



Image: Ammar Awad

Understanding the UN database on businesses involved in illegal Israeli settlements

Fact sheet

What is the UN database?

The UN database is a list of companies that profit from Israel's illegal settlements in the occupied West Bank, including East Jerusalem. It was established by the UN Human Rights Council (Resolution 31/36) in 2016 to document businesses that enable, sustain, or benefit from Israel's settler-colonial expansion. These companies help Israel steal Palestinian land, exploit Palestinian resources, and violate Palestinian rights.

Why are Israeli settlements illegal?

Israeli settlements are built on stolen Palestinian land. Under international law, and as attested to by the International Court of Justice's (ICJ) Advisory Opinion in July 2024, Israel's settlements are illegal, and this is broadly recognised by most states and international bodies. The Fourth Geneva Convention prohibits an occupying power from transferring its civilian population into occupied territory, making Israeli settlements a war crime.

Amnesty International has identified settlements to be part of Israel's larger system of apartheid and colonisation. They force Palestinians off their land, destroy homes, and cut off access to water, farmland and natural resources. This theft is backed by Israeli military violence, checkpoints, and brutal repression to make life unbearable for Palestinians.

How do settlements drive Israeli apartheid?

Israeli settlements are not just houses – they are government- and military-backed colonial outposts designed to entrench Israeli control over Palestinian land and livelihoods:

- The Israeli government gives tax breaks, subsidies, and special privileges to settlement businesses.
- Israel exports hundreds of millions of dollars worth of settlement goods, stolen from Palestinian land, every year.
- Meanwhile, Palestinians are strangled by military occupation – blocked from farming their own land, denied building permits, and cut off from international trade.
- UN Trade and Development estimated that Israeli restrictions cost the Palestinian economy \$50 billion between 2000 and 2020.



Image: Said Khatib/AFP/Getty Images

How do companies end up on the list?

The UN includes a company in the database if it is involved in:

- Building and expanding settlements by supplying equipment, materials, and construction services.
- Providing security and surveillance for settlements and military checkpoints.
- Destroying Palestinian homes and farmlands by supplying bulldozers and demolition equipment.
- Maintaining the settlement economy by running businesses, utilities, and transport services inside the settlements.
- Financing settlement expansion through banking and investment.
- Exploiting stolen Palestinian resources, including water, minerals, and agricultural land.
- Dumping toxic waste in Palestinian communities.
- Blocking Palestinian economic development through trade restrictions and monopolies.

Which companies are on the list?

As of the latest update in June 2023, 97 companies are listed. These include:

- Tech and tourism giants like Airbnb, Booking.com, Expedia and TripAdvisor, which profit from tourism on stolen Palestinian land.
- Israeli banks and financial institutions that fund settlement expansion.
- Construction and infrastructure companies that build settlements, the Apartheid Wall and apartheid roads.
- Manufacturing and agricultural companies that steal Palestinian land and resources for profit.



“

Critics say that doing business in these areas normalises and provides revenue for these settlements. Support which has landed Airbnb on the Boycott, Divestment and Sanctions movement's list of international companies complicit with Israeli violations of Palestinian rights.

- The Guardian, Thursday 27 February 2025

Why does the UN database matter?

The database names and shames companies that profit from Israel's war crimes. While it does not impose direct legal consequences, it is a powerful tool for:

- Holding corporations accountable and pressuring them to stop supporting apartheid.
- Pushing governments to ban trade with illegal settlements.
- Helping consumers and activists boycott companies complicit in Israel's colonisation of Palestinian land.

Australia's obligations following the ICJ Advisory Opinion in 2024

In July 2024, the ICJ handed down an advisory opinion on the legal consequences arising from Israel's policies and practices in the occupied Palestinian territory (OPT). The court reaffirmed that Israel's occupation and its settlements and exploitation of natural resources are all illegal under international law.

The court ruling also sought to answer the question as to what the legal consequences and obligations were for all states and the UN. Importantly, this ruling did not create new legal obligations for states but it reaffirmed that *all states* are obligated to:

- Abstain from entering into economic or trade dealings with Israel that concern the OPT, or that entrench Israel's unlawful presence.
- Take steps to prevent trade or investment relations that assist in the maintenance of the illegal occupation, including the settlements.
- Not recognise Israel's presence as lawful or legal.
- Not to render aid or assistance in maintaining the occupation including the settlements.
- To ensure that any impediment to Palestinian self-determination, resulting from the settlements or occupation, are brought to an end.

In addition, all state parties to the Fourth Geneva Convention have the obligation to ensure compliance by Israel with international humanitarian law, as embodied in that convention.

This includes the obligation for states to prevent:

- Individual or mass forcible transfers, as well as deportations of protected persons from the occupied territory to the territory of the Occupying Power, or that of any other country.
- The deportation or transfer of parts of the occupying powers own civilian population into the occupied territory.

Failure to act on these obligations makes Australia complicit in sustaining Israel's illegal occupation and settler-colonial enterprise, violating international law and undermining Palestinian self-determination.

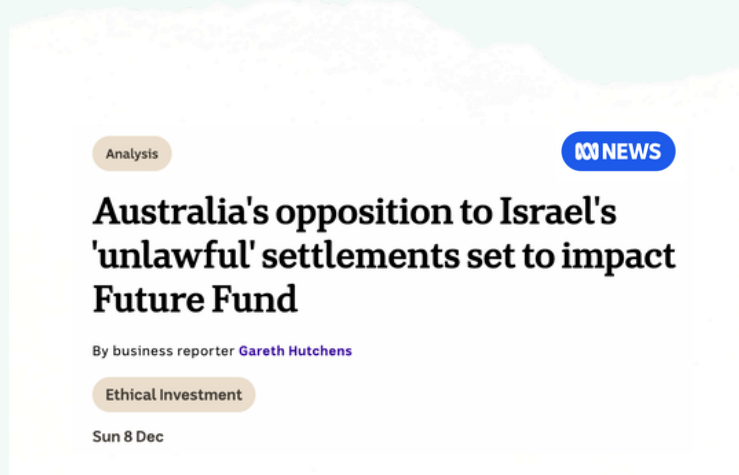
How have governments responded to the UN's list?

Australia:

The Australian government has publicly opposed the UN database, with the Department of Foreign Affairs and Trade (DFAT) in 2025 labelling the accountability mechanism as “highly contentious” and Australia's Foreign Minister Penny Wong stating that the government opposes the boycott of companies involved in Israel's settlements. Instead of imposing sanctions or trade restrictions, Australia continues to strengthen its economic and military ties with Israel. In fact, Australia's exports to Israel have increased by 20% in the past 12 months.

Australia's Future Fund, the nation's sovereign wealth fund, valued at approximately \$230 billion, has been exposed for investing a total of more than \$102 million in companies listed on the UN database, including:

- Airbnb
- Expedia Group
- Israel Discount Bank
- Mizrahi Tefahot Bank
- Alstom SA
- Booking Holdings Inc
- Motorola Solutions Inc



Australia has no regulations preventing companies from profiting from illegal Israeli settlements, making the Treasury Laws Amendment (Divesting from Illegal Israeli Settlements) Bill 2024, currently being debated by federal parliament, particularly significant. This bill aims to legislate Australia's international legal obligations by abstaining from economic or trade dealings with illegal Israeli settlements.

European Union:

In 2015, the European Union introduced labelling guidelines, requiring products originating from Israeli settlements to be clearly marked, ensuring consumers were informed about the origin of products from illegally occupied Palestinian territory.

The European Court of Justice reaffirmed this in 2019, ruling that EU countries had to identify products made in Israeli settlements on their labels.

However, this labelling policy does not ban trade with companies operating in, or profiting from, Israel's illegal settlements – only a full ban on settlement trade achieves that. Ireland is considering this policy unilaterally.

Norway:

Norway has been reviewing its sovereign wealth fund investments in Israeli companies during the past six months, and has divested from Bezeq, Israel's largest telecommunications company, which provides services to illegal Israeli settlements. Norway's sovereign wealth fund continues to review the remainder of its \$1.4 billion investments in 77 companies listed on the UN database.



Image: Oded Balilty

How can we hold these companies accountable?

- **Engaging in pressure campaigns:** Educating yourself about the businesses on this list, and understanding where you, as an individual, may encounter them in your daily lives. Some businesses, such as Airbnb, Expedia or Booking.com, can be boycotted. Other companies may appear in investment portfolios of your banks or insurance companies.
- **Engage in divestment campaigns**, such as [APAN's Divest from Occupation superannuation campaign](#), which call on Australian super funds to divest from the UN List.
- **Pressure governments to impose sanctions**, investment and trade bans on companies profiting from apartheid.
- **Expose corporate complicity** through campaigns, petitions and direct action.
- **Support Palestinian-led movements** struggling for freedom, justice and decolonisation.

More reading and resources

- [Who's Complicit?](#) Visual database of UN database companies, by Visualising Palestine
- [Don't Buy Into Occupation](#) coalition
- [How Businesses Profit from Israeli Settlements](#), Al Haq
- [Seized, settled, let: how Airbnb and Booking.com help Israelis make money from stolen Palestinian land](#), The Guardian