Fundamental Rights:<sup>13</sup>

- Article I: "Human dignity is inviolable. It must be respected and protected." This underpins the EU's general approach to protecting human rights and preventing atrocities like genocide.

<sup>10</sup>United Nation. *Convention on the Prevention and Punishment of the Crime of Genocide (1948)*, [http://www.un.org/en/genocideprevention/documents/atrocity-crimes/Doc.1%5C\\_Convention%20on%20the%20Prevention%20and%20Punishment%20of%20the%20Crime%20of%20Genocide.pdf](http://www.un.org/en/genocideprevention/documents/atrocity-crimes/Doc.1%5C_Convention%20on%20the%20Prevention%20and%20Punishment%20of%20the%20Crime%20of%20Genocide.pdf).

<sup>11</sup>Rome Statute of the International Criminal Court (1998). *International Criminal Court (ICC)*, [www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf](http://www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf).

<sup>12</sup>Treaty on the European Union - TEU - 2012, [eur-lex.europa.eu/resource.html?uri=cellar:2bf140bf-a3f8-4ab2-b506-fd71826e6da6.0023.02/DOC\\_1&format=PDF](http://eur-lex.europa.eu/resource.html?uri=cellar:2bf140bf-a3f8-4ab2-b506-fd71826e6da6.0023.02/DOC_1&format=PDF).

<sup>13</sup>EUR-LEX. *EU Charter of Fundamental Rights (2000)*, [www.europarl.europa.eu/charter/pdf/text\\_en.pdf](http://www.europarl.europa.eu/charter/pdf/text_en.pdf).

- Article II & IV: Right to life and prohibition of torture and inhuman or degrading treatment or punishment.

The Charter is binding on EU institutions and Member States when implementing EU law.

#### **Council Decision on the ICC:**<sup>14</sup>

- Council Decision 2011/168/CFSP: This decision sets the EU's framework for cooperation with the ICC, which includes prosecuting individuals for genocide, crimes against humanity, and war crimes.
- The decision emphasizes the EU's support for the ICC's work in bringing perpetrators of genocide to justice.

#### **EU Sanctions Regime:**

Council Regulation (EU) 2016/1686<sup>15</sup>: Establishes an EU legal framework for imposing restrictive measures (sanctions) against persons or entities responsible for serious human rights abuses, including genocide. This regulation allows the EU to freeze assets, restrict financial transactions, and impose travel bans on individuals or groups involved in genocide.

#### **European Parliament Resolutions on Genocide:**

The European Parliament regularly adopts resolutions that call for action against suspected genocide. For example:

- European Parliament Resolution of June 9, 2022: This resolution condemned the acts committed by the Chinese government against the Uyghur population in Xinjiang as "genocide" and called for action.<sup>16</sup>
- European Parliament Resolution of June 7, 2022: Called for recognition of the Armenian Genocide and emphasized the EU's commitment to preventing future genocides.<sup>17</sup>

#### **EU's Commitment to Responsibility to Protect (R2P):**<sup>18</sup>

The EU supports the R2P doctrine, which asserts that States have a responsibility to protect their populations from genocide, war crimes, ethnic cleansing, and crimes against humanity. If a State fails to do so, the international community, including the EU, has a duty to intervene. The European Parliament Resolution of May 19, 2022<sup>19</sup> reaffirmed this commitment and called for swift and robust international responses to prevent atrocities.

### **2.2.2 How can war crimes be prosecuted at national levels?**

Many EU countries have adopted "universal jurisdiction" laws, allowing them to prosecute genocide cases even if the crimes occurred outside their territory.

<sup>14</sup>Council Decision 2011/168/CFSP, <https://eur-lex.europa.eu/eli/dec/2011/168/oj/eng>.

<sup>15</sup>Council Regulation 2016/1686, <https://eur-lex.europa.eu/eli/reg/2016/1686/oj/eng>.

<sup>16</sup>European Parliament resolution of 9 June 2022 on the human rights situation in Xinjiang, including the Xinjiang police files, [https://www.europarl.europa.eu/doceo/document/TA-9-2022-0237\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2022-0237_EN.html).

<sup>17</sup>European Parliament resolution of 7 June 2022 on the 2021 Commission Report on Turkey, [https://www.europarl.europa.eu/doceo/document/TA-9-2022-0222\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2022-0222_EN.html).

<sup>18</sup>EU's Commitment to Responsibility to Protect (R2P), [www.eeas.europa.eu/sites/default/files/eu\\_r2p\\_atrocity\\_prevention\\_toolkit.pdf](http://www.eeas.europa.eu/sites/default/files/eu_r2p_atrocity_prevention_toolkit.pdf).

<sup>19</sup>European Parliament resolution of 19 May 2022 on the fight against impunity for war crimes in Ukraine, [https://www.europarl.europa.eu/doceo/document/TA-9-2022-0218\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2022-0218_EN.html).

### A European overview of "universal jurisdiction" laws

**Belgium:** Law of 16 June 1993 (amended in 1999) regarding the punishment of serious violations of international humanitarian law, including genocide.<sup>a</sup>

**Germany:** Völkerstrafgesetzbuch (VStGB) (Code of Crimes Against International Law) allows German courts to prosecute genocide committed anywhere in the world.<sup>b</sup>

**France:** Penal Code (Article 211-1) that allows France to prosecute individuals for these crimes, but the principle of universal jurisdiction is applied under strict conditions. Article 689-11 of the French Code of Criminal Procedure establishes France's ability to prosecute individuals for international crimes, including genocide, war crimes, and crimes against humanity, in alignment with the Rome Statute of the ICC.<sup>c</sup>

**Luxembourg:** Penal Code (136quater) which is like the French Penal and is detailed in a dedicated section.<sup>d</sup>

<sup>a</sup>Gazette, Belgian Official. Law of 16 June 1993 (amended in 1999) on serious violations of international humanitarian law, <https://www.ejustice.just.fgov.be/cgi/welcome.pl>.

<sup>b</sup>Justice, German Federal Ministry of. Völkerstrafgesetzbuch (VStGB) (Code of Crimes Against International Law), <https://www.gesetze-im-internet.de/>.

<sup>c</sup>Legifrance. French Penal Code (Article 211-1) and Code of Criminal Procedure (Article 689-11), <https://www.legifrance.gouv.fr/>.

<sup>d</sup>Portal, Luxembourg Legal. Luxembourg Penal Code (Article 136quater), <https://legilux.public.lu>.

### 2.2.3 How can war crimes be prosecuted in Luxembourg?

Luxembourg also allows for the prosecution of genocide, crimes against humanity, and war crimes under its Penal Code. However, like France, the scope of universal jurisdiction is somewhat limited.

#### Crimes Covered:

- Genocide: Luxembourg criminalizes genocide under its Penal Code (Article 136quater), incorporating the definitions from the Rome Statute and other international conventions<sup>20</sup>.
- Crimes Against Humanity and War Crimes: Luxembourg has provisions for the prosecution of these crimes, and it aligns with international law obligations.

#### Conditions for Prosecution:

- Rome Statute<sup>21</sup>: Luxembourg's laws are aligned with the Rome Statute of the ICC, and universal jurisdiction applies primarily when the suspect is present in Luxembourg or if the crime was committed against a Luxembourgier.
- Presence Requirement: The accused must be present in Luxembourg for the courts to exercise universal jurisdiction over genocide, war crimes, or crimes against humanity.
- No Double Jeopardy: Like other European countries, Luxembourg does not allow prosecution if the person has already been tried for the same acts elsewhere.

<sup>20</sup>Portal, Luxembourg Legal. Luxembourg Penal Code (Article 136quater), <https://legilux.public.lu>.

<sup>21</sup>Rome Statute of the International Criminal Court (1998). International Criminal Court (ICC), [www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf](http://www.icc-cpi.int/sites/default/files/2024-05/Rome-Statute-eng.pdf).



**Relevant Legal Provisions:**

- Penal Code (Article 136quater)<sup>22</sup>: Establishes the crime of genocide and the possibility of prosecution under certain conditions. It closely mirrors the language of international conventions like the Genocide Convention and the Rome Statute.

### 2.3 Lessons learned from past experiences: Luxembourg's participation in sanctions against States violating International Law

Luxembourg supported various international justice initiatives, including the International Criminal Tribunal for the former Yugoslavia (ICTY)<sup>23</sup> and the International Criminal Tribunal for Rwanda (ICTR)<sup>24</sup>. These tribunals, primarily based in The Hague and Arusha, were politically and financially supported by Luxembourg.

In cases involving Rwandan genocide suspects, Luxembourg, like many EU countries, has engaged in extradition cooperation or assisted with international law enforcement efforts in collaboration with the ICTR<sup>25</sup>.

Luxembourg, as a Member of EU, has played an active role in supporting and implementing the EU's sanctions regime against Russia in response to the country's actions, particularly its annexation of Crimea in 2014, the ongoing conflict in Eastern Ukraine, and more recently, the invasion of Ukraine in 2022<sup>26</sup>.

#### 2.3.1 Key Steps Luxembourg Took in Sanctioning Russia

**Implementation of EU Sanctions:**

Luxembourg, like other EU Member States, is obligated to implement the sanctions agreed upon at the EU level. This means that Luxembourg adheres to the full range of EU restrictive measures targeting Russian individuals, entities, and sectors.

These sanctions include:

- Asset Freezes: Freezing the assets of Russian oligarchs, political figures, and businesses linked to the Kremlin.
- Travel Bans: Preventing sanctioned Russian individuals from entering EU territory, including Luxembourg.
- Trade and Investment Restrictions: Banning exports of certain goods and technologies to Russia, especially in sensitive sectors like energy, defense, and aviation.
- Financial Sanctions: Restricting access to EU capital markets for Russian State-owned banks and businesses, including cutting off key Russian banks from the SWIFT international payment system.

<sup>22</sup>Portal, Luxembourg Legal. Luxembourg Penal Code (Article 136quater), <https://legilux.public.lu>.

<sup>23</sup>Nation, United. The International Criminal Tribunal for the former Yugoslavia, [https://www.icty.org/en/press/new-president-european-union-grand-duchy-luxembourg-will-make-co-operation-icty-basic?utm\\_source](https://www.icty.org/en/press/new-president-european-union-grand-duchy-luxembourg-will-make-co-operation-icty-basic?utm_source).

<sup>24</sup>International Criminal Tribunal for Rwanda, <https://unictr.irmct.org/en/tribunal>.

<sup>25</sup>International Criminal Tribunal for Rwanda, <https://unictr.irmct.org/en/tribunal>.

<sup>26</sup>LuxTimes. Sanctions on Russia, <https://www.luxtimes.lu/europeanunion/luxembourg-one-of-six-countries-to-seize-14bn-russian-assets/1340250.html>.

**Luxembourg's Role as a Financial Hub:**

- Luxembourg is a major global financial center, and as such, it has been crucial in freezing Russian assets and implementing EU financial sanctions.
- The CSSF, Luxembourg's financial regulatory authority, has been actively monitoring and ensuring compliance with the financial sanctions imposed on Russia.
- Luxembourg has been diligent in identifying and freezing the assets of Russian entities and oligarchs operating within its jurisdiction. According to reports, Luxembourg has frozen significant amounts of Russian assets as part of its commitment to EU sanctions.

**Support for Expanded Sanctions:**

- Luxembourg has consistently supported further sanctions against Russia within the EU framework. It backed the comprehensive sanctions packages imposed following Russia's full-scale invasion of Ukraine in February 2022.
- Luxembourg's ex-Prime Minister then, Xavier Bettel, has been a vocal supporter of tough EU measures against Russia. Luxembourg has endorsed all major EU decisions regarding sanctions, including those targeting Russian oil and gas exports, the financial sector, and individuals linked to the Putin regime.

**Humanitarian and Diplomatic Support for Ukraine:**

- Beyond sanctions, Luxembourg has provided humanitarian aid and military assistance to Ukraine. While not a military powerhouse, Luxembourg has contributed financial aid and defense equipment to help Ukraine resist Russian aggression.
- Luxembourg has also supported Ukrainian refugees and taken part in EU efforts to provide temporary protection for displaced Ukrainians.

**Compliance with EU Energy Sanctions:**

- Luxembourg, although not a major energy producer or consumer, has complied with the EU's energy sanctions on Russia, including efforts to reduce dependency on Russian oil and gas. These measures include participation in the EU's phased oil embargo and agreements on limiting imports of Russian coal and liquefied natural gas (LNG).

**Seizing and Freezing Russian Assets:**

- Luxembourg, as a hub for holding companies and international financial transactions, has been critical in tracking and freezing assets of Russian oligarchs and State-owned enterprises. The country has been involved in the broader EU effort to target Russian wealth parked in foreign financial institutions, real estate, and other assets.
- Luxembourg authorities have ensured that Russian offshore companies and investment vehicles operating through its financial sector are subject to EU sanctions, cutting them off from the European financial system.

**Luxembourg's Broader Diplomatic Stance:**

Luxembourg's leadership has taken a clear stance in support of Ukraine and against Russian aggression:

- Condemnation of Russia's Invasion: ex-Prime Minister Xavier Bettel has repeatedly condemned Russia's invasion of Ukraine, describing it as a clear violation of international law. Luxembourg has joined other EU and NATO countries in calling for accountability for war crimes committed by Russian forces in Ukraine.

- Support for EU Unity: Luxembourg has stressed the importance of EU unity in confronting Russia, consistently advocating for strong collective action in sanctioning Moscow and supporting Ukraine.

### Criteria for Sanctioning Individuals

Sanctions should be imposed on individuals meeting one or more of the following criteria:

- Direct involvement in the planning, authorization, or execution of war crimes, crimes against humanity, or genocide, e.g. Prime Minister Benjamin Netanyahu, Defense Minister Yoav Gallant<sup>a</sup>.
- Command responsibility, including failure to prevent or punish subordinates' crimes (e.g. IDF Chief of Staff Herzi Halevi, Head of Shin Bet Ronen Bar, Finance Minister Bezalel Smotrich) as done by the United Kingdom<sup>b</sup>.
- Financial facilitation of criminal conduct (e.g., business owners profiting from illegal settlement activity, arms manufacturing, or spyware export). (e.g. Isaac Benbenisti, CEO of NSO Group)
- Propaganda and incitement by media figures or religious leaders actively advocating for genocidal policies.
- Media figures and commentators from outlets like Channel 14, which openly support mass violence, ethnic cleansing, and collective punishment. For example: Zvika Fogel, Knesset member from the Otzma Yehudit party, who openly called for flattening Gaza and eliminating its inhabitants; Chief Rabbi of Safed, Shmuel Eliyahu who called for indiscriminate killing of Palestinians and issued religious rulings that justify attacks on civilians<sup>c</sup>.

Sanctions against family members.

While international law does not allow for collective punishment, targeted sanctions against family members are permissible when:

- Family members act as financial proxies, laundering or managing assets.
- They benefit directly from the proceeds of crimes (e.g., ownership of property, trust funds, shell companies).
- They facilitate or support international crimes through business, lobbying, or political activities.

This practice is consistent with EU sanctions regimes, such as those applied to Russian oligarchs' families following the invasion of Ukraine.

<sup>a</sup>International Criminal Court - Pre-Trial Chamber I - Arrest Warrants - November 2024, <https://www.icc-cpi.int/news/situation-state-palestine-icc-pre-trial-chamber-i-rejects-state-israels-challenges>.

<sup>b</sup>BBC - UK sanctions far-right Israeli ministers for 'inciting violence' against Palestinians, <https://www.bbc.com/news/articles/c8xgk1ek191o>.

<sup>c</sup>Law for Palestine Releases Database with 500+ Instances of Israeli Incitement to Genocide – Continuously Updated, <https://law4palestine.org/law-for-palestine-releases-database-with-500-instances-of-israeli-incitement-to-genocide-continuously-updated/>.

### 2.3.2 Recommended Forms of Sanctions

#### Asset Freezes and Financial Surveillance

Freeze all assets held by individuals complicit in international crimes and their immediate family members. This would require Luxembourg-based financial institutions to conduct due diligence on: investments tied to occupied territories, accounts linked to sanctioned individuals, real estate ownership, trust funds, or corporate structures benefiting those individuals.

#### Travel Bans and Visa Revocations

Luxembourg must impose entry bans on all designated individuals and their immediate family members where legally justifiable, including former and/or current members of the IDF. This includes: prohibiting entry into Schengen Area countries, revoking residence permits or citizenship granted on economic grounds, denying study visas, diplomatic privileges, or participation in official visits.

#### Blacklisting of Institutions

Family-run foundations, think tanks, academic chairs, or media platforms used to sanitize, promote, or launder atrocity crimes must be sanctioned, defunded, and excluded from EU or international cooperation programs.

#### Enforcement and Monitoring

Luxembourg must strengthen enforcement through: regular publication of sanction lists and justification criteria, inter-agency coordination between the Ministry of Justice, Ministry of Finance, CSSF, Administration de l'Enregistrement, des Domaines et de la TVA (AED) and CAA, collaboration with international partners, including Europol, the ICC, and the EU Sanctions Map, creation of a dedicated task force to investigate ties between financial entities and suspected war criminals.

#### Political and Diplomatic Messaging

Sanctioning individuals sends a powerful signal: Luxembourg will not offer refuge, privilege, or impunity to those responsible for international crimes. It reaffirms the principle that genocide is not a policy disagreement but a crime that engages personal accountability regardless of political position, wealth, or influence.

### 2.3.3 What actions have been taken so far against Israel?

The Common Foreign and Security Policy (CFSP)<sup>27</sup> contributes to the EU's objectives of preserving peace, strengthening international security, promoting international cooperation, and developing and consolidating democracy, the rule of law and respect for human rights and fundamental freedoms. Restrictive measures, or sanctions, are one of the EU's tools to promote the objectives of the CFSP. These include safeguarding the EU's values, its fundamental interests and security; consolidating and supporting democracy, the rule of law, human rights, and the principles of international law; preserving peace; preventing conflicts and strengthening international security.

<sup>27</sup>European Commission - Common Foreign and Security Policy, [https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/common-foreign-and-security-policy\\_en](https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/common-foreign-and-security-policy_en).

Sanction Map<sup>28</sup> does not show Israel as of the date October 2024.

The European Union sanctions on Israel has been very limited covering a handful of individuals and entities. That was taken in two steps:

- Four individuals and two entities as of April 2024<sup>29</sup>
- Five individuals and three entities as of July 2024<sup>30</sup>.

The sanctions are limited to violations of human rights in the West Bank and East Jerusalem.

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<sup>28</sup>Sanction Map, <https://www.sanctionsmap.eu/#/main>.

<sup>29</sup>Council sanctions four individuals and two entities over serious human rights abuses against Palestinians, <https://www.consilium.europa.eu/en/press/press-releases/2024/04/19/extremist-settlers-in-the-occupied-west-bank-and-east-jerusalem-council-sanctions-four-individuals-and-two-entities-over-serious-human-rights-abuses-against-palestinians/>.

<sup>30</sup>Council sanctions five individuals and three entities sanctioned under the EU Global Human Rights Sanctions Regime, <https://www.consilium.europa.eu/en/press/press-releases/2024/07/15/extremist-israeli-settlers-in-the-occupied-west-bank-and-east-jerusalem-as-well-as-violent-activists-blocking-humanitarian-aid-to-gaza-five-individuals-and-three-entities-sanctioned-under-the-eu-global-human-rights-sanctions-regime/>.

## 3

## WEAPON EMBARGO &amp; DUAL USE ITEMS

Luxembourg has a moral and legal obligation not to take part in any way in the ongoing genocide in Gaza. As a State it is imperative to take a stand and not to be complicit in supporting the supply of arms to regimes that commit gross human rights violations and very specifically in supporting the genocide committed by Israel in Palestine. Luxembourg, like other EU Member States, implements weapon embargoes based on international and EU regulations. Weapon embargoes are restrictions or prohibitions on the sale, export, and supply of arms, military equipment, and related services to certain countries, entities, or individuals. These embargoes are typically imposed in response to international conflicts, human rights violations, or risks to regional or global security.

In addition to the rulings by the ICJ and other legal frameworks mentioned above, the sections below lay out further legal frameworks and international resolutions that can additionally support the implementation by Luxembourg of an arms embargo against Israel.

### 3.1 Legal and Moral obligations for Weapon Embargo on Israel

#### UN Security Council Resolutions 465 (1980) and 2334 (2016)

- Resolution 465 (1980)<sup>31</sup>: This resolution concerns Israeli settlements in the occupied territories, including East Jerusalem. The resolution calls on Israel to stop settlement activities, considers the settlements illegal under international law, and thus null and void, and urges all States “not to provide Israel with any assistance” that could support the settlement enterprise, this includes military aid or arms that might be used in support of the settlements or the occupation.
- Resolution 2334 (2016)<sup>32</sup>: Like Resolution 465, this resolution focuses on the illegality and nullity of Israeli settlements in the occupied Palestinian territories. It reaffirms the obligation of States not to recognize changes to the pre-1967 borders and calls for all States to distinguish between Israel and the occupied territories in their dealings. Although this resolution does not call for a direct arms embargo, it reinforces the international legal framework regarding Israel’s actions in the occupied territories, which could support arguments for restricting military cooperation or arms sales linked to those activities.

#### Human Rights Council Resolution (2018)<sup>33</sup>

- In 2018, the UN Human Rights Council (UNHRC) passed a resolution that emphasizes the responsibility of States to ensure that their authorities and private entities do not become involved in actions that contribute to serious violations of international humanitarian law or human rights. This includes the sale or provision of arms to end users (e.g., military forces) that are known or likely to use those arms in such violations.
- The resolution can be interpreted as urging States to avoid arms sales to any parties, including Israel, if there is credible evidence or risk that those arms could be used in the violation of international law, including in the occupied territories.

<sup>31</sup>UN Security Council Resolution 465 (1980), <https://digitallibrary.un.org/record/11767/?v=pdf>.

<sup>32</sup>UN Security Council Resolution 2334 (2016), [www.un.org/webcast/pdfs/SRES2334-2016.pdf](http://www.un.org/webcast/pdfs/SRES2334-2016.pdf).

<sup>33</sup>Human Rights Council Resolution - 2018, <https://www.ohchr.org/en/press-releases/2018/09/human-rights-council-adopts-10-resolutions-and-one-presidential-statement>.

While the resolution does not explicitly name Israel, it establishes a framework through which States are expected to ensure that arms transfers do not facilitate serious violations of international humanitarian law. Given the ongoing genocide and human rights violations involving Israel, Luxembourg could cite this resolution to act against the supply of weapons to Israel.

### **General Assembly Resolution ES-9/1 (1982)<sup>34</sup>**

Resolution ES-9/1, passed by the UN General Assembly during its 9th emergency special session in 1982, explicitly called for a comprehensive military embargo on Israel. This was during the "First Lebanon War" when Israel invaded southern Lebanon, and the international community condemned the actions as disproportionate and leading to significant civilian harm. The resolution called on member States to impose a military embargo on Israel and to cease supplying Israel with arms, military equipment, and other assistance that could support its military operations.

## **3.2 Sanctions Request**

Laid out below are cases where Luxembourg is specifically involved or connected to the purchase, sale or transit of weapons and dual use items to or from companies implicated in the ongoing genocide against the Palestinian population and/or in the illegal occupation of the Palestinian territories.

### **3.2.1 Elbit Systems Ltd**

#### **Elbit Systems Ltd General Description**

Elbit Systems Ltd (Elbit) is an Israeli multinational defense electronics company that develops a wide range of military, aerospace, and security products. It is one of the largest defense companies in Israel and is known for producing advanced technology for defense applications, including systems for air, land, sea, and cyber defense.

#### **Weapons systems and their use in the ongoing conflict**

- Unmanned Aerial Vehicles (UAVs)/Drones: Elbit is a major producer of unmanned aerial systems (UAS), which are used for intelligence, surveillance, reconnaissance (ISR), and combat purposes. Some of their well-known UAVs include the Hermes series of drones, such as the Hermes 450 and Hermes 900. Elbit on its website claims that Elbit's UAS (Unmanned Aerial System – drones plus the ground systems) are the backbone of the Israel Defense Forces (IDF)<sup>35</sup>. It is reported that Elbit supplies about 85% of the drones used by the IDF and the use of Elbit drones in the Gaza conflict is widely reported. Between October and November 2023, 90% of the targeted killings carried out by the Israeli military in Gaza and the north were carried out using drones. Elbit Hermes 900 and Hermes 450 UAVs have been used for such targeted attacks in Gaza, and in previous attacks on Gaza in 2021, and 2014<sup>36</sup>.
- Artillery – Additionally, Elbit provides artillery shells, cannons, bombs, mortar munition, cluster munition, night, and peripheral vision helmets.

<sup>34</sup>UN General Assembly Resolution ES-9/1 (1982), <https://www.palquest.org/en/historictext/10029/unga-resolution-es-91>.

<sup>35</sup>Elbit Systems Ltd Official Website - Elbit Systems UAV's, <https://www.elbitsystems.com/autonomous/aerial/male-unmanned-aircraft-systems/elbit-systems-uavs>.

<sup>36</sup>Who Profits - Elbit Systems Ltd company profile, <https://www.whoprofits.org/companies/company/3794?elbit-systems>.



- In October 2023, it was reported that the Israeli Air Force was using Elbit's MPR 500 bombs in its airstrikes on Gaza<sup>37</sup>. The MPR 500 is a 500 lb. (230 kg) multi-purpose rigid penetration and surface attack bomb, adapted for densely populated urban area warfare and launched from jet fighters. They are also reported to have been used in June 2025 in the attacks against Iran<sup>38</sup>.
- KLP, the largest pension fund in Norway, excluded Elbit concluding that it was clear the company produced internationally banned cluster munitions<sup>39</sup>.
- West Bank and Gaza Wall – Elbit provides components for the illegal separation wall in the occupied West Bank<sup>40</sup> and also for the wall which supports the siege on Gaza<sup>41</sup>.
- In addition, Elbit produces systems for so-called “sterile” security zones, artillery, and optical, targeting and navigation components, which can be installed into NATO-produced equipment, surveillance equipment and even cyber security products.
- Elbit systems tests its weapons on Palestinians and markets ‘battle tested’ weapons which it then monetizes through the sale to the rest of the world. As quoted by an Israeli weapons company CEO in 2014 “After every campaign of the kind that is now taking place in Gaza, we see an increase in the number of customers from abroad.”<sup>42</sup>.

### Elbit Systems Ltd General Description

- European Parliament Actions on systems such as Elbit (2024)<sup>43</sup>: In response to the growing concern over Israel's role in the Palestinian conflict, European legislators, have called for stronger oversight of defense companies like Elbit where the European Commission replied mentioning that individual member States were responsible to comply with the applicable law;
- EU Export Controls<sup>44</sup>: European lawmakers have called for stricter controls on arms exports. There are growing discussions about creating a unified EU stance to prevent the misuse of such technologies in conflict zones or against civilians, especially under regimes violating human rights.

<sup>37</sup>Who Profits - Elbit Systems Ltd company profile, <https://www.whoprofits.org/companies/company/3794?elbit-systems>.

<sup>38</sup>Israel Defense - Report: Israel Used Elbit-Made MRP-500 Bomb in Strike on Iran, <https://www.israeldefense.co.il/en/node/65403>.

<sup>39</sup>KLP - Decision to exclude companies that produce controversial weapons, <https://www.klp.no/en/corporate-responsibility-and-responsible-investments/exclusion-and-dialogue/Decision%20to%20exclude%20companies%20that%20produce%20controversial%20weapons.pdf>.

<sup>40</sup>Middle East Institute - Nowhere to hide: The impact of Israel's digital surveillance regime on the Palestinians, <https://www.mei.edu/publications/nowhere-hide-impact-israels-digital-surveillance-regime-palestinians>.

<sup>41</sup>Who Profits - Elbit Systems Ltd company profile, <https://www.whoprofits.org/companies/company/3794?elbit-systems>.

<sup>42</sup>Al-Haq - The Surveillance Industry and Human Rights: Israel's Marketing of the Occupation of Palestine. Submission to the UN Special Rapporteur on the Promotion and Protection of the Right to Freedom of Opinion and Expression, [https://www.alhaq.org/cache/uploads/download/alhaq\\_files/images/stories/PDF/Submission\\_to\\_the\\_UN\\_Special\\_Rapporteur\\_on\\_the\\_Promotion\\_and\\_Protection\\_of\\_the\\_Right\\_to\\_Freedom\\_of\\_Opinion\\_and\\_Expression.pdf](https://www.alhaq.org/cache/uploads/download/alhaq_files/images/stories/PDF/Submission_to_the_UN_Special_Rapporteur_on_the_Promotion_and_Protection_of_the_Right_to_Freedom_of_Opinion_and_Expression.pdf).

<sup>43</sup>EU Parliament Actions on systems such as Elbit Systems Ltd (2024), [https://www.europarl.europa.eu/doceo/document/E-9-2024-000468\\_EN.html](https://www.europarl.europa.eu/doceo/document/E-9-2024-000468_EN.html).

<sup>44</sup>EU Export Controls, <https://www.consilium.europa.eu/en/press/press-releases/2025/04/14/arms-export-control-council-reviews-eu-framework-strengthening-the-control-and-accountability-of-international-arms-trade/>.

### Elbit Systems Ltd in Luxembourg

Elbit has been involved in various European defense initiatives, including contracts with NATO and member States. One significant development is the establishment of a service center in Luxembourg<sup>45</sup>, supporting NATO's Multinational Multi-Role Tanker Transport (MRTT) fleet. This facility, run by the NATO Support and Procurement Agency (NSPA), will provide maintenance for Elbit's Direct Infrared Countermeasures (DIRCM) systems, which help protect aircraft from heat-seeking missiles. Additionally, Elbit has been awarded contracts for advanced defense systems, such as the MUSIC DIRCM<sup>46</sup>, a laser-based countermeasure technology used on NATO MRTTs. The company's relationship with NATO has been pivotal in strengthening the alliance's defense capabilities. These actions reflect Luxembourg's ongoing role in supporting NATO defense infrastructure and through it, the link to Elbit. NSPA has also been involved in conferences, exhibits and in integrating in national level research such as Luxinnovation<sup>47</sup>.

### 3.2.2 NSO Group

#### NSO Group General Description

The NSO Group (NSO), an Israeli technology company, is best known for developing the highly invasive Pegasus spyware, which enables remote surveillance of smartphones, often used for monitoring messages, calls, and other private data without user knowledge. Established in 2010, NSO's founders Omri Lavie, Shalev Hulio, and Niv Karmi, are all former members of the Israeli Intelligence Corps Unit 8200, an unit known for its unethical surveillance of civilians<sup>48</sup>.

Pegasus spyware deployment has sparked controversy worldwide due to allegations of misuse, including surveillance of journalists, activists, and opposition figures. The company claims it follows rigorous compliance standards and human rights policies to prevent misuse, but NSO has become a symbol of misusing technological tools at the expense of individual human rights considerations. It began with reports<sup>49</sup> about the way in which Pegasus spyware was misused against human rights activists and journalists. Soon after, hundreds of additional cases<sup>50</sup> from around the world were revealed (including many high-profile figures, such as 10 prime ministers, three presidents, and a king)<sup>51</sup>.

Indeed, Pegasus spyware, with its zero click technology, is a highly invasive tool, designed to covertly take full control of a phone's functionality, including access to passwords and all encrypted data, past and present, stored on the device or in the cloud.

<sup>45</sup>Elbit Systems to provide DIRCM service center for NATO MRTT fleet, <https://defence-industry.eu/elbit-systems-to-provide-dircm-service-center-for-natos-mrtt-fleet/>.

<sup>46</sup>Elbit Systems to provide DIRCM services to NATO center, <https://www.elbitsystems.com/news/elbit-systems-signs-contract-provide-dircm-service-center-nato>.

<sup>47</sup>NSPA in Luxembourg, <https://events.luxinnovation.lu/defence-technology-and-innovation-day-2024-partner/b4dcd1cc-5190-ef11-8473-6045bda07ccf/nato-support-and-procurement-agency-nspace>.

<sup>48</sup>Israeli elite unit soldiers condemn army abuses, <https://www.dw.com/en/israeli-soldiers-condemn-abuses-on-palestinians-in-open-letter/a-17919092>.

<sup>49</sup>Tracking NSO Group's Pegasus Spyware to Operations in 45 Countries, <https://citizenlab.ca/2018/09/hide-and-see-tracking-nso-groups-pegasus-spyware-to-operations-in-45-countries/>.

<sup>50</sup>NSO - Pegasus Spyware - List of individuals targeted, <https://www.haaretz.com/israel-news/tech-news/2022-04-05/ty-article-magazine/nso-pegasus-spyware-file-complete-list-of-individuals-targeted/0000017f-ed7a-d3be-ad7f-ff7b5a600000>.

<sup>51</sup>NSO - Pegasus Spyware - On the list: Ten prime ministers, three presidents and a king, <https://www.washingtonpost.com/world/2021/07/20/heads-of-state-pegasus-spyware/>.

Additional use of technology in the ongoing conflict and beyond:

- Palestinians literally have nowhere to hide!<sup>52</sup> Amnesty International in its reports have documented the extensive use of surveillance by Israel in the occupied West Bank<sup>53</sup>;
- In Gaza, technologies that intercept calls, messages and communications are reportedly used to generate so-called "kill lists."<sup>54</sup> NSO group's affiliate "Circles" uses a technology that enables mass interception of telecommunication data—calls, SMS, emails—which can be fed into machine learning systems to identify and target activists.

### Luxembourg Response on the NSO group

- The Pegasus Project, of 2021<sup>55</sup>, exposed the global scale of Pegasus spyware attacks on journalists, human rights defenders, and civil society groups. The then Luxembourg Foreign Minister, Jean Asselborn, acknowledged the potential consequences of Luxembourg being used as a conduit for spyware sales to unauthorized buyers, considering that the country has been chosen by the NSO as its European hub. Mr. Asselborn declared in the strongest terms that Luxembourg applies all export control obligations to the letter and would not tolerate that the operations of any Luxembourg based NSO entity would contribute to human rights violations<sup>56</sup>. The Foreign Minister's letter<sup>57</sup> to 9 of the NSO group entities in Luxembourg reminded them of the non-binding UN Guiding principles of Business and Human Rights, of the legally binding domestic law<sup>58</sup>, and of the EU export controls on dual use items<sup>59</sup> such as Pegasus intrusive spyware.
- Luxembourg parliamentary question by member of the Parliament Nathalie Oberweis (July 2021)<sup>60</sup>, raised question on the legal framework of NSO's operations in Luxembourg, considering the lack of appropriate export license for its Pegasus spyware, as confirmed by the answer given by the then Minister of Foreign Affairs and Minister of Trade and Commerce. According to Luxembourg law, it is mandatory for companies to apply for permits to export dual use or defense related goods, regardless of the nature of the operations of the individual company (back-office versus operational). The Luxembourg government still needs to provide clarity on the Luxembourg based NSO entities' legal framework and authorization process, or lack thereof.

<sup>52</sup>Nowhere to hide: The impact of Israel's digital surveillance regime on the Palestinians, <https://www.mei.edu/publications/nowhere-hide-impact-israels-digital-surveillance-regime-palestinians>.

<sup>53</sup>Israel/OPT: Israeli authorities are using facial recognition technology to entrench apartheid, <https://www.amnesty.org/en/latest/news/2023/05/israel-opt-israeli-authorities-are-using-facial-recognition-technology-to-entrench-apartheid/>.

<sup>54</sup>'Lavender': The AI machine directing Israel's bombing spree in Gaza, <https://www.972mag.com/lavender-ai-israeli-army-gaza/>.

<sup>55</sup>The Pegasus Project, <https://securitylab.amnesty.org/case-study-the-pegasus-project/>.

<sup>56</sup>Communiqué du Ministère des affaires étrangères et européennes - Dossier NSO / Pegasus, [https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiqués/2021/07-juillet/21-maee-nso-pegasus.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiqués/2021/07-juillet/21-maee-nso-pegasus.html).

<sup>57</sup>Lettre du Ministère des affaires étrangères et européennes - NSO / Pegasus, <https://gouvernement.lu/dam-assets/documents/actualites/2021/07-juillet/21-asselborn-lettre-nsogroup/Lettre-aux-dirigeants-des-societes-affiliees-au-NSO-Group.pdf>.

<sup>58</sup>Loi du 27 juin 2018 relative u contrôle de l'exportation, du transfert, du transit et de l'importation des biens de nature strictement civile, des produits liés à la défense et des biens à double usage, <https://legilux.public.lu/eli/etat/leg/loi/2018/06/27/a603/jo>.

<sup>59</sup>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), <https://eur-lex.europa.eu/eli/reg/2021/821/oj/eng>.

<sup>60</sup>Luxembourg parliamentary question by member of the Parliament Nathalie Oberweis (July 2021), <https://www.chd.lu/fr/question/21988>.

### European Response on the NSO group

- The European Data Protection Supervisor in February 2022<sup>61</sup> demanded strict implementation of the EU legal framework on data protection calling for an EU ban on the development and deployment of spyware with the capabilities of Pegasus to protect fundamental rights and freedoms
- The European Parliament adopted spyware surveillance standards in June 2023<sup>62</sup>. These recommendations outline a three-layer regulatory approach: an initial authorization process, ongoing oversight, and a remedial mechanism. The recommendations set out a range of proposals, including investigations into suspected abuse; EU standards for the deployment of spyware; legal remedies for people who have been targeted; strict enforcement of the EU's export control rules; an EU Tech Lab to conduct technical investigations; and coordination with third countries. The recommendations have not been put in place.

### Response on the NSO group from International bodies, United States, and legal cases

- Calls for Moratorium on Spyware sales, from UN Experts, 2021<sup>63</sup>, warning against the danger of allowing the sector to operate as "a human rights-free zone" and from Amnesty International, 2021<sup>64</sup>.
- The US Government sanctioned NSO group in 2021<sup>65</sup>, citing that their products and services "have enabled foreign governments to conduct transnational repression, which is the practice of authoritarian governments targeting dissidents, journalists and activists outside of their sovereign borders to silence dissent. Such practices threaten the rules-based international order." The US has also sanctioned other spyware products, Candiru and Interlexxa. NSO Group's relentless lobbying of the U.S. government reveals the effectiveness of sanctions and the economic pressure it faces from being excluded from a major market.
- Further, there are many ongoing and concluded legal cases within and outside Europe targeting NSO, many of them citing Luxembourg based entities of the group, such as Osy Technology and Q Cyber security<sup>66</sup>.

### NSO group's activities in Luxembourg

As mentioned above, Luxembourg plays a pivotal role in the global spyware industry as the host country of more than 20 entities representing the NSO group.

<sup>61</sup>EU watchdog calls for ban on surveillance tool Pegasus, <https://www.reuters.com/business/media-telecom/eu-watchdog-calls-ban-surveillance-tool-pegasus-2022-02-15/#:~:text=AMSTERDAM%2C%20Feb%20%28Reuters%29%20-%20The%20European%20Union%27s,the%20most%20intimate%20aspects%20of%20our%20daily%20lives.%22>.

<sup>62</sup>European Parliament adopted spyware surveillance standards - June 2023, [www.europarl.europa.eu/RegData/etudes/BRIE/2024/766262/EPRS\\_BRI\(2024\)766262\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/BRIE/2024/766262/EPRS_BRI(2024)766262_EN.pdf).

<sup>63</sup>Spyware: Rights experts push for surveillance technology moratorium, <https://news.un.org/en/story/2021/08/1097632>.

<sup>64</sup>Amnesty Urges Moratorium on Surveillance Technology in Pegasus Scandal, <https://www.securityweek.com/amnesty-urges-moratorium-surveillance-technology-pegasus-scandal/>.

<sup>65</sup>The United States Adds Foreign Companies to Entity List for Malicious Cyber Activities, <https://2021-2025.state.gov/the-united-states-adds-foreign-companies-to-entity-list-for-malicious-cyber-activities/>.

<sup>66</sup>Ongoing and concluded legal cases within and outside Europe targeting NSO group, <https://citizenlab.ca/2018/12/litigation-and-other-formal-complaints-concerning-targeted-digital-surveillance-and-the-digital-surveillance-industry/#NSO>.

The Pegasus inquiry from the European Parliament noted that NSO is still able to operate thanks to the entities based in Luxembourg, such as Q Cyber Technologies. On August, 24, 2022, it was revealed that NSO had booked more than half of its sales over the two previous years in Luxembourg, making clear that Luxembourg functions as an important business hub for NSO.

We believe that NSO's presence in Luxembourg damages the country's reputation and international standing.

#### **Luxembourg Moral and Legal Obligations for Weapon and Dual use items Embargo**

Considering the above, the Luxembourg State should:

- Provide evidence that Luxembourg is not involved or connected to the purchase, sale or transit of weapons and dual use items to or from companies implicated in the genocide or in the illegal occupation, especially in connection with the NSO Group, Elbit Systems Ltd or any other similar implicated entities. This should include reviewing the Luxembourg Business Registers thoroughly covering subsidiaries and business partners.
- Review of the Government Records and Procurement Lists, to assess if any government entities may have collaborated with or procured services linked to the NSO Group, Elbit Systems Ltd or any other organization that may be part of weaponry supply for Israel.

## 4

## SANCTIONS ON FINANCIAL SECTORS

## 4.1 Luxembourg Precedents on Financial Sanctions Enforcement

Exemplifying its compliance obligations, Luxembourg, through the EU sanctions regime, has been applying restrictive measures, among others, on the following countries:

- Afghanistan, sanctions imposed for terrorism related crimes and ongoing humanitarian crisis: arms embargo, travel ban, assets freeze targeting government officials associated with the Taliban.
- Iran, sanctions imposed for nuclear proliferation, human rights violations, and terrorism: assets freeze, travel restrictions and prohibition on financial transactions.
- Libya, sanctions imposed for human rights violations: arms embargo, travel ban, assets freeze targeting the family of Muammar Al-Qadhafi and certain government officials.

For more information on the EU sanctions regime, please refer to the Financial Action Task Force's official website<sup>67</sup>.

Specifically, Luxembourg implemented EU sanctions against Russia through directly applicable regulations, including Council Regulation (EU) No 833/2014 (trade/financial restrictions)<sup>68</sup> and Regulation (EU) No 269/2014 (asset freezes)<sup>69</sup>. The CSSF and Ministry of Finance enforced these measures by:

- freezing assets of designated entities (e.g., VTB Bank) using Luxembourg's Register of Beneficial Ownership for identification<sup>70</sup>;
- monitoring financial sector compliance<sup>71</sup>;
- publicly affirming strict alignment with EU sanctions. In 2022, Luxembourg's Foreign Minister explicitly Stated that all sanctions were applied "strictly, without exception", underscoring adherence to Article 215 TFEU and Article 25 UN Charter obligations<sup>72</sup>.

For more examples on sanctions: International financial sanctions - Ministry of Finance - The Luxembourg Government<sup>73</sup>.

<sup>67</sup>Financial Action Task Force's official website, <https://www.fatf-gafi.org/en/home.htm>.

<sup>68</sup>Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine, <https://eur-lex.europa.eu/eli/reg/2014/833/oj/eng>.

<sup>69</sup>Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine, <https://eur-lex.europa.eu/eli/reg/2014/269/oj/eng>.

<sup>70</sup>FAQ on asset freeze and prohibition to make funds and economic resources available, <https://europeansanctions.com/wp-content/uploads/2023/04/26-April-2023-EU-Commission-FAQs-Asset-freeze-and-prohibition-to-make-funds-and-economic-resources-available-compressed.pdf>.

<sup>71</sup>EU restrictive measures in view of Russia's war of aggression against Ukraine, [https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=LEGISSUM:25\\_2#:~:text=The%20decisions%20and%20regulations%20collectively%20put%20in%20place,to%20the%20Russian%20war%20of%20aggression%20against%20Ukraine..](https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=LEGISSUM:25_2#:~:text=The%20decisions%20and%20regulations%20collectively%20put%20in%20place,to%20the%20Russian%20war%20of%20aggression%20against%20Ukraine..)

<sup>72</sup>Luxembourg MAE - Implementation of Restrictive Measures, <https://mae.gouvernement.lu/en/directions-du-ministere/affaires-europeennes/organisations-economiques-int/mesures-restrictives.html>.

<sup>73</sup>International financial sanctions - Ministry of Finance - The Luxembourg Government, <https://mfin.gouvernement.lu/en/dossiers/2018/sanctions-financieres-internationales.html>.

Since the beginning of the war against Ukraine in February 2022, EU implemented 17 sanctions packages against Russia, including assets freeze on Vladimir Putin, Sergej Lavrov and Duma members, SWIFT bans on some banks and ban on EU capital market access.

## 4.2 Examples of links between the Luxembourg financial ecosystem and Israel

### 4.2.1 Fonds de Compensation de la Sécurité Sociale

The Fonds de Compensation de la Sécurité Sociale ('FDC') was established in 2004 and its mission is to prudentially manage the compensation reserve of the general pension insurance scheme and to achieve an effective return while diversifying risks.

Being a public institution, the FDC is supervised by the Ministry of Health and Social Security.

In 2007, the FDC created an investment vehicle, the Fonds de Compensation de la Sécurité Sociale, SICAV-FIS (the 'FDC SICAV'), to invest part of the compensation reserved to the FDC.

The FDC SICAV is supervised by the CSSF<sup>74</sup>.

Based on the FDC SICAV audited financial Statements as of 31 December 2024<sup>75</sup>, the FDC SICAV, through several of its sub-funds, is invested in the following Israeli companies:

- Azrieli Group Ltd;
- Paz Retail and Energy Ltd;
- Bank Hapoalim BM;
- Bank Leumi Le-Israel BM;
- Elbit Systems Ltd;
- Isracard Ltd;
- Israel Discount Bank Ltd;
- Mizrahi Tefahot Bank Ltd;
- Nice Ltd;
- Bezeq the Israeli Telecommunication Corp. Limited;
- Cellcom Israel Limited;
- First International Bank Of Israel Limited;
- Airport City Ltd;
- Alony Hetz Properties & Investments Ltd;
- Amot Investments Ltd;

<sup>74</sup>Fonds de Compensation de la Sécurité Sociale - website, <https://fdc.public.lu/en.html>.

<sup>75</sup>FDC SICAV - Financial Statements 31.12.2024, <https://fdc.public.lu/dam-assets/publications/sicav-annual-report-20241231-final.pdf>.

- Ashtrom Group Ltd;
- Big Shopping Centers Ltd;
- Camtek Ltd;
- Clal Insurance Enterprises Holdings Ltd;
- Danel Adir Yeoshua Ltd;
- Delek Group Ltd;
- Delta Galil Ltd;
- Electra Ltd;
- Energix-Renewable Energies Ltd;
- Enlight Renewable Energy Ltd;
- Equital Ltd;
- Fattal Holdings 1998 Ltd;
- Formula Systems 1985 Ltd;
- Fox Wizel Ltd;
- G City Ltd;
- Harel Insurance Investments & Financial Services Ltd;
- Hilan Ltd;
- Israel Corp Ltd;
- Kenon Holdings Ltd;
- Matrix IT Ltd;
- Mega Or Holdings Ltd;
- Melisron Ltd;
- Menora Mivtachim Holdings Ltd;
- Migdal Insurance & Financial Holdings Ltd;
- Mivne Real Estate KD Ltd;
- Nova Ltd;
- Oil Refineries Ltd;
- One Software Technologies Ltd;
- OPC Energy Ltd;
- Partner Communications Co Ltd;
- Phoenix Financial Ltd;



- Reit 1 Ltd;
- Sapiens International Corp NV;
- Shapir Engineering and Industry Ltd;
- Shikun & Binui Ltd;
- Shufersal Ltd;
- Strauss Group Ltd;
- Tower Semiconductor Ltd.

As answered by the Minister of Health and Social Security Martine Deprez to a parliamentary question raised by MPs Franz Fayot and Mars Di Bartolomeo<sup>76</sup>, 'Since 2011, the FDC has maintained an exclusion list of companies that violate the ten principles of the United Nations Global Compact'.

The Minister of Health and Social Security also explained that *'The FDC is currently working with service provider Morningstar Sustainalytics to determine exactly which companies will be included on the exclusion list. However, according to their analysis, no listed Israeli banks have been classified as "excludable" since February.'*<sup>77</sup>

Notwithstanding the above, several Israeli companies, in which the FDC SICAV is still invested, appear also on another list drafted by the UN, specifically by the OHCHR: the database of all business enterprises involved in the activities detailed in paragraph 96 of the report of the independent international fact finding mission to investigate the implications of the Israeli settlements on the civil, political, economic, social and cultural rights of the Palestinian people throughout the Occupied Palestinian Territory, including East Jerusalem (the 'OHCHR Database')<sup>78</sup>.

In a nutshell, the OHCHR Database is a repository of Israeli companies that are involved in providing services and utilities that support the maintenance and existence of settlements, which have been declared illegal by the ICJ via an advisory opinion issued on July 19, 2024<sup>79</sup>.

Specifically, the ICJ concluded, *inter alia*, that *"the State of Israel's continued presence in the Occupied Palestinian Territory is unlawful"* and that *"the State of Israel is under an obligation to bring to an end its unlawful presence in the Occupied Palestinian Territory as rapidly as possible"*.<sup>80</sup>

The above-mentioned advisory opinion has been welcomed by the UN General Assembly, which on September 18, 2024 adopted resolution ES 10-24, that reiterated the unlawfulness of Israel's occupation and urged UN member States, thus including Luxembourg, to comply with their obligations

<sup>76</sup>Luxembourg Parliamentary Question 2175, <https://www.chd.lu/en/question/28646>.

<sup>77</sup>Luxemburger Wort - Investitionen israelischer Bank werfen Fragen in Luxemburg auf, <https://www.wort.lu/politik/investitionen-israelischer-bank-werfen-fragen-in-luxemburg-auf/66687173.html>.

<sup>78</sup>OHCHR Database of Businesses involved in Activities Related to Settlements, <https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf>.

<sup>79</sup>International Court of Justice - Advisory Opinion issued on 19 July 2024, <https://www.icj-cij.org/index.php/node/204160>.

<sup>80</sup>International Court of Justice - Advisory Opinion issued on 19 July 2024, <https://www.icj-cij.org/index.php/node/204160>.

under international law and ensure that they do not provide aid or assistance in maintaining the situation created by the occupation<sup>81</sup>.

**In practical terms, this means that Luxembourg must prevent its nationals, companies, and entities under its jurisdiction from engaging in activities that support or sustain Israel's occupation.**

Yet, as of December 12, 2024, the FDC is still invested in the following Israeli that are present in the OHCHR Database:

- Paz Oil Company Ltd;
- Bank Hapoalim BM;
- Bank Leumi Le-Israel BM;
- Israel Discount Bank Ltd;
- Mizrahi Tefahot Bank Ltd;
- Bezeq the Israeli Telecommunication Corp. Limited;
- Cellcom Israel Limited;
- First International Bank Of Israel Limited;
- Ashtrom Group Ltd;
- Delek Group Ltd;
- Energix-Renewable Energies Ltd;
- Matrix IT Ltd;
- Mivne Real Estate KD Ltd;
- Partner Communications Co Ltd;
- Shapir Engineering and Industry Ltd;
- Shufersal Ltd;
- Electra Ltd (now listed as Electra Group Ltd in the OHCHR Database);
- Delta Galil Industries Ltd.

How can the above-mentioned companies be considered compliant with the 'ten principles of the United Nations Global Compact' based on which the FDC exclusion list has been drafted, considering that the first two principles are linked to the respect of the protection of internationally proclaimed human rights?

Exclusion lists should serve as a compass for guiding investment and divestment decisions, grounded in clear principles—particularly the fundamental responsibilities relating to human rights, labor, the

<sup>81</sup>Advisory opinion of the ICJ on the legal consequences arising from Israel's policies and practices in OPT, including East Jerusalem, and from the illegality of Israel's continued presence in OPT, <https://www.un.org/unispal/document/ga-10th-ess-resolution-18sep24/>.

environment, and anti-corruption as outlined in the ten principles of the United Nations Global Compact. These standards should take precedence over relying solely on exclusion lists compiled by third-party service providers, even highly regarded ones such as Morningstar Sustainalytics.

**The Ministry of Health and Social Security and the CSSF should support the FDC/FDC SICAV in updating its exclusion list, also considering that the FDC/FDC SICAV is currently invested in Elbit Systems Ltd, Israel's largest weapons manufacturer and one of the primary suppliers of weapons and surveillance systems to the Israeli military.**

Moreover, the FDC/FDC SICAV would not be the first entity to divest from the above-mentioned Israeli companies, considering that:

- As of June 24, 2024, AXA divested from five Israeli banks, namely: Bank Hapoalim, Bank Leumi, Israel Discount Bank, First International Bank of Israel and Mizrahi Tefahot Bank<sup>82</sup>;
- the Ireland Strategic Investment Fund divested from six Israeli companies, namely: Bank Hapoalim BM; Bank Leumi-le Israel BM; Israel Discount Bank Ltd; Mizrahi Tefahot Bank Ltd; First International Bank Ltd and Rami Levi Chain Stores Ltd (this latter company is not in the FDC SICAV portfolio)<sup>83</sup>;
- As of December 31, 2024, the exclusion list of the KLP, Norway's largest pension fund includes the following Israeli companies, (inserted in such a list for their violation of technical standards): Partner Communications Co Ltd, Israel Discount Bank Ltd, Bezeq the Israeli Telecommunication Corp. Limited, Bank Hapoalim BM, Bank Leumi Le-Israel BM, Mizrahi Tefahot Bank Ltd, Delek Group Ltd, Mivne Real Estate KD Ltd, Paz Oil Company Ltd, Electra Ltd, Shapir Engineering and Industry Ltd, Cellcom Israel Limited, Ashtrom Group Ltd, Energix-Renewable Energies Ltd<sup>84</sup>;
- As of May 11, 2025, the Norway sovereign wealth fund, the world's largest fund of its kind, announced its divestment from Paz Retail and Energy Ltd<sup>85</sup>. Also, the Norway sovereign wealth fund had already divested from another Israeli company, namely Bezeq Israeli Telecommunication Corp. Limited<sup>86</sup>, due to its activities in the West Bank settlements.

In addition to equity investments in Israeli companies, the FDC SICAV is invested in the following bonds issued by the Israeli government:

- Israel Government International Bond 1.500% - 18/Jan/27;
- Israel Government International Bond 1.500% - 16/Jan/29;
- Israel Government International Bond 2.375% - 18/Jan/37;
- Israel Government International Bond 2.500% - 16/Jan/49;

<sup>82</sup>Profundo - AXA's Divestment from Israeli Banks, <https://profundo.nl/projects/axa-s-divestment-from-israeli-banks/>.

<sup>83</sup>Irish Strategic Investment Fund's divestment from Israeli companies, <https://www.oireachtas.ie/en/debates/question/2025-04-02/98/>.

<sup>84</sup>KLP exclusion list, <https://www.klp.no/en/corporate-responsibility-and-responsible-investments/exclusion-and-dialogue>.

<sup>85</sup>Norway wealth fund divests from second Israeli company since Gaza war, <https://www.reuters.com/sustainability/society-equity/norway-wealth-fund-divests-israels-paz-retail-energy-due-west-bank-activities-2025-05-11/>.

<sup>86</sup>Press TV - Norway fund urged by largest union to divest from companies aiding Israel amid Gaza genocide, <https://www.presstv.ir/Detail/2025/05/06/747460/Norway-L0-Israel-divestment-fund-Gaza-war-West-Bank>.

- Israel Government International Bond 5.500% - 12/Mar/34;
- Israel Government International Bond 5.750% - 12/Mar/54;
- Israel Government Bond - Fixed 1.000% - 31/Mar/30;
- Israel Government Bond - Fixed 1.500% - 31/May/37;
- Israel Government Bond - Fixed 2.000% - 31/Mar/27;
- Israel Government Bond - Fixed 2.250% - 28/Sep/28;
- Israel Government Bond - Fixed 3.750% - 31/Mar/47;
- Israel Government Bond - Fixed 5.500% - 31/Jan/42;
- Israel Government International Bond 2.875% - 16/Mar/26;
- State of Israel 3.800% - 13/May/60;
- State of Israel 6.250% - 21/Nov/27;
- Israel Government International Bond 0.625% - 18/Jan/32;
- Israel Government Bond - Fixed 0.500% - 27/Feb/26;
- Israel Government Bond - Fixed 1.300% - 30/Apr/32;
- Israel Government Bond - Fixed 2.800% - 29/Nov/52;
- Israel Government Bond - Fixed 3.750% - 28/Feb/29;
- Israel Government Bond - Fixed 4.000% - 30/Mar/35;
- Israel Government International Bond 4.500% - 17/Jan/33;
- Israel Government International Bond 5.750% - 12/Mar/54

It has been noted that 'Banks and other financial institutions that finance companies selling arms or other military supplies to the Israeli military or that provide funds directly to the Israeli State may contribute to the commission of genocide and violations of international humanitarian law in the Occupied Palestinian Territories, namely Gaza. Some activities, such as the purchase of Israeli government bonds, which the Israeli State has relied on and encouraged to finance its war on Gaza can make banks and other financial financial institutions complicit in genocide'<sup>87</sup>.

**The Ministry of Health and Social Security and the CSSF should support the FDC/FDC SICAV in evaluating how the above-mentioned Israeli bonds comply with the rationale of the FDC/FDC SICAV exclusion list.**

Both investments in Israeli companies and in Israeli bonds represent a small percentage of the FDC SICAV's net asset value.

<sup>87</sup>Dr Irene Pietropaoli - *Obligations of Third States and Corporations to Prevent and Punish Genocide in Gaza*, [http://www.alhaq.org/cached\\_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf](http://www.alhaq.org/cached_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf).

**The Luxembourg Government, with the support of the CSSF, AED and CAA, should assess the records of Luxembourg based investment funds to lookup any investment related to the NSO Group, Elbit Systems Ltd or any other organization that may be part of weaponry supply for Israel.**

#### 4.2.2 Israeli bonds listed on the Luxembourg Stock Exchange

As of May 19, 2025, there are 11 bonds issued by the State of Israel and listed on the Luxembourg Stock Exchange. Out of these 11 bonds, one has been listed after the beginning of the ongoing genocide against the Palestinian people, specifically bond with ISIN number XS193610048.

As concluded by the ICJ on January 26, 2024, it is plausible that the State of Israel is committing a genocide<sup>88</sup>.

At the same time, the State of Israel has been fundraising on several platforms, asking the public to subscribe to its bonds, claiming that "investing in Israeli bonds is the most direct and impactful way to ensure Israel's resilience"<sup>89</sup>.

Unfortunately, Israel's resilience has proven to be synonymous with 50,000 civilians killed, with nearly a third of the dead under 18 years old<sup>90</sup>.

As already mentioned, "Some activities, such as the purchase of Israeli government bonds, which the Israeli State has relied on and encouraged to finance its war on Gaza can make banks and other financial institutions complicit in genocide."<sup>91</sup>

Using the same logic, allowing Israeli government bonds to be listed on the Luxembourg Stock Exchange means providing the State of Israel with a fundraising platform, whose earnings might be used in genocidal activities.

**Thus, the Luxembourg Government and/or the Luxembourg Ministry of Finance should delist one or more of the bonds issued by the State of Israel.**

#### Assenagon Asset Management S.A.

Assenagon Asset Management S.A. ("Assenagon") is a Luxembourg based asset management company, supervised by the CSSF, with several investment vehicles invested in Israeli companies involved in activities linked to illegal Israeli settlements.

The following Assenagon vehicles are invested in these Israeli companies<sup>92</sup>:

<sup>88</sup>A top U.N. court says Gaza genocide is 'plausible' but does not order cease-fire, <https://www.npr.org/2024/01/26/1227078791/icj-israel-genocide-gaza-palestinians-south-africa>.

<sup>89</sup>Israel Bonds Official YouTube Channel - The Most Direct & Impactful Way to Support Israel, <https://www.youtube.com/watch?v=8y3c-NjDXjU>.

<sup>90</sup>Reuters - Gaza death toll: how many Palestinians has Israel's offensive killed?, <https://www.reuters.com/world/middle-east/how-many-palestinians-has-israels-gaza-offensive-killed-2025-01-15/>.

<sup>91</sup>Dr Irene Pietropaoli - Obligations of Third States and Corporations to Prevent and Punish Genocide in Gaza, [http://www.alhaq.org/cached\\_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf](http://www.alhaq.org/cached_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf).

<sup>92</sup>Assenagon Asset Management S.A. - website, <https://www.assenagon.com/en/funds>.

- Assenagon Funds Value Size Global (P) : Bank Hapoalim BM, Bank Leumi Le-Israel BM and Check Point Software Technologies Ltd
- Assenagon Funds Value Size Global (P2) : Bank Hapoalim BM, Bank Leumi Le-Israel BM and Check Point Software Technologies Ltd
- Assenagon Funds Value Size Global (r) : Bank Hapoalim BM, Bank Leumi Le-Israel BM and Check Point Software Technologies Ltd
- Assenagon Funds Value Size Global (RS) : Bank Hapoalim BM, Bank Leumi Le-Israel BM and Check Point Software Technologies Ltd

As already mentioned in this report, Bank Leumi Le-Israel BM and Bank Hapoalim BM are included in the OHCHR database<sup>93</sup>.

**The Luxembourg Ministry of Finance and/or CSSF, CAA and AED can sanction Bank Leumi Le-Israel BM and Bank Hapoalim BM (and any other company listed in the OHCHR Database), thus barring any Luxembourg company from supporting them, considering their active role in an ongoing illegal occupation.**

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<sup>93</sup>OHCHR Database of Businesses involved in Activities Related to Settlements, <https://www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf>.

## 5

## SANCTIONS ON TRADES AND COMMERCE

The EU is Israel's biggest trading partner, accounting about a third of its total goods trade. Two-way goods trade between the EU and Israel stood at EUR 42.6 billion (USD 48.91 billion) last year, though it was unclear how much of that trade involved settlements.<sup>94</sup>

## 5.1 EU-Israel Association Agreement

Luxembourg, as a Member State of the EU, is part of the EU-Israel Association Agreement, which entered into force in 2000 and which currently regulates economic cooperation between the EU and Israel<sup>95</sup>.

Article 2 of the agreement states that *'Relations between the Parties, as well as all the provisions of the Agreement itself, shall be based on respect for human rights and democratic principles, which guides their internal and international policy and constitutes an essential element of this Agreement.'*

On May 20, 2025<sup>96</sup>, the review of the agreement was launched at the request of the Netherlands. This was supported by other member States including Luxembourg. The review was to assess Israel's compliance with human rights and democratic principles, and it is important to note that this is the first step of a procedure that should lead to the suspension of the agreement.

On June 20, 2025, the review of the EU-Israel Association Agreement found indications that Israel breached its human rights obligations with its actions in Gaza. The review which was conducted by the European External Action Service (EEAS) States that the breach stems from Israel's war on Gaza, conditions around the delivery of aid, fear of famine, and Israel's occupation of the West Bank, along with strikes against hospitals, forced displacement of the Palestinian population, mass arrests, arbitrary detentions, the expansion of settlements and the violence committed by settlers<sup>97</sup>.

**The Luxembourg State should take an active leadership role in campaigning for concrete steps to suspend the EU trade association agreement. This will prevent the EU, and thus the State of Luxembourg, from having trade relationships with a State in blatant violation of human rights like Israel. While some actions will require unanimous support of all 27 member States, others will require a qualified majority ie. 55% of countries representing at least 65% of the EU population.**

<sup>94</sup>European Union, Trade in goods with Israel, [https://webgate.ec.europa.eu/isdb\\_results/factsheets/country/details\\_israel\\_en.pdf](https://webgate.ec.europa.eu/isdb_results/factsheets/country/details_israel_en.pdf).

<sup>95</sup>EURO-MEDITERRANEAN AGREEMENT establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, [https://eeas.europa.eu/archives/delegations/israel/documents/eu\\_israel/asso\\_agree\\_en.pdf](https://eeas.europa.eu/archives/delegations/israel/documents/eu_israel/asso_agree_en.pdf).

<sup>96</sup>EU to review trade and cooperation with Israel over Gaza offensive, <https://www.euronews.com/my-europe/2025/05/21/eu-to-review-its-trade-and-cooperation-with-israel-over-gaza-offensive>.

<sup>97</sup>Israel in breach of EU deal over Gaza human rights, report signals, <https://www.politico.eu/article/israel-breach-eu-deal-over-gaza-human-rights-report-kaja-kallas-palestine-belgium-obligation/>.

## 5.2 Luxembourg exports to Israel

While Israel is not a major trading partner of Luxembourg, during 2023 Luxembourg imported goods worth USD 141 million and exported USD 48.7 million to Israel, which constitutes less than 0.6% of trade volumes<sup>98</sup>. A significant portion of Luxembourg's exports to Israel include steel, aircraft parts and plastics<sup>99</sup>. It is important to ensure that these items which could be used for military purposes are not being used by Israel in its ongoing actions against the Palestinian population.

**The Luxembourgish authorities should review these exports and take action to suspend these exports if they are targeted for military purposes.**

## 5.3 The Luxembourg Trade and Investment Office (LTIO) in Tel Aviv

As per its website<sup>100</sup>, the LTIO in Tel Aviv has been established with the two-fold mission of:

- Assist innovative Israeli businesses in expanding to Luxembourg and accessing the European market.
- Facilitate trade between Luxembourg and Israel and support Luxembourg-based businesses in establishing and growing their operations in the Israeli market.

In this regard, two specific sectors seem particularly relevant for the trade relationship between Luxembourg and Israel, namely cybersecurity<sup>101</sup> and digital health care<sup>102</sup>. However, in times of a plausible Genocide, the LTIO has been expanding its activities:

- **Tech & AI Matchmaking Events** LTIO co-organised events like the "Bridging the Horizon" roundtable focused on Smart & Safe Mobility (see section Academia), under the umbrella of Horizon Europe, which connects AI-focused Israeli startups with Luxembourg partners calcalistech.com<sup>103</sup>.
- **Active Tech Sector Promotion** Job listings from LTIO Tel Aviv confirm that sectors such as Cyber/AI are central to its strategy, and different levels of advisory role explicitly target cooperation in these fields (This link is subject to change when the hiring is complete).<sup>104</sup>
- **Broader Tech & Innovation Mandate** LTIO promotes Israeli engagement in Luxembourg's tech ecosystem, including AI, cybersecurity, fintech, smart mobility, space, etc. often through events like Nexus2050 and CyberTech. The latest investment announced in Nexus2025 technology conference at the Luxexpo was a USD 1 billion vision for "vertical AI" investments in Europe, US and Israel where Luxembourg is at the heart of such investment<sup>105</sup>. The "vertical AI" is used

<sup>98</sup>Israel-Luxembourg relations, [https://en.wikipedia.org/wiki/Israel%E2%80%93Luxembourg\\_relations](https://en.wikipedia.org/wiki/Israel%E2%80%93Luxembourg_relations).

<sup>99</sup>Trade volume between Luxembourg and Israel, <https://oec.world/en/profile/bilateral-country/isr/partner/lux>.

<sup>100</sup>Luxembourg Trade and Investment Office (LTIO) Tel Aviv - website, <https://luxembourgtradeandinvest.com/our-international-network/ltio-tel-aviv>.

<sup>101</sup>LTIO - Cybersecurity: Building bridges to Europe, <https://luxembourgtradeandinvest.com/news/cybersecurity-building-bridges-to-europe-272e052aa4f14fa098beeb187414cd47>.

<sup>102</sup>LTIO - Cybersecurity: Building bridges to Europe, <https://luxembourgtradeandinvest.com/news/cybersecurity-building-bridges-to-europe-272e052aa4f14fa098beeb187414cd47>.

<sup>103</sup>Israel and Luxembourg: a winning partnership for Horizon Europe, <https://www.calcalistech.com/ctechnews/article/sj0pltiyge>.

<sup>104</sup>LTIO - We are hiring! Junior Trade and Investment Advisor, <https://luxembourgtradeandinvest.com/news/we-are-hiring%21-junior-trade-and-investment-advisor>.

<sup>105</sup>JVP: \$1bn vision for "vertical AI" investments in Europe, US and Israel, <https://en.paperjam.lu/article/jvp-1bn-vision-for-vertical-ai-investments-in-europe-us-and-israel>.



heavily in systems used in war crimes such as Lavender<sup>106</sup>, Where is daddy<sup>107</sup>, Gospel<sup>108</sup>, and more.

Among the companies included in the above-mentioned USD 1 billion investment, there is the Israeli company Cyberark, which has been recently promoted by Lavi Lazarovitz, a serving major in the Israeli Air Force. According to reports by the UN, among others, the Israeli Air Force<sup>109</sup> has been responsible for targeting hospitals and schools and for destroying vital civilian infrastructure in the ongoing genocide in Gaza.

Known as the start-up nation, Israel is investing more and more in cybersecurity and AI, but we believe that before engaging in any trade relationship in this field, the Luxembourg State must be aware of how Israel has been unlawfully using cybersecurity and cyberattacks against civilians in Gaza.

It is a well-established fact that even if the Oslo II framework explicitly assigns to the Palestinian Authority the right to nurture an independent ICT sector and autonomous national infrastructure, Israel has until today precluded such possibility and basically controls the Palestinian cyberspace and ICT infrastructure.

In the ongoing genocide, Israel, on top of using starvation as a weapon of war and imposing a total siege on food, medicine and aid on the Gaza Strip, has been responsible for communication blackouts and internet shutdowns against the civilian population, that could amount to violation of human rights.

As stated by Human Rights Watch<sup>110</sup>, *“Intentional, blanket shutdowns or restrictions on access to the internet violate multiple rights and can be deadly during crises. Prolonged and complete communications blackouts, like those experienced in Gaza, can provide cover for atrocities and breed impunity while further undermining humanitarian efforts and putting lives at risk.”*

Considering the violent nature of such communication blackouts and internet shutdowns, as proven by the continuing bombing of critical infrastructure, and their serious consequences in terms of endangerment of the civilian population (e.g. lack of access to the internet has prevented civilians in Gaza from knowing where the declared safe areas and evacuation routes are)<sup>111</sup>, they can qualify as cyber-attacks.

Regarding the digital health care sector in Israel, experts often refer to the so-called four waves of innovation from military tech spillovers to market-first, GenAI-native startups<sup>112</sup> and we would like to draw the attention to the danger of using technologies and practices developed in the military,

<sup>106</sup> Israel reportedly used 'Lavender' AI system to ID thousands of dubious targets in Gaza war, <https://www.independent.co.uk/news/world/middle-east/israel-gaza-hamas-war-ai-b2523039.html>.

<sup>107</sup> Lavender & Where's Daddy: How Israel Used AI to Form Kill Lists & Bomb Palestinians in Their Homes, [https://www.democracynow.org/2024/4/5/israel\\_ai](https://www.democracynow.org/2024/4/5/israel_ai).

<sup>108</sup> How Israel Uses AI in Gaza—And What It Might Mean for the Future of Warfare, <https://time.com/7202584/gaza-ukraine-ai-warfare/>.

<sup>109</sup> Israeli Air Force Officer in the Netherlands: HRF Files Legal Complaint Against Lavi Lazarovitz for Role in Gaza Genocide, <https://www.hindrajabfoundation.org/perpetrators/israeli-air-force-officer-lavi-lazarovitz-in-the-netherlands-hrf-files-legal-complaint-for-role-in-gaza-genocide>.

<sup>110</sup> Gaza: Communications Blackout Imminent Due to Fuel Shortage, <https://www.hrw.org/news/2023/11/15/gaza-communications-blackout-imminent-due-fuel-shortage>.

<sup>111</sup> Gaza: Communications Blackout Imminent Due to Fuel Shortage, <https://www.hrw.org/news/2023/11/15/gaza-communications-blackout-imminent-due-fuel-shortage>.

<sup>112</sup> The Evolution of Digital Health Companies in Israel: From Military Tech Spillover to Market-Driven AI-based Innovation, <https://vintage-ip.com/the-evolution-of-digital-health-companies-in-israel-from-military-tech-spillover-to-market-driven-ai-based-innovation/>.

especially one currently involved in a genocide, in the health care system.

While technology can be a useful tool to create a more inclusive healthcare system, it cannot be denied that data driven technologies have been proven to increase existing inequalities<sup>113</sup> and this effect should not be underestimated in a context like the Palestinian one, where Israel's illegal occupation of the West Bank, Gaza Strip and annexation of East Jerusalem has been hindering Palestinian patients' access to healthcare, as shown by the difficulties experienced by Palestinians in obtaining the permits required by the Israeli authorities<sup>114</sup>.

Moreover, access to health care is being severely jeopardized by Israel ceaseless attack on the Palestinian healthcare system: as of January 2, 2025, more than 1000 health-care workers had been killed and as of March 14, 2025, the WHO has registered at least 670 attacks on health facilities, ambulances, and personnel, with health care workers regularly abducted, tortured and murdered<sup>115</sup>.

**As already mentioned, the Genocide Convention requires Member States to suspend diplomatic relationships and trade ties where there is a strong suspicion that a country is committing a genocide, and thus the Luxembourg government should seriously consider closing the Luxembourg Trade and Investment Office in Tel Aviv.**

**Furthermore, the Luxembourg government should investigate start-up investments to ensure that Luxembourg has not invested in surveillance cyber-security or dual use tech start-up companies founded by former members of the Israel Defense Forces known as Unit 8200 that are implicated in the genocide in Gaza.**

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<sup>113</sup>AI could worsen health inequities for UK's minority ethnic groups - new report, <https://www.imperial.ac.uk/news/230413/ai-could-worsen-health-inequities-uks/>.

<sup>114</sup>Barriers to the access to health services in the occupied Palestinian territory: a cohort study, [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(13\)60200-7/fulltext](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(13)60200-7/fulltext).

<sup>115</sup>Genocide in Gaza: moral and ethical failures of medical institutions, [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(25\)01173-0/fulltext](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(25)01173-0/fulltext).

## 6

## SANCTIONS ON CULTURAL &amp; SPORT LEVEL

Culture is a fundamental part of a country's history and identity and international humanitarian law sets out a framework to ensure that cultural heritage is protected during war time, as well as measures that should be implemented during peace time.

As an example, the Fourth Geneva Convention establishes the legal basis for the protection of cultural heritage and property, with article 27 stating that<sup>116</sup> *"Protected persons are entitled, in all circumstances, to respect for their persons, their honor, their family rights, their religious convictions and practices, and their manners and customs. They shall at all times be humanely treated and shall be protected especially against all acts of violence or threats thereof and against insults and public curiosity."*

For many years now, the State of Israel has been using culture as a tool to minimize and cover up its crimes against the Palestinian people, i.e. whitewashing, including the ongoing genocide, as proven by the campaign 'Brand Israel', in an effort to improve Israel's negative image overseas, by downplaying religion and avoiding any discussion of the conflict with the Palestinians.<sup>117</sup>

As declared by Nissim Ben-Sheetrit, former deputy director general of the Israeli foreign ministry: *"We are seeing culture as a hasbara [propaganda] tool of the first rank, and I do not differentiate between hasbara and culture"*<sup>118</sup>.

*"Israel has obliterated Gaza's education system and destroyed over half of all religious and cultural sites in the Gaza Strip, part of a widespread and relentless assault against the Palestinian people in which Israeli forces have committed war crimes and the crime against humanity of extermination"* (UN Reports of June 2025)<sup>119</sup>. Further factsheets on the targeting of the cultural and historical heritage by Israel's aggression against the Gaza Strip can be found online<sup>120</sup>.

The deliberate erasure of Palestinian cultural and historical heritage has been utilized as a strategic war tactic, and can have a the long-term impacts on the knowledge(s), identity and memory of Palestinian communities (cultural genocide<sup>121</sup>, cultural apartheid<sup>122</sup>, or even more commonly cultural appropriation or theft<sup>123</sup>).

<sup>116</sup>International Committee of the Red Cross - Fourth Geneva Convention, <https://ihl-databases.icrc.org/en/ihl-treaties/gciv-1949/article-27>.

<sup>117</sup>A documentary guide to 'Brand Israel' and the art of pinkwashing, <https://mondoweiss.net/2011/11/a-documentary-guide-to-brand-israel-and-the-art-of-pinkwashing/>.

<sup>118</sup>Radiohead in Israel: A fig leaf for apartheid, <https://www.aljazeera.com/opinions/2017/7/18/radiohead-in-israel-a-fig-leaf-for-apartheid>.

<sup>119</sup>Israeli attacks on educational, religious and cultural sites in the Occupied Palestinian Territory amount to war crimes and the crime against humanity of extermination, UN Commission says, <https://www.ohchr.org/en/press-releases/2025/06/israeli-attacks-educational-religious-and-cultural-sites-occupied>.

<sup>120</sup>Cultural Apartheid, Israel's Erasure of Palestinian Heritage in Gaza, <https://www.alhaq.org/publications/19542.html>.

<sup>121</sup>Cultural Genocide in Palestine: A Resource List, <https://whoseknowledge.org/resource/cultural-genocide-in-palestine-a-resource-list/>.

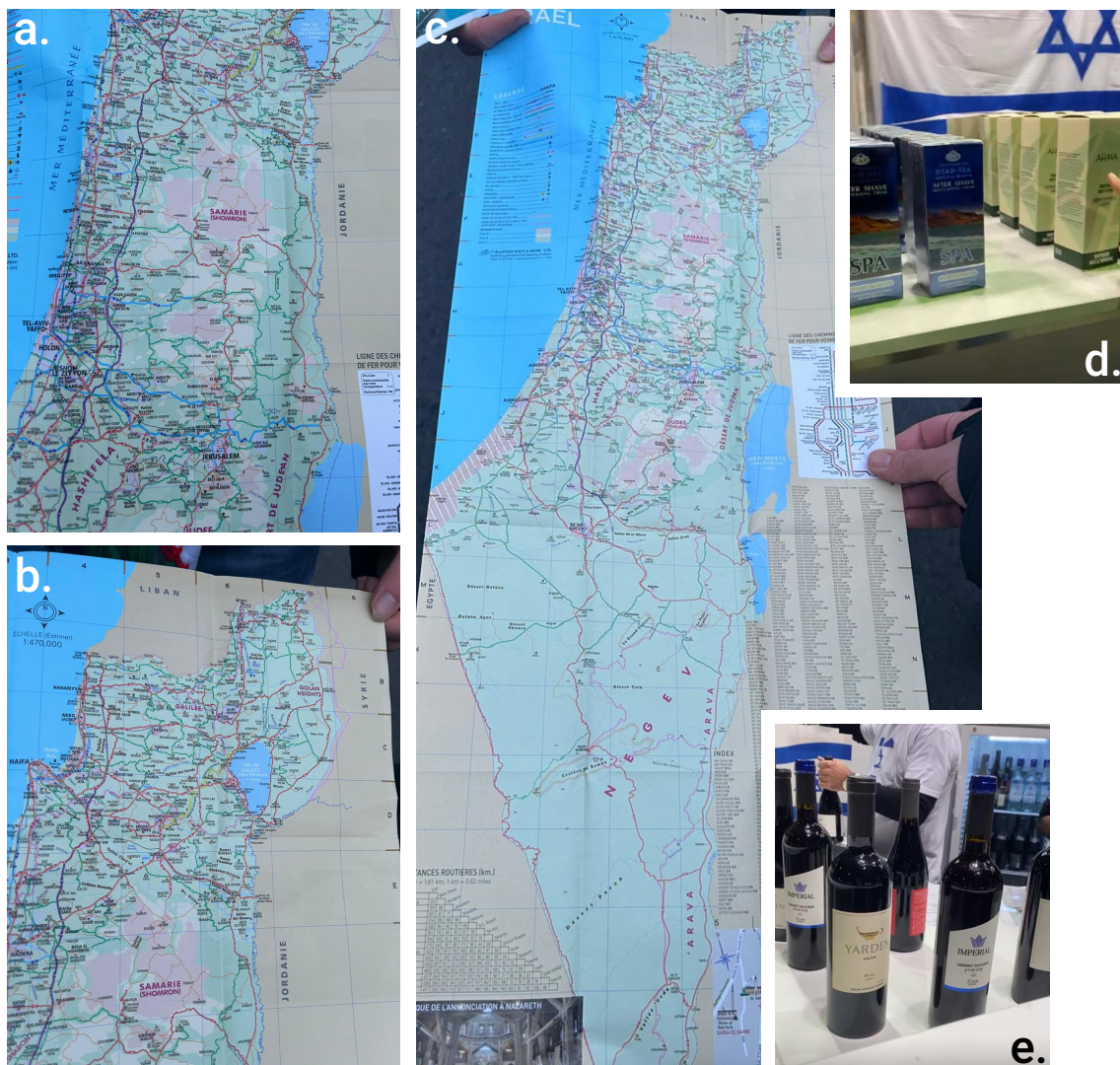
<sup>122</sup>Cultural Apartheid, Israel's Erasure of Palestinian Heritage in Gaza, <https://www.alhaq.org/publications/19542.html>.

<sup>123</sup>Mashing it up: the Hubbub over Hummos or the Israeli Appropriation of Palestinian Heritage, <https://lb.boell.org/en/2017/10/04/mashing-it-hubbub-over-hummos-or-israeli-appropriation-palestinian-heritage>, 'Israeli' hummus is theft, not appropriation, <https://www.newarab.com/opinion/israeli-hummus-theft-not-appropriation>.

The State of Luxembourg, as a member of the EU and as a party to key international treaties, including the Geneva Conventions, bears legal, ethical, and political responsibilities to protect cultural heritages.

### 6.1 Bazar International de Luxembourg

The last edition of the Bazar International de Luxembourg (the 'Bazar'), an event that is supposed to transform Luxembourg into an inclusive and open global village, was held from November 15-17, 2024 at Luxexpo the Box. The goal of such an event is to showcase global culture, cuisine and crafts, in support of humanitarian projects around the world.



**a,b,c** Map of Israel sold at the Bazar International de Luxembourg (the 'Bazar') 2024 edition. The map shows the state of Israel incorporating the illegally occupied territories including the 'West Bank' and the Golan Heights. Panels **d** and **e** display goods sold at the Israeli stand that are produced in the Golan region and in the OPT.

The State of Israel was present, with a dedicated stand, among the 55 States represented at the 2024 edition of the Bazar, and we would like to draw the attention to the fact that wine produced in the occupied Syrian Golan Heights was being sold in the Israeli stand (see pictures above).

As known, the Syrian Golan Heights have been occupied by Israel since the Six Days War in 1967 which is considered by International lawyers as illegal occupation.<sup>124</sup>

Just to cite one example, the UN Security Council adopted resolution 497 on December 17, 1981 declaring Israel annexation of the Syrian Golan Heights “null and void and without international legal effect” and called on Israel to rescind such occupation<sup>125</sup>.

Moreover, products from the skincare and cosmetics company Ahava Ltd were being sold at the Israeli stand. Ahava is well known for having profited from the illegal occupation of the Palestinian territories<sup>126</sup>, considering that Ahava’s primary manufacturing factory was in the Mitzpe Shalem settlement, which was a part of the efforts made by the Israeli governments to complete the annexation of the occupied Jordan Valley, which constitutes the most significant land reserve in the West Bank.(see pictures above)

Still during the 2024 edition of the Bazaar, the Israeli stand distributed a map that showed Samaria and Judea instead of the West Bank. It is important to highlight that this map was presented as the current map of Israel.

**Considering the above, the Luxembourg Government should put mechanisms in place to ensure that, during events such as the Bazar, there is no display nor sale of Israeli goods that have been produced on illegally occupied land. Israel must be prevented from participating in public events, as done for Russia. Lastly, the Luxembourg Government should monitor actions of whitewashing crime as done by the map distribution in Bazar.**

## 6.2 Eurovision Song Contest (‘Eurovision’)

Eurovision is an international song competition, held annually and organized by the European Broadcasting Union, where each participant submits an original song, to be performed live, representing its country and then votes for the other participants’ songs to determine each edition’s winner.

With 40 participations and five victories, Luxembourg has a strong history in the Eurovision<sup>127</sup> and was represented by singer Tali Golergant and by her song ‘Fighter’ during the 2024 Eurovision edition.

While Tali Golergant, an Israeli-Luxembourgish recording artist, might symbolize Luxembourg’s diverse and multi ethnic population, her song “Fighter” being dedicated to her brother<sup>128</sup>, a member of IDF fighting who served in Gaza, does not represent Luxembourg morals and ethics<sup>129</sup>.

<sup>124</sup>On the Legal Status of the Golan Heights: Application of Israeli Law or Annexation?, [https://www.academia.edu/116234777/On\\_the\\_Legal\\_Status\\_of\\_the\\_Golan\\_Heights\\_Application\\_of\\_Israeli\\_Law\\_or\\_Annexation#loswp-work-container](https://www.academia.edu/116234777/On_the_Legal_Status_of_the_Golan_Heights_Application_of_Israeli_Law_or_Annexation#loswp-work-container).

<sup>125</sup>Resolution 497 (1981) / adopted by the Security Council at its 2319th meeting, on 17 December 1981, <https://digitallibrary.un.org/record/26751?v=pdf#files>.

<sup>126</sup>Ahava - Company profile, <https://www.whoprofits.org/publications/report/60?ahava>.

<sup>127</sup>Eurovision - Luxembourg’s participation history, <https://eurovision.tv/country/luxembourg>.

<sup>128</sup>LSC winner TALI to represent Luxembourg in Sweden, <https://today.rtl.lu/culture/music/a/2161260.html>.

<sup>129</sup>Tali lands Luxembourg in midfield as Switzerland wins ESC, <https://www.luxtimes.lu/culture/tali-lands->



**Taking into account the above-mentioned facts, a stronger and fairer vetting system should be put in place when deciding which artist should represent Luxembourg in a competition whose motto is 'United by Music'.**

### 6.3 Sports Events

Following the February 2022 invasion of Ukraine by Russia, the EU, together with many international sports federations, adopted a strong stance against the participation of Russia in sports events, from imposing a neutral flag to Russian athletes to barring Russia as a Nation from competing in the 2024 Olympics game altogether.

Some Russian athletes still took part in the 2024 Olympics, but only after the International Olympic Committee could verify their lack of support for the Russian army and for the war in Ukraine<sup>130</sup>.

Regardless of the singular sport event, such a strong stance has been taken because war and violence have no place in today's world, let alone in the EU, which has been founded on the promise of never seeing the horrors of war again.

Unfortunately, the sports' world is not applying the same approach towards Israel, neither at global, EU nor national level.

Just to mention one local example, on October 8, 2024, a volleyball match between Volley Bertrange and Maccabi Tel Aviv took place in Bertrange, Luxembourg<sup>131</sup>.

As of January 2025, the Palestinian Sports Media Association reported that 708 athletes, including 95 children, have been killed in the Gaza Strip by Israel since October 7, 2023 and thus, we demand the use of a stronger vetting system when deciding which sports events should be hosted in Luxembourg<sup>132</sup>.

**The Luxembourg State should use the same approach towards Israel as the one that it is currently using towards Russia.**

luxembourg-in-midfield-as-switzerland-wins-esc/12745627.html.

<sup>130</sup> Just 15 Russian athletes will compete in Paris, but not under their own flag. Some want them banned altogether, <https://www.cbc.ca/news/world/russian-athletes-olympics-1.7272143>.

<sup>131</sup> Un collectif cible un match de volley contre un club israélien, <https://www.lesessentiel.lu/fr/story/au-luxembourg-un-collectif-cible-un-match-de-volley-contre-un-club-israelien-103192278>.

<sup>132</sup> Palestinian Sports Media Association says 708 athletes killed in Gaza by Israel, <https://www.aa.com.tr/en/sports/palestinian-sports-media-association-says-708-athletes-killed-in-gaza-by-israel/3447960>.

## 7

## SANCTIONS ON ACADEMIC LEVEL

The State of Luxembourg, as a member of the EU and a party to key international treaties, including the Geneva Conventions, the Rome Statute, and the EU Charter of Fundamental Rights, bears legal, ethical, and political responsibilities to ensure that its academic and research collaborations align with international law. Considering Israel's ongoing illegal occupation of Palestinian territories, the maintenance of a system amounting to apartheid as defined under international law, and credible allegations of war crimes, crimes against humanity, and acts that may constitute genocide in Gaza, Luxembourg is compelled to critically reassess its academic partnerships with Israeli institutions. The EU's precedent in sanctioning Russian academic institutions following the 2022 invasion of Ukraine underscores the legal and normative imperative for consistency in foreign policy and ethical academic engagement.

### 7.1 The EU Precedent: Academic Sanctions Against Russia

Following Russia's invasion of Ukraine in 2022, the European Commission terminated all cooperation with Russian entities in research and innovation under Horizon Europe, stating:

Margrethe Vestager, Executive Vice-President for a Europe fit for the Digital Age, said: *"EU research cooperation is based on the respect for the freedoms and rights that underpin excellence and innovation. Russia's heinous military aggression against Ukraine is an attack against those same values. It is therefore time to put an end to our research cooperation with Russia."* (European Commission, 2022)<sup>133</sup>

Academic and scientific institutions followed suit. The European University Association (EUA) expelled 12 Russian universities that supported the Kremlin's aggression, and CERN suspended collaborations with Russian partners. Luxembourg aligned itself with these measures through Research Luxembourg, which formally ended institutional ties with Russian and Belarusian entities. In this context, the University of Luxembourg also publicly condemned Russia's aggression, demonstrating a principled commitment to the values of international law and human rights.<sup>134</sup>

### 7.2 Israeli Universities' Complicity in Apartheid, Occupation, and Military-Intelligence Operations

Israeli universities are often portrayed internationally as centers of academic freedom, innovation, and cultural exchange. However, numerous reports from human rights organizations, independent investigations, and international legal bodies reveal that many of these institutions are deeply complicit in sustaining Israel's system of apartheid, occupation, and military aggression. Far from being innocent bastions of knowledge, several Israeli universities are actively involved in research, recruitment, and collaborations that directly support policies and practices condemned under international

<sup>133</sup> Commission suspends cooperation with Russia on research and innovation, [https://ec.europa.eu/commission/presscorner/detail/en/ip\\_22\\_1544](https://ec.europa.eu/commission/presscorner/detail/en/ip_22_1544).

<sup>134</sup> Research Luxembourg stands with Ukraine, <https://www.researchluxembourg.org/en/research-luxembourg-stands-with-ukraine/>, University's rector condemns illegal invasion of Ukraine, <https://www.uni.lu/en/news/universitys-rector-condemns-illegal-invasion-of-ukraine/>.

law.

This chapter provides an evidence-based overview of Israeli universities' complicity, focusing on their military and intelligence ties, geographic context, and role in reinforcing systemic violations against Palestinians. This academic complicity is a crucial basis for the international calls to impose academic sanctions on these institutions, consistent with global justice and human rights principles.

### 7.3 Military and Intelligence Ties of Israeli Academic Institutions

**Ariel University.** Ariel University is in the settlement of Ariel, deep in the occupied West Bank, territory regarded as illegally occupied under international law, specifically the Fourth Geneva Convention<sup>135</sup> and multiple UN Security Council and General Assembly resolutions<sup>136</sup>. Its very presence in an illegal settlement constitutes a direct act of complicity with the occupation. The university benefits from and legitimizes Israel's settlement enterprise by receiving State funding.

**Technion.** Technion is deeply embedded within Israel's military-industrial and intelligence sectors, playing a pivotal role in developing advanced technologies that fuel the occupation, apartheid, and systemic violence against Palestinians.

Technion is integrated into Israel's military-industrial complex and plays a critical role in the development of unmanned aerial vehicles (UAVs) and autonomous weapons. Its researchers have advanced AI-driven navigation, targeting systems, and drone swarm technologies through programs such as the Technion Autonomous Systems Program (TASP)<sup>137</sup>. These developments often occur in collaboration with arms manufacturers like Elbit and Israel Aerospace Industries (IAI) companies whose drones, including the Hermes and Heron, have been deployed in military operations in Gaza and the West Bank<sup>138</sup>. Human rights organizations have documented the use of these drones in extrajudicial killings, mass surveillance, and suppression of Palestinian civilian populations acts that may constitute violations of international humanitarian law<sup>139</sup>. Technion offers a course titled 'Defense Strategy for International Markets' as of 2017<sup>140</sup>, which trains students in promotion of the international trade of Israeli arms<sup>141</sup>.

Technion is a feeder for Unit 8200, an Israel's elite military intelligence unit, responsible for signals intelligence (SIGINT) and cyber operations. It is often compared to the U.S. NSA (National Security Agency) due to its vast surveillance capabilities and technical sophistication. Generally IDF recruits young talent from Technion, indeed Unit 8200 scouts are known to monitor after-school coding clubs and top universities like Technion to identify promising candidates in their teens or early 20s. Furthermore, Talpiot (an elite IDF training program) and Unit 8200 have a "handshake agreement" to recruit top tech students (often including Technion attendees) who then choose which program

<sup>135</sup>International Committee of the Red Cross. Geneva Conventions (1949) and their Additional Protocols (1977), <https://ihl-databases.icrc.org/ihl>.

<sup>136</sup>International Court of Justice - Legal consequences of Israel wall in OPT, <https://www.icj-cij.org/case/131>.

<sup>137</sup>Technion Autonomous Systems Program, <https://tasp-technion.org/>.

<sup>138</sup>Beyond dual use: Israeli universities' role in the military-security-industrial complex, <https://www.eccpalestine.org/beyond-dual-use-israeli-universities-role-in-the-military-security-industrial-complex/>.

<sup>139</sup>Precisely Wrong - Gaza Civilians Killed by Israeli Drone-Launched Missiles, <https://www.hrw.org/report/2009/06/30/precisely-wrong/gaza-civilians-killed-israeli-drone-launched-missiles>.

<sup>140</sup>Top Israeli university marketing country's arms industry to the world, <https://www.972mag.com/top-israeli-university-marketing-countys-arms-industry-to-the-world/>.

<sup>141</sup>The University that Built a Nation - Israel's Defence and Security, <https://www.technioncanada.org/israels-defence-and-security/>.



to join<sup>142</sup>.

Technion developed technologies such as the [Caterpillar D9 armored bulldozer](#) used in house demolitions and tunnel detection systems deployed in Gaza<sup>143</sup>.

**Hebrew University of Jerusalem.** Hebrew University's main campus is located in Jerusalem, a city whose eastern part is internationally recognized as occupied territory. The university has facilities built on occupied land in accordance with International law. Mount Scopus campus, Jerusalem's original location, lies partly on land in East Jerusalem internationally regarded as occupied territory since 1967.

Hebrew University has two directly related military programs:

- Avatzalot Program : An elite IDF Intelligence Directorate (AMAN) cadet course based at Hebrew University. Participants earn a BA (e.g., Middle Eastern studies + CS, math, philosophy) alongside rigorous military and intelligence training, then commit six years to intelligence service<sup>144</sup>.
- Talpiot Program: A premier military leadership and R&D academy housed on campus. Cadets complete a BSc, military training in IDF uniforms, then serve in research roles within IDF R&D arms and defense industries for up to nine years<sup>145</sup>.

Since the start of the attacks on Gaza, the university has “publicly promoted its provision of diverse logistics equipment to several military units”, demonstrating direct operational support, also considering that the Hebrew University partners with the IDF's military-medicine branch through the Institute for Research in Military Medicine (IRMM), producing equipment and research relevant to military operations<sup>146</sup>.

Michael Federmann, Chairman of the Board of Directors of Elbit and biggest owner, is also a member<sup>147</sup> of the Board of Governors of both the Weizman Institute and the Hebrew University.

**Tel Aviv University (TAU).** The Tel Aviv University is home to the Institute for National Security Studies (INSS), a leading strategic think tank closely tied to Israeli defense policy. INSS is reportedly associated with the formulation of the “Dahiya Doctrine”, which advocates for the use of disproportionate force and the deliberate targeting of civilian infrastructure in enemy territory a tactic widely criticized

<sup>142</sup>What If Israel's Technion Developed Different Military-Civilian Technology Transfer?, <https://www.alternatetimelines.org/scenarios/israels-technion-developed-different-military-civilian-technology-transfer/>, *Startup Nation: rooted in socialism and military technology*, <https://en.globes.co.il/en/article-startup-nation-rooted-in-socialism-and-military-technology-1001445529>, *From The Israeli Army Unit 8200 To Silicon Valley*, <https://techcrunch.com/2015/03/20/from-the-8200-to-silicon-valley/>.

<sup>143</sup>What are Israel's D9R bulldozers? £1m armoured 'Teddy Bear' tanks set to lead soldiers into booby-trapped Gaza, <https://www.independent.co.uk/news/world/middle-east/israel-gaza-hamas-ground-offensive-d9r-tank-idf-b2436356.html>.

<sup>144</sup>Armed Forces Guarding Students: Israeli Army to Open Base in a University, <https://www.haaretz.com/israel-news/2019-03-27/ty-article/.premium/military-personnel-alongside-students-israeli-army-seeks-bases-in-universities/0000017f-edaf-ddba-a37f-efef71be0000>, *Jerusalem's Hebrew University to host Military Intelligence program*, <https://www.jpost.com/israel-news/jerusalem-hebrew-university-to-host-military-intelligence-program-586822>, *Lilies - The flagship program of the IDF Intelligence Division*, <https://www.havatzalot.org/>.

<sup>145</sup>Each Talpiot graduate can make a 1% difference in battle, <https://www.jpost.com/israel-news/secretive-talpiot-program-helps-idf-soldiers-stay-ahead-of-the-curve-449279>.

<sup>146</sup>The Hebrew University in Times of War, <https://austfh.org.au/when-duty-calls-the-hebrew-university-is-always-there/>.

<sup>147</sup>Russell Tribunal on Palestine - Elbit Systems, <https://orleansloiretpalestine.wordpress.com/wp-content/uploads/2012/12/shir-hever-elbit-systems-presentation-version-originale-en-anglais.pdf>.

as a violation of international humanitarian law by legal scholars and human rights organizations<sup>148</sup>.

Tel Aviv University is also known for its collaboration with Elbit through initiatives like the Innobit program. This collaboration enables Elbit to scout and recruit students from TAU, using the university's research capacity for military innovation. Students are required to sign non-disclosure agreements and assign intellectual property rights to Elbit<sup>149</sup>.

Tel Aviv University has Joint Research with the Israeli Air Force (IAF) via the Elrom Center and jointly operates an Air and Space Power Center with the IAF, designed to develop “operational concepts, combat doctrines, and force-building processes.”<sup>150</sup> This partnership formalizes military-academic cooperation for strategic planning (Israel Defense, 2017)<sup>151</sup>. TAU hosts the Erez Program, a military-academic track that enables officer cadets to complete full university degrees before finishing their officer training. The program's aim is to produce “combat officers and well-educated academics”, further embedding the military within the university environment<sup>152</sup>.

IDF Hackathons and Military Tech Events are organized by TAU in cooperation with the IDF, where students develop surveillance and battlefield tech solutions with direct military applications<sup>153</sup>. TAU is a major feeder institution for Israel's elite cyber-intelligence unit, Unit 8200. Through computer science programs, cybersecurity labs, and academic partnerships, the university supplies personnel and research for Israel's digital surveillance and offensive cyber operations<sup>154</sup>.

Tel Aviv University's engineering and technology faculties work closely with military industries including Elbit, Rafael, and Israel Aerospace Industries on the development of AI, drone, and facial recognition technologies that have been deployed in Gaza and the West Bank. The university has also been documented as hosting “war rooms” and laboratories used to test surveillance software.

Moreover, the IDF, in cooperation with TAU's Blavatnik Interdisciplinary Cyber Research Center, has deployed AI tools such as “Gospel” and “Lavender” for intelligence-targeting operations, while investigative journalism reveals Unit 8200's active building of a ChatGPT-style surveillance AI in military-connected Tel Aviv labs<sup>155</sup>. In addition, “Where's Daddy?” is an AI-driven tracking tool used by the Israeli military to detect when a targeted individual returns home—often serving as a trigger for airstrikes. Its use in civilian settings has been documented by Human Rights Watch and +972 Magazine. Public presentations by Unit 8200 officers at events hosted by Tel Aviv University further

<sup>148</sup>Institute for National Security Studies (INSS) - Website, <https://www.inss.org.il/>.

<sup>149</sup>For boosting entrepreneurship Collaboration between the Faculty of Engineering and Elbit Systems Ltd. <https://en-engineering.tau.ac.il/Engineering-Faculty-Home-innobitenglish>.

<sup>150</sup>For the 1st Time at an Israeli University: Air and Space Power Center, <https://english.tau.ac.il/news/air-and-space-power#:~:text=Tel%20Aviv%20University%20and%20the%20Israeli%20Air%20Force,kind%20in%20Israel%20in%20this%20area%20of%20research..>

<sup>151</sup>Israeli Defense Forces Reservist On The Country's Military Strategy, <https://www.inss.org.il/wp-content/uploads/2021/05/Israeli-Defense-Forces-Reservist-On-The-Countrys-Military-Strategy-Assaf-Orion-NPR-for-site.pdf>.

<sup>152</sup>Tel Aviv University: Combatants in the elite program will not carry weapons on campus, <https://www.jfeed.com/news-israel/smlm1n>, IDF Ground Forces opens new elite program for future officers, <https://www.jpost.com/israel-news/article-721012>.

<sup>153</sup>Complicit Israeli universities, <https://academicsforpalestine.dk/academic-boycott/complicit-israeli-universities/>.

<sup>154</sup>Complicit Israeli universities, <https://academicsforpalestine.dk/academic-boycott/complicit-israeli-universities/>.

<sup>155</sup>As Israel uses US-made AI models in war, concerns arise about tech's role in who lives and who dies, <https://apnews.com/article/israel-palestinians-ai-technology-737bc17af7b03e98c29cec4e15d0f108>, Revealed: Israeli military creating ChatGPT-like tool using vast collection of Palestinian surveillance data, <https://www.theguardian.com/world/2025/mar/06/israel-military-ai-surveillance?>.

underscore the university's connection to the development and dissemination of such military AI systems.<sup>156</sup>

**Bar-Ilan University.** The institute is led by former military and intelligence officials. Bar-Ilan is home to the Begin Sadat Center for Strategic Studies (BESA) a prominent policy think tank dedicated to national security and strategic affairs. It is widely staffed by retired military and intelligence personnel and regularly hosts military-grounded strategy research<sup>157</sup>.

It has strong ties to Defense and Intelligence Agencies and frequently collaborates with Israeli defense bodies. In December 2023, the IDF's Land Warfare Conference (centered on future battlefield AI and unmanned systems) was co-hosted with Bar-Ilan's Institute, bringing in senior generals, intelligence personnel, academia, and industry stakeholders (Bar-Ilan President's Report 2023)<sup>158</sup>.

Bar-Ilan's influence extends into Israel's internal security apparatus, including informal collaborations with Shin Bet. Many alumni serve in senior roles, and the university's policy outputs have been criticized by bodies like the UN Committee Against Torture for indirectly aiding in justification of controversial interrogation methods<sup>159</sup>. The presence of alumni such as Avi Dichter and Ami Ayalon underscores this connection<sup>160</sup>.

Bar-Ilan hosts hackathons and tech challenges in collaboration with Elbit and the IDF, focusing on AI and unmanned combat solutions. For example, a December 2023 AI and defense event featured Elbit-led signal processing sessions and developed battlefield innovations (AI Week 2024)<sup>161</sup>.

The university actively engages in collaborative R&D with the IDF and defense industries, such as work on AI systems for unmanned ground combat vehicles. This took center stage at the IDF Land Warfare Conference focusing on battlefield AI and unmanned drone strategies, co-hosted with Bar-Ilan's program (Bar-Ilan President's Report 2023)<sup>162</sup>.

**Ben-Gurion University of the Negev (BGU).** BGU is situated in the Negev desert, an area where indigenous Palestinian Bedouin communities face ongoing displacement by Israeli authorities. BGU benefits from and is implicated in broader State-led strategies like the Prawer Plan, which seeks to forcibly relocate tens of thousands of Bedouin from unrecognized villages in the Negev. Academic expansion and collaboration with military agencies contribute to the marginalization and erasure of these indigenous communities<sup>163</sup>.

<sup>156</sup>IDF colonel discusses 'data science magic powder' for locating terrorists, <https://amp.theguardian.com/world/2024/apr/11/idf-colonel-discusses-data-science-magic-powder-for-locating-terrorists?>

<sup>157</sup>Begin-Sadat Center for Strategic Studies, [https://en.wikipedia.org/wiki/Begin%E2%80%93Sadat\\_Center\\_for\\_Strategic\\_Studies](https://en.wikipedia.org/wiki/Begin%E2%80%93Sadat_Center_for_Strategic_Studies).

<sup>158</sup>Bar-Ilan President's Report 2023, <https://www.biu.ac.il/sites/default/files/presidents-report-2023-new/index.html>.

<sup>159</sup>OPINION CONCERNING THE LEGALITY OF THE PARTICIPATION BY THE ISRAELI MINISTRY OF PUBLIC SECURITY IN A RESEARCH PROJECT FINANCED BY THE EUROPEAN UNION, <https://www.eccpalestine.org/wp-content/uploads/2017/06/Horizon-2020-LAW-TRAIN-OPINION.pdf>.

<sup>160</sup>Bar-Ilan University - Alumni List, [https://en.wikipedia.org/wiki/Bar-Ilan\\_University](https://en.wikipedia.org/wiki/Bar-Ilan_University), Avi Dichter - Profile, <https://www.shabak.gov.il/en/moreshet/heads/avi-dichter/>, The Middle East – Behind Closed Doors - Ami Ayalon in conversation with Anshel Pfeffer from Haaretz, <https://ijv.org.uk/2013/11/04/former-shin-bet-director-on-the-impact-of-occupation/>.

<sup>161</sup>AI week in Tel Aviv - June 2024, <https://ai-week-2024.b2b-wizard.com/expo/agenda>.

<sup>162</sup>Bar-Ilan President's Report 2023, <https://www.biu.ac.il/sites/default/files/presidents-report-2023-new/index.html>.

<sup>163</sup>Infographic Report: Palestinian Students Persecuted in Israeli Academic Institutions, <https://www.adalah.org/en/content/view/10991>.

BGU hosts the Homeland Security Institute, which collaborates with Israel's Ministry of Defense and leading weapons manufacturers, including Elbit, on technologies such as autonomous vehicles, drone systems, cyber defense platforms, and sensor integration for security applications<sup>164</sup>.

**University of Haifa.** The University of Haifa oversees Israel's three main military colleges, National Defense College, Command & Staff College, and Tactical Command College, distinctly "forming the backbone of the IDF's elite training programs". It conducts its officer-training curricula on the Giliot military base, directly integrating academic and military education.<sup>165</sup>

Haifa University provides a full B.A. degree (typically in political science) to cadets enrolled in the Naval Officer Course, which combines rigorous naval training with academic studies<sup>166</sup>. Much of the curriculum, including "war-room" simulation and joint strategy sessions, occurs right at the Haifa Naval Base, deepening State-university-military cohesion.

University of Haifa is guilty of academic censorship and institutional intimidation, since the university revoked Teddy Katz's M.A. for exposing the 1948 Tantura massacre<sup>167</sup> and called for, and obtained, the resignation of Professor Ilan Pappé for supporting academic boycott<sup>168</sup>.

This is not an exclusive list, further can be found online including the list obtainable by the Danish University community in Complicit Israeli universities<sup>169</sup>.

## 7.4 Reinforcing Systemic Violence against Palestinians and "Scholasticide"

Since the escalation of violence in October 2023, UN experts have raised concerns over what has been described as a case of scholasticide in Gaza, defined as the deliberate and systematic destruction of the Palestinian education system<sup>170</sup>. This term refers to the targeted dismantling of educational life, including the killing, detention, or displacement of students, teachers, and academic staff, as well as the large-scale destruction of educational infrastructure.

Reports from the UN OHCHR highlight that every university in Gaza has been damaged or destroyed, and dozens of schools have been rendered non-functional. According to UN OCHA's latest update (May–June 2025), 72% of Gaza's buildings have sustained direct hits, and satellite-based analysis confirms that at least 60% of all structures were damaged or destroyed in the first year.<sup>171</sup>

This assault on education is not a recent phenomenon. The repression of Palestinian higher edu-

<sup>164</sup> Collaboration between Ben-Gurion University and weapon manufactures, [https://in.bgu.ac.il/en/hsi/Pages/international\\_collaborations.aspx](https://in.bgu.ac.il/en/hsi/Pages/international_collaborations.aspx).

<sup>165</sup> THE MILITARY COLLEGES COMPLEX at the University of Haifa, [https://opd.haifa.ac.il/images/proposals/Military-Colleges-Complex-October\\_2021.pdf](https://opd.haifa.ac.il/images/proposals/Military-Colleges-Complex-October_2021.pdf).

<sup>166</sup> Israeli Naval Academy - Website, <https://militaryschooldirectory.com/israeli-naval-academy/>.

<sup>167</sup> The Tantura Case in Israel, <https://ore.exeter.ac.uk/repository/bitstream/handle/10871/15238/Tantura%20Case%20in%20Israel.pdf>.

<sup>168</sup> Haifa University President Calls on Dissident Academic to Resign, <https://www.haaretz.com/2005-04-26/ty-article/haifa-university-president-calls-on-dissident-academic-to-resign/0000017f-e766-df5f-a17f-fffea0050000>.

<sup>169</sup> Complicit Israeli universities, <https://academicsforpalestine.dk/academic-boycott/complicit-israeli-universities/>.

<sup>170</sup> UN experts deeply concerned over 'scholasticide' in Gaza, <https://www.ohchr.org/en/press-releases/2024/04/un-experts-deeply-concerned-over-scholasticide-gaza>.

<sup>171</sup> Gaza humanitarian response update | 27 April - 10 May 2025, <https://www.unocha.org/publications/report/occupied-palestinian-territory/gaza-humanitarian-response-update-27-april-10-may-2025>.

cation has spanned decades, marked by movement restrictions, bans on academic materials, and targeted pressure on scholars and students. Israel's permit regime, coupled with military checkpoints and travel bans, routinely obstructs access to universities in the West Bank and abroad. In addition, Israel has restricted the import of essential academic supplies, such as textbooks, laboratory equipment, and computer technologies. Palestinian scholars and students are also frequently subjected to arrest and prolonged administrative detention, often without charge or trial.<sup>172</sup>

### 7.5 Policy Precedents

The EU has previously imposed academic and research-related sanctions in response to serious breaches of international law, most notably in the case of the Russian Federation following its 2022 invasion of Ukraine. This precedent demonstrates that academic cooperation may lawfully be suspended where it undermines international legal obligations. In May 2024, the European Commission launched a formal review of its Association Agreement with Israel under Article 2, citing persistent violations of human rights provisions.<sup>173</sup>

### 7.6 Academic Freedom and Ethical Consistency

While critics of academic boycotts invoke the principle of academic freedom, this right is not absolute and does not override the legal and ethical obligation to avoid complicity in grave breaches of international law. As philosopher Judith Butler explains:

*"Freedom of expression and inquiry must include the freedom not to collaborate with institutions that are instrumental in violent dispossession."*<sup>174</sup>

These violations constitute not only a denial of academic freedom, but also broader infringements on the right to education and the right of the Palestinian people to self-determination, as protected under international human rights and humanitarian law.

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<sup>172</sup>An international law analysis concerning issues of academic boycott and relevant legal obligations of States and of universities towards Palestinian scholars and students, <https://internationallawobserver.eu/an-international-law-analysis-concerning-issues-of-academic-boycott-and-relevant-legal-obligations-of-states-and-of-universities-towards-palestinian-scholars-and-students>.

<sup>173</sup>EU to review trade and cooperation with Israel over Gaza offensive, <https://www.euronews.com/my-europe/2025/05/21/eu-to-review-its-trade-and-cooperation-with-israel-over-gaza-offensive>.

<sup>174</sup>A. Lim, *The Case for Sanctions Against Israel* (2012).

### Luxembourg's Role and Responsibility

Luxembourg has a clear precedent of aligning its academic policy with human rights. It must now:

- Suspend partnerships with Israeli institutions complicit in occupation, apartheid, and war crimes. This includes University of Luxembourg and any other institution.
- Adopt due diligence and transparency mechanisms, as proposed by student and faculty coalitions (as described below).
- Support EU efforts to condition Horizon Europe funds on strict human rights compliance<sup>a</sup>, noting that the Horizon 2020 has more than 300 projects for a total of EUR 34.18 million, among which more than 60% is directly employed in military usage or dual usage. Since the start of the Horizon Europe program, Israel and Luxembourg have jointly participated in 27 projects, with a combined EU contribution of over EUR 810 million<sup>b</sup>. Many projects can be considered as dual use technology, such as Flyvercity that focuses on drone-based critical missions.

<sup>a</sup>Open Data - Funding to Israel via EU programs, <https://opensecuritydata.eu/countries/il?p=1%5C&limit=25>.

<sup>b</sup>Israel and Luxembourg: a winning partnership for Horizon Europe, <https://www.calcalistech.com/ctechnews/article/sj0pltiyge>.

## 7.7 University of Luxembourg

In response to the escalating violence and humanitarian crisis in Palestine, Students for Palestine Luxembourg submitted a formal request to the Rector of the University of Luxembourg on December 18, 2024. This letter, signed by members of the academic staff, students, and civil society, demanded that the University:

1. Review and disclose all institutional ties with Israeli academic institutions and companies.
2. Suspend all academic collaborations with those found complicit in violations of international law.
3. Conduct a human rights due diligence process regarding these affiliations.
4. Provide public access to documents detailing existing and past partnerships, including:
  - Agreements with Israeli academic institutions and firms.
  - Terminated agreements since 2020.
  - A complete list of the University's academic collaborations worldwide.

The request was grounded in recent international legal developments, particularly the ICJ's rulings from January and July 2024, which recognized the plausibility of genocide and declared Israel's occupation of Palestinian territories unlawful, as well as the ICC arrest warrants issued in November 2024 for Prime Minister Benjamin Netanyahu and former Minister of Defense Yoav Gallant. The ICC alleges their responsibility for the war crime of starvation as a method of warfare and the crimes against humanity of murder, persecution, and other inhumane acts committed during the Gaza war. The letter argued that universities must uphold human rights and ethical responsibility in their partnerships, pointing to precedents such as the University of Luxembourg's explicit condemnation of Russia's actions in Ukraine.

On December 19, 2024, the University formally acknowledged receipt of the letter. On February 18, 2025, Rector Prof. Jens Kreisel issued a written response. He reaffirmed the University's position of neutrality on political matters and emphasized that its collaborations are guided by academic and intellectual goals. Nevertheless, the Rector partially addressed the request by releasing a list of 10 agreements involving Israeli institutions and companies, among which:

- 3 were still active, including collaborations within consortia such as ERA TALENT and PHANTASTIC
- had been terminated, including agreements with the Hebrew University of Jerusalem and Reichman University.

However, the University declined to release seven additional documents, arguing they were excluded under the Luxembourg Law of September 14, 2018, on access to administrative documents, on the grounds that they related to economic, financial, or commercial activities rather than the University's public administrative functions. The University also rejected the request for a comprehensive list of all academic agreements worldwide, considering it insufficiently precise.

On March 17, 2025, Students for Palestine took further action by submitting a request for an opinion to the Commission d'Accès aux Documents (CAD), in accordance with Article 10 of the 2018 law. The CAD subsequently reviewed the University's refusal.

In response to CAD's inquiry, the University submitted the contested documents and its legal reasoning on March 27, 2025. The CAD examined the case during its plenary session on April 23, 2025, and issued Opinion No. 2025-A-12 on May 7, 2025.

The CAD concluded that:

- Five of the seven documents should be disclosed, as they qualified as administrative in nature. These included:
  1. A service agreement related to a workshop.
  2. A work order with Enspire.
  3. A grant agreement under the EPND project.
  4. A summary of the EPND contract.
  5. A collaboration agreement with TEVA Pharmaceutical Industries Ltd., also related to EPND.
- Two confidentiality agreements were deemed exempt from disclosure, as they lacked sufficient connection to the University's public administrative activities.

Following the CAD's opinion, Students for Palestine contacted the University again on May 21, 2025, requesting compliance with the recommendation.

On May 28, 2025, the University responded affirmatively. In line with the CAD's opinion, the Rector confirmed the release of the five identified documents, with personal data redacted in accordance with Article 6 of the 2018 law. The University maintained its refusal to disclose the two confidentiality agreements and informed the requesters of their right to file an appeal before the Luxembourg Administrative Tribunal within three months.



### Conclusion

The evidence presented throughout this analysis demonstrates that numerous Israeli academic institutions are not merely neutral centers of learning but are deeply embedded in the State's military, surveillance, and occupation apparatus. Their direct involvement in research and development for military technologies, cooperation with intelligence units and participation in State strategies that sustain apartheid and occupation constitute serious grounds for reconsidering international academic partnerships.

**In this context, continued institutional collaboration risks rendering foreign universities complicit in grave breaches of international law.**

The EU's practice of conditioning academic cooperation on respect of international law, most notably in the case of Russia, sets a precedent that should not be selectively applied. Luxembourg, as a State party to the Geneva Conventions, the Rome Statute, and EU human rights instruments, bears a positive obligation not to recognize or assist unlawful situations and to ensure its public institutions, including universities, uphold these standards. Upholding ethical and legal responsibility requires a decisive break from collaborations that normalize or support systems of oppression. Luxembourg's academic and political institutions must now take concrete steps to ensure that their international partnerships reflect the values of human rights, justice, and the rule of law.



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