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Commissioner and the Secretary-General**

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

Summary

In the present report, submitted pursuant to Human Rights Council resolution S-30/1, the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel examines violations of international human rights law and international humanitarian law and possible international crimes committed by all parties between 7 October and 31 December 2023.

* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.



I. Introduction and methodology

1. The present report summarizes the factual and legal findings of the Commission on the attack carried out on 7 October 2023 on civilian targets and military outposts in Israel, including rocket and mortar attacks. The report contains factual and legal findings on Israeli military operations and attacks and the imposition of a total siege, the evacuation and displacement of civilians and attacks on residential buildings and refugee camps in the Occupied Palestinian Territory, principally in Gaza, between 7 October and 31 December 2023. In addition, the report contains information on incidents that took place after 31 December 2023 that were deemed to be egregious and representative of a trend. Two conference room papers present the detailed findings of the Commission on both situations.¹ The present report should be read in conjunction with those papers.

2. The Commission sent six requests for information and access to the Government of Israel and one request for information to the Government of the State of Palestine. The Government of the State of Palestine provided extensive comments. No response was received from the Government of Israel.

3. The Commission began gathering information on the morning of 7 October, as events unfolded on the ground, and applied the same methodology and standard of proof previously adopted for its investigations.² Thousands of open source items have been collected to date and more than 350 items were received following open calls for submissions issued on 20 October and 1 December 2023.³ The open source material was forensically collected in accordance with international standards on the preservation of web-based content and rules on the admissibility of digital evidence. Where needed, the collected open source material was verified, primarily through comprehensive cross-referencing, using a broad and varied collection of reputable sources complemented by advanced forensic examination, including visual media authentication, geolocation and chronolocation analysis, metadata extraction and face recognition.

4. The Commission conducted online interviews with victims and witnesses and consulted multiple sources of information. It carried out a mission to Egypt and Türkiye from 28 February to 8 March 2024 to gather first-hand accounts from survivors and witnesses. It met with more than 70 victims and witnesses, more than two thirds of them women.

5. The Commission faced several challenges in carrying out its investigation. With regard to Gaza, the ability of the Commission to make contact with victims and witnesses was limited owing to the continuing fighting on the ground and the major disruption of communications. Israeli officials repeatedly announced the refusal of the Government to cooperate with the Commission's investigation.⁴ Israeli officials reportedly barred medical professionals and others from being in contact with the Commission after it approached medical professionals working in Israel in December 2023.⁵

6. Both the 7 October attack in Israel and the subsequent Israeli military operation in Gaza must be seen in context. Those events were preceded by decades of violence, unlawful occupation and the denial by Israel of the right of Palestinians to self-determination, as manifested in their continued forced displacement and dispossession, the exploitation of their natural resources, the imposition of the blockade of Gaza since 2007, the continued

¹ The conference room papers are available on the webpage of the Commission, at <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/index>.

² See https://www.ohchr.org/sites/default/files/2022-01/TORs-UN-Independent_ICI_Occupied_Palestinian_Territories.pdf.

³ See <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/call-submissions-international-crimes-7-october-2023>; and <https://www.ohchr.org/en/hr-bodies/hrc/co-israel/call-submissions-gender-based-crimes-7-October-2023>.

⁴ See <https://x.com/giladerdan1/status/1730284375105819003?s=46&t=c1Omps22oOQ4HkH3ayKDg>.

⁵ See <https://www.timesofisrael.com/government-forbids-doctors-from-speaking-to-un-group-investigating-oct-7-atrocities/?s=08>.

construction and expansion of settlements in the West Bank and the systematic discrimination and oppression of the Palestinian people.

II. Legal framework

7. The Commission laid out the international legal framework applicable in the Occupied Palestinian Territory and in Israel in its four previous reports to the General Assembly and the Human Rights Council⁶ and in its terms of reference.⁷ The Commission notes that the Occupied Palestinian Territory, including East Jerusalem and Gaza, and the occupied Syrian Golan, which are currently under Israeli occupation, are covered under both international humanitarian law and international human rights law.

III. Factual findings: acts committed by the Izz al-Din al-Qassam Brigades and other Palestinian armed groups on 7 October 2023 in Israel

A. Introduction

8. On 7 October, a coordinated attack by more than 1,000⁸ members of the Hamas military wing⁹ and other Palestinian armed groups, accompanied by Palestinian civilians,¹⁰ was launched against Israeli civilian targets and military bases in southern Israel, near the border with Gaza. Attackers entered Israel by land, sea and air under cover of an unprecedented rocket and mortar attack targeting southern and central Israel.

9. According to Israeli sources, more than 1,200 persons were killed directly by members of various Palestinian armed groups and others, as well as by rockets and mortars launched from Gaza. Among those killed, at least 809 were civilians, including at least 280 women and 68 foreign nationals, and 314 were Israeli military personnel.¹¹ The dead included 40 children, including at least 23 boys and 15 girls, and 25 persons aged 80 and over. In addition, 14,970 injured people were transferred to hospitals for treatment. At least 252 people were abducted and taken to Gaza as hostages, including 90 women, 36 children and a number of older people, as well as about 20 members of the Israeli security forces; many members of the Israeli security forces have since been killed while being held captive. As at 26 May 2024, 128 hostages had been released or rescued. That number includes the retrieved bodies of killed hostages. As at 26 May 2024, 128 hostages remained captive, alive or dead.¹²

10. The attack began at 6.30 a.m., with a heavy barrage of rockets and mortar shells fired at southern Israeli villages and towns. While many rockets were intercepted through the use

⁶ A/77/328, A/78/198, A/HRC/50/21 and A/HRC/53/22.

⁷ See https://www.ohchr.org/sites/default/files/2022-01/TORs-UN-Independent_ICI_Occupied_Palestinian_Territories.pdf.

⁸ See https://www.gov.il/BlobFolder/news/swords-of-iron-war-in-the-south-7-oct-2023/en/English_Swords_of_Iron_Hamas%20Invasion%20-%20Full%20Map%20-%20v5.pdf.

⁹ Officially known as Izz al-Din al-Qassam Brigades, the Commission uses the terms “Hamas military wing” or “Hamas militants”.

¹⁰ The Commission uses the term “Palestinian civilians” to refer to people from Gaza dressed in civilian clothing who were identified as having taken part in the attack. In some cases, the Commission could not determine whether they were part of the Hamas military wing or another Palestinian non-State armed group or civilians directly participating in the hostilities.

¹¹ Israeli Government data do not provide disaggregated figures for the number of civilians killed. The Commission based the above figure on a manual count obtained through the website of the National Insurance Institute of Israel (see <https://laad.btl.gov.il/Web/He/TerrorVictims/Default.aspx?lastName=&firstName=&fatherName=&motherName=&place=&year=&month=&day=&yearHeb=&monthHeb=&dayHeb=®ion=&period=32%22> (in Hebrew)).

¹² Government of Israel, Ministry of Foreign Affairs (<https://www.gov.il/en/pages/swords-of-iron-war-in-the-south-7-oct-2023>) (last accessed on 11 June 2024). The number includes four Israeli hostages held captive by Hamas since 2014.

of the Israeli Iron Dome system, at least 18 civilians were killed by direct projectile hits during the attack and in the weeks that followed.¹³ The Hamas armed wing and the Palestinian Islamic Jihad publicly claimed responsibility for the attack and declared in several statements their intention to target civilian locations.

11. Approximately 150,000 people were evacuated from their homes in southern Israel on and immediately after 7 October. As of April 2024, the majority were still displaced, residing in hotels and temporary housing.¹⁴

B. Killing, mistreatment and abduction in civilian locations

12. On 7 October, the Hamas military wing, other Palestinian armed groups and civilians attacked distinct civilian targets in at least 24 localities, as well as public spaces and outdoor festivals: militants systematically moved from house to house, setting homes on fire, shooting into private and public shelters, removing people from hiding places, and killing, injuring and abducting civilians. The Commission investigated six distinct attacks in Be'eri and eight attacks in Nir Oz, each involving multiple victims, generally from the same families.

13. In Be'eri, 105 civilians were killed (63 men and 42 women) by members of the military wing of Hamas and the Palestinian Islamic Jihad as well as by civilians from Gaza. Attackers entered the kibbutz and shot at residents, cars, pets and houses, killing and injuring residents, setting houses on fire and abducting 31 civilians (13 men and 18 women) and taking them to Gaza. In one case, a nine-month-old girl was shot and killed while hiding with her mother in a safe room. In another case, at least four people were taken out of their homes and killed at the perimeter of Be'eri, likely while being transferred to Gaza.

14. In Nir Oz, 46 civilians were killed (33 men and 13 women) by members of the military wing of Hamas and the Palestinian Islamic Jihad, the Al-Aqsa Martyrs' Brigades, the armed wing of the Palestinian Mujahideen Movement and the armed wing of the Popular Resistance Committees. Palestinian civilians also participated in the killings. Seventy-two residents of the kibbutz (37 men and 35 women) were abducted and taken to Gaza. In Nir Oz, a 79-year-old woman and her 12-year-old autistic granddaughter were killed close to the perimeter fence with Gaza, allegedly because they were slowing down the retreat of their captors. In another case, a 70-year-old woman and her 73-year-old husband were attacked while out for a walk. The woman was killed, while her husband was abducted and died in captivity.

15. Many Israeli families suffered multigenerational losses, with several members either killed or abducted. In one case, in Be'eri, a 48-year-old woman and her two teenage daughters were killed and their father abducted. In Nir Oz, a family of five was hiding in their safe room when militants broke in, shot and killed both parents and set fire to their home; the three children died from smoke inhalation. The children's grandmother was shot dead in a different safe room in the kibbutz. In another case from Nir Oz, an entire family was abducted, including both parents, a 4-year-old boy and a 9-month-old baby. Two of the children's grandparents were also killed in the attack and their bodies found near the border.

16. Of the approximately 3,000 young people attending the Nova music festival in Re'im,¹⁵ 364 people, including 215 men and 136 women, were killed by members of the military wing of Hamas and other Palestinian armed groups, while about 40 others were abducted and taken to Gaza. Victims were killed at the site of the main festival while attempting to hide under the festival stage, in portable public toilets, inside parked cars and in garbage containers. In one case, a man hiding by a parked car was shot to death by Hamas militants. Many of those killed were shot while running through a field east of the festival site, trying to escape. Others were killed while hiding in stationary cars and in public shelters

¹³ See <https://www.gov.il/en/Departments/news/swords-of-iron-civilian-casualties#Civilian%20casualties>.

¹⁴ See https://www.gov.il/BlobFolder/news/swords-of-iron-war-in-the-south-7-oct-2023/en/English_Swords_of_Iron_Israel-Hamas%20Conflict%202023.pdf.

¹⁵ See <https://www.gov.il/en/departments/news/swords-of-iron-war-in-the-south-7-oct-2023>.

along route 232, where they sought refuge. Survivors in public shelters reported lying for hours under piles of bodies waiting for first responders to arrive.

17. The Commission investigated the killing of civilians in four public shelters (near Alumim, Be'eri and Re'im). At all four locations, militants attacked the shelters using grenades and machine gunfire, shooting at anyone attempting to escape. In a shelter near Re'im, the Commission found that militants had also used a rocket-propelled grenade. Militants abducted civilians from the Re'im shelter, all of whom were seriously injured, to Gaza. The similar pattern of attack used at the four locations and at other public shelters suggests that the attackers planned the modalities of the attacks in advance.

18. In Zikim beach, Hamas militants killed at least 18 civilians, including five teenagers (four boys and one girl), at a public shelter, public toilets and other locations on the beach. Two boats carrying roughly 10 Hamas militants arrived at the beach at approximately 6.45 a.m. Hamas militants threw grenades into the shelter and then shot indiscriminately. The Commission reviewed and verified digital evidence of the attack on the block of toilets showing five teenagers crouching, with shooting heard in the background. A member of the Israeli security forces was also present, engaging the militants and returning fire. In another video published by Hamas, six dead bodies, including the five teenagers, are seen in the toilet block, all of whom appear to have been shot and killed.

19. The Commission found evidence of mistreatment of civilians and members of the Israeli security forces in several locations, as well as significant evidence of the desecration of corpses, including sexualized desecration, decapitations, lacerations, burning, the severing of body parts and the undressing of bodies.

20. The Commission estimates that some 130¹⁶ older persons¹⁷ were killed in the attack. In one incident at a bus stop in Sderot, militants shot and killed 13 civilians, 8 over the age of 65.¹⁸

21. At least 68 foreign nationals were killed on 7 October.¹⁹ The Commission documented the torture, attempted beheading and killing of Thai workers in Nir Oz and the killing of 19 Nepalese and Thai exchange students in Alumim.

C. Killing of soldiers considered hors de combat and sexual and gender-based violence at the Nahal Oz military outpost

22. The Commission investigated an attack on the Nahal Oz military outpost in which members of the military wing of Hamas and other armed groups killed 66 members of the Israeli security forces, including one male soldier who was decapitated after death, and female intelligence observation soldiers (*tazpitaniyot*), who were young, unarmed and untrained for combat. The Commission found that militants had killed at least 20 female soldiers and abducted seven others. The Commission notes that in several cases the soldiers were visibly unarmed, wounded, hiding, captured and/or showing signs of having surrendered at the time of their abduction or killing, including a case where three female soldiers who were hiding under a desk were shot and killed. The Commission has reasonable grounds to believe that some soldiers were hors de combat and should not have been attacked.

23. The Commission found that seven female soldiers were taken to Gaza as hostages and viewed footage showing that they had been subjected to physical and verbal abuse. Four bodies of women found at the Nahal Oz outpost were partially or completely undressed; two of the women, who had been isolated in separate rooms, showed signs of physical abuse and sexual violence.

¹⁶ See <https://www.gov.il/en/pages/swords-of-iron-civilian-casualties#>. The Commission counted manually all those over 65.

¹⁷ The Commission defines older persons as those over the age of 65. See <https://www.ohchr.org/en/special-procedures/ie-older-persons/about-human-rights-older-persons>.

¹⁸ See <https://www.gov.il/en/pages/swords-of-iron-civilian-casualties#>.

¹⁹ See <https://www.gov.il/en/departments/news/swords-of-iron-civilian-casualties>.

D. Sexual and gender-based violence

24. The Commission found indications that members of the military wing of Hamas and other Palestinian armed groups committed acts of gender-based violence in several locations in southern Israel on 7 October. These acts were not isolated incidents but were perpetrated in similar ways in several locations by multiple Palestinian perpetrators. The acts documented by the Commission reveal a clear abuse of power by male perpetrators and a disregard for the special considerations and protection of women's integrity and autonomy granted under international law.

25. The Hamas military wing rejected all accusations that its forces committed sexual violence against women in Israel.²⁰ However, the Commission documented cases indicative of sexual violence perpetrated against women and men in and around the Nova festival site, the Nahal Oz military outpost and several kibbutzim, including Kfar Azza, Nir Oz and Re'im. It collected and preserved digital evidence, including images of victims' bodies displaying indications of sexual violence, a pattern corroborated by independent testimonies from witnesses. Reliable witness accounts describe bodies that had been undressed, in some incidents with exposed genitals. The Commission received reports and verified digital evidence concerning the restraining of women, including with their hands, and sometimes feet, being bound, often behind their backs, prior to their abduction or killing. In addition, the Commission made assessments based on the position of the body, for example images displaying legs spread or bent over, and signs of struggle or violence, including stab wounds, burns, lacerations and abrasions.

26. The Commission reviewed testimonies of rape obtained by journalists and the Israeli police but has not been able to independently verify such allegations owing to a lack of access to victims, witnesses and crime sites and the obstruction of its investigations by Israeli authorities. The Commission was unable to review the unedited version of such testimonies. For the same reasons, the Commission was also unable to verify reports of sexualized torture and genital mutilation. In addition, the Commission found some specific allegations to be false, inaccurate or contradictory with other evidence or statements and discounted them from its assessment.

27. Female civilians were deliberately killed by militants during their abduction or while trying to escape, including at Be'eri, Mefalsim and Nir Oz and close to the Nova site. The Commission has documented three such cases with verified digital footage, showing that women were shot at close range while trying to escape.

28. On 7 October, 90 women and girls were abducted to Gaza. The Commission documented physical and psychological violence in the course of several abductions. Many abductions were filmed, with women placed on the back of vehicles, including motorbikes, and brought to Gaza, where acts of violence were committed with force, the threat of force or the fear of violence. Abductees were forced to sit very close to their abductors and filmed during their abduction. In several cases, the women were placed between two men on small motorbikes, forcing them into coerced intimacy with their abductors. Female abductees have described how they were subjected to physical and psychological violence in the course of their abductions, of being treated as "trophy" or "objects", including being subjected to insults, such as Jewish female dog. The Commission found that women were disproportionately affected by this type of gender-based crime and documented many cases with the same pattern, both at the kibbutzim and the Nova festival.

29. Women and women's bodies were used as victory trophies by male perpetrators. Evidence of the abduction, violence and humiliation of women were put on public display, on the streets of Gaza and/or by using visual records of the bodies of women or of violent acts against them, including posting the images online for propaganda purposes. This type of gender-based crime was identified by the Commission in many locations, with women being the primary although not the only targets.

²⁰ The Commission considers that the term "sexual violence" covers a range of physical and non-physical acts of a sexual nature against a person or causing a person to engage in such an act, by force, or by threat of force or coercion.

30. The Commission documented the desecration of both male and female bodies, including sexual acts, such as the undressing of bodies and/or displaying them partially undressed in public. In several cases the undressed bodies of victims were displayed as a means of humiliation and disrespect. Further, those acts were filmed and disseminated. Militants posed with bodies in the streets of Gaza and in videos and photos, violating the personal dignity of the dead.

E. Impact on children

31. Forty Israeli children (at least 23 boys and 15 girls), including one under the age of 2 and 10 under the age of 10, were killed and hundreds more were wounded on 7 October.²¹ Twenty children lost both their parents and 96 children lost one parent.²² In all the cases investigated by the Commission, militants carried out attacks with full knowledge that children were present. In one case, three siblings from Kfar Azza witnessed the killing of their parents. One sibling, a 3-year-old girl, was abducted to Gaza, while her brother and sister spent 14 hours hiding in a wardrobe, waiting to be rescued.

32. The Commission found that children were used by members of the military wing of Hamas and other armed groups, with the intent of achieving specific political or strategic gains. In one case, militants used a 17-year-old boy in kibbutz Nahal Oz to convince his neighbours to open their houses and then filmed and livestreamed his ordeal. He was later killed, while his stepsisters, aged 8 and 15, were abducted to Gaza. In Holit, two siblings, aged 4 and 4-months, witnessed the murder of their mother. They were subsequently taken and held by a Hamas militant and filmed while the militant told them to “look at the mercy in our hearts. Here are the children, we did not kill them”. The video was uploaded by the official Hamas military wing for propaganda purposes.²³ The two children were taken to a neighbour’s house for the purpose of being abducted but were released on the way to Gaza. In these and other cases, children were removed from the protection and care of their parents and put in highly vulnerable situations, with little ability to understand the situation or to voice their objection.

33. Children were also intentionally targeted for abduction. Thirty-six children were abducted to Gaza, 10 of them alone, without parents or other family members: 34 children were released in November 2023.

F. Israeli response

34. The Commission found that the response of the Israeli security forces to the attack was significantly delayed and, in many places, totally inadequate. Although small ground force teams of the Israeli security forces appeared in several locations during the morning, they were slow to arrive, insufficient in number and lacked coordination with a centralized command and with each other.²⁴ Several Israeli security forces tanks were active that day at border locations and in the civilian villages, including one that provided protective cover for civilians in hiding. Several members of the Israeli security forces defended a position at the Nova festival site. In many kibbutzim, local rapid deployment security teams fought against the attackers with very little or no external reinforcement.

35. The Commission is aware of allegations that the Israeli security forces used the “Hannibal Directive”²⁵ to prevent the capture of Israeli civilians and their transfer to Gaza,

²¹ See <https://www.gov.il/en/departments/news/swords-of-iron-war-in-the-south-7-oct-2023>.

²² See <https://www.children.org.il/wp-content/uploads/2024/03/2023-בני-ישראל-ילדים-מתוך-פרק-מתוך-ילדים-בישראל-2023.pdf> (in Hebrew).

²³ See <https://t.me/qassambrigades/28517>.

²⁴ This was the case in Be’eri, while in Nir Oz no external reinforcements arrived until the militants left, in the early afternoon.

²⁵ According to reports, the Hannibal Directive is a procedure to prevent capture of members of the Israeli security forces by enemy forces and was alleged to have been directed against Israeli civilians on 7 October. See, for example, <https://www.haaretz.com/israel-news/2016-06-28/ty->

even at the cost of killing them. Such allegations were made in relation to actions of the Israeli security forces at the Nova site, including reports of Israeli security forces attack helicopters shooting at Israeli civilian cars, resulting in the killing of Israelis. The Commission confirmed the presence of at least eight attack helicopters in various locations on 7 October, but it could not confirm that they shot at civilians or civilian cars, including in the area of the festival. The Commission documented one statement by a member of an Israeli security forces tank crew, confirming that it had applied the Hannibal Directive by shooting at a vehicle that was suspected of transporting abducted members of the Israeli security forces.

36. The Commission also verified information indicating that, in at least two other cases, Israeli security forces had likely applied the Hannibal Directive, resulting in the killing of up to 14 Israeli civilians. One woman was killed by Israeli security forces helicopter fire while being abducted from Nir Oz to Gaza by militants. In another case, the Commission found that some or all of the 13 civilian hostages being held in a house in Be’eri had been killed by Israeli tank fire.

37. The Commission found that prioritizing the identification of victims, the notification of families and allowing burials rather than forensic investigations had resulted in the evidence of crimes, especially sexual crimes, not being collected and preserved. The Commission notes the loss of potential evidence because of inadequately trained first responders.

IV. Factual findings: acts committed by Israel in the Occupied Palestinian Territory

A. Introduction

38. In response to the Hamas-led attack on Israel, Israeli security forces started carrying out air strikes in Gaza in the morning of 7 October. On 8 October, Israel formally announced the commencement of a major military operation, “Swords of Iron”. Israeli security forces first launched an intensive six-week air campaign, followed by ground operations under the cover of heavy artillery. The primary military goals of the offensive, as publicly stated, were to destroy Hamas completely, including its governmental functions, and to secure the release of Israeli hostages.²⁶

39. By May 2024, fatalities in Gaza were estimated to have exceeded 34,800. Of those casualties, 24,682, including 7,356 children and 5,419 women, had been identified as of 30 April.²⁷ The number of injured was estimated at 77,908. Disaggregated data were only available for 53,019 (including 12,332 children and 13,996 women).²⁸ These numbers are likely higher, with thousands of persons still missing, many now dead under the rubble.²⁹ Air and artillery strikes account for the majority of casualties since 7 October.

40. In attacks, the Israeli security forces have used a variety of explosive weapons with wide-area effect through air strikes, tank and artillery fire and shelling by naval forces. Ground operations, which started on 27 October, proceeded from north to south, in order to segment Gaza strategically, cutting the northern half of Gaza, including Gaza City, the main population centre, from the south, with the establishment of a road in the middle.³⁰ Most of the population that was evacuated southward has not been permitted to return.

[article/.premium/idf-chief-orders-to-revoke-controversial-hannibal-directive/0000017f-e15f-d804-ad7f-f1ff16e00000](https://www.premia.com/idf-chief-orders-to-revoke-controversial-hannibal-directive/0000017f-e15f-d804-ad7f-f1ff16e00000).

²⁶ See https://x.com/kann_news/status/1717231828384305632 (in Hebrew).

²⁷ See <https://t.me/MOHMediaGaza/5405>.

²⁸ See <https://t.me/MOHMediaGaza/5401>.

²⁹ See <https://news.un.org/en/story/2024/05/1149256>.

³⁰ See <https://www.idf.il/-/מחבלים-היתקלויות-אתרי-יחידות-יומן-המלחמה/כל-הכתבות/הפצות-סגירות-מעגלים-על-מחבלים-היתקלויות-אתרי-יחידות-יומן-המלחמה/כל-הכתבות/הפצות-סגירות-מעגלים-על-מחבלים-היתקלויות-אתרי-יחידות-יומן-המלחמה-לוחמים-עזה> (in Hebrew).

41. On 12 December 2023, the General Assembly adopted resolution ES-10/22, demanding an immediate “humanitarian ceasefire” and calling upon all parties to the conflict to comply with their obligations under international humanitarian law. On 26 January, 28 March and 24 May 2024, the International Court of Justice issued orders on provisional measures with regard to the *South Africa v. Israel* case under the Convention on the Prevention and Punishment of the Crime of Genocide.³¹ On 25 March 2024, the Security Council adopted resolution 2728 (2024), demanding an immediate ceasefire for the month of Ramadan, the unconditional release of hostages and effective humanitarian access.

B. Attacks on civilians and civilian objects

42. During the first weeks of the military campaign, the Israeli security forces primarily used air strikes, targeting high-rise buildings and other civilian objects in the Rimal al-Shamali neighbourhood, Gaza City, Khan Yunis, the Jabaliya and Al-Shati refugee camps and other locations, causing thousands of casualties, wreaking devastation and razing entire residential blocks and neighbourhoods to rubble in near-constant heavy bombardments.³²

43. Crucial differences from previous hostilities should be noted, including the forced displacement of at least 1.7 million Palestinians and the massive scale of the fatalities and destruction. Hostilities between 2005 and 2023 resulted in less than a tenth of the fatalities incurred since 7 October. The Commission has also observed an increasing in the number of fatalities of women and children compared with previous hostilities and assesses that it is associated with the air bombardment campaign being carried out by Israeli security forces and the frequent use of explosive weapons with a wide impact area in populated districts.³³ The disproportionate effect, which was previously identified in the 2014 report of the independent commission of inquiry established pursuant to Human Rights Council resolution S-21/1, was thus foreseen but not prevented.³⁴

44. The Commission documented statements of the Israeli security forces indicative of a change in its approach to targeting. In one example, on 10 October, the spokesperson for the Israeli security forces said “this is the situation now. We need to use a different language and different terminology. Our attacks in Gaza – it is not like the rounds and the number of targets of the past. The logic is different. In every place, in every space where there is an inkling of intelligence we attack”.³⁵ In another example, the Israeli Defence Minister, Yoav Galant, said, “Gaza will never return to be what it was”, and “I have released all restraints, we use everything”.³⁶ Given the information suggesting relatively low numbers of Hamas militants in proportion to the wider civilian population,³⁷ and the repeated assertion by Israel that militants are “embedded” within the civilian population,³⁸ the Commission considers that the above statements indicate that the Government of Israel has given Israeli security forces blanket authorization to target civilian locations in Gaza widely and indiscriminately.

45. The Israeli bombardment strategy also appears consistent with the application of the “Dahiya doctrine”³⁹ to Gaza. The Commission investigated several large-scale attacks on

³¹ See <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>; <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf>; and <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240524-ord-01-00-en.pdf>.

³² See <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-4>; and <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-20>.

³³ See https://www.icrc.org/en/download/file/229018/ewipa_explosive_weapons_with_wide_area_effect_final.pdf.

³⁴ A/HRC/29/52, para. 40.

³⁵ See <https://www.youtube.com/watch?v=lk1tLVR1wPo> (in Hebrew).

³⁶ See <https://www.youtube.com/watch?v=h9pekNeOYII> (in Hebrew).

³⁷ The Central Intelligence Agency estimated the number of Hamas fighters to be about 20,000–40,000 in 2023 (see <https://www.cia.gov/the-world-factbook/references/terrorist-organizations/>).

³⁸ See <https://twitter.com/IDF/status/1718426727288803524>.

³⁹ Strategy used by Israel during the second Lebanon war in 2006, encompassing the use of overwhelming and disproportionate force against civilian areas and infrastructure as a means of restraining and deterring Hezbollah. See <https://apps.dtic.mil/sti/pdfs/ADA601846.pdf>.

civilian targets that are indicative of the use of the doctrine and documented dozens of other attacks, including on aid organizations, convoys and refugee sites. In many of the documented cases, the Commission could not identify military targets as the focus of the attacks. Even when military targets were allegedly present, attacks lacked regard for the principles of distinction, proportionality and precaution, resulting in thousands killed and injured and widespread destruction of entire neighbourhoods, including in Al-Yarmouk, Jabaliya, Maghazi and Rimal al-Shamali.

46. The Commission also investigated cases in which ground forces of the Israeli security forces killed civilians who posed no threat, including civilians who were holding white flags. In one incident, two civilian women were shot while seeking refuge at a church; the premises were subsequently shelled. In another incident, in November 2023, Israeli security forces soldiers filmed the aftermath of the killing of a man in Al-Shati' camp who they admitted was unarmed at the time.⁴⁰ On 12 November, in the Rimal al-Shamali neighbourhood, a Palestinian woman was shot by a sniper while evacuating her home and holding the hand of her grandson, who was waving a white flag. On 15 November, Israeli security forces shot and killed three Israeli hostages, one of whom was holding a white flag. In an investigation of that incident, members admitted that the action had resulted from a lack of adherence to the rules of engagement. The Commission considers that such incidents clearly indicate the permissive practice of shooting to kill without first ascertaining who the targets are and whether they pose a threat.

47. The Commission is aware of reports and allegations of the Israeli security forces that the military wing of Hamas and other non-State armed groups in Gaza operate from within civilian areas. It continues its investigation into this issue.

C. Total siege

48. Israeli attacks and military operations in Gaza have worsened an already dire humanitarian situation. The prolonged blockade of Gaza, imposed by Israel since 2007, had already undermined the economy and violated the fundamental human rights of the population. On 9 October, Israel announced a complete siege of Gaza, cutting off essential resources and the movement of goods and heavily restricting the population's access to food and water, fuel and electricity. All crossings between Israel and Gaza were sealed, blocking regular and humanitarian aid deliveries. Between 7 and 20 October, no aid trucks entered Gaza,⁴¹ significantly impacting as much as two thirds of the population, which is already heavily reliant on humanitarian assistance.

49. The Israeli Defence Minister, Yoav Gallant, framed the siege as a measure of retribution, announcing "a complete siege ... no electricity, no water, no food, no fuel. We are fighting human animals, and we act accordingly".⁴²

50. The Commission documented several explicit public statements by Israeli officials indicating, in addition to motives of retribution, an intention to instrumentalize and weaponize the provision of necessities in order to hold the population of Gaza hostage to achieve political and military objectives, including the forced displacement of civilians from northern Gaza and the release of Israeli hostages. The Commission notes that the measures amount to the collective punishment of the entire population for the actions of a minority in a clear violation of international humanitarian law.

51. On 7 October, the Israeli Minister of Energy and Infrastructure, Israel Katz, had already signed an order to cut off all electricity supplies to Gaza. On 8 October, Israeli authorities cut off all water supplies from Mekorot through the three connection pipelines to Gaza. Between 8 October and 14 November 2023, Israel stopped the supply of all fuel

⁴⁰ See <https://www.youtube.com/watch?v=3Dp95bN81Ww>.

⁴¹ See <https://www.unocha.org/publications/report/occupied-palestinian-territory/aid-trucks-crossing-egypt-gaza-15-november-2023>.

⁴² See <https://www.youtube.com/watch?v=ZbPdR3E4hCk>.

entering the territory, citing concerns about its potential use by Hamas.⁴³ The impact of those measures on the availability of electricity and water was immediate. By 14 October, the three water desalination plants, which had previously produced 21 million litres of drinking water a day, were reported to have halted operations owing to the lack of electricity and fuel.⁴⁴ The cutting-off of the water supply affected more than 650,000 people.⁴⁵ On 11 October, the Gaza power plant ceased operation after fuel transportation through the Kerem Shalom crossing was halted.⁴⁶

52. Despite the unprecedented and growing needs of the population, Kerem Shalom, the main point of entry for goods from Israel to Gaza, was entirely sealed off by Israel from 7 October until 16 December. Following intense international pressure, Israel reopened the crossing for aid trucks on 17 December. Israel allowed the reopening of the Rafah crossing on 21 October, although the quantity of goods and humanitarian assistance reaching Gaza still fell significantly short of the minimum required to sustain the population.⁴⁷ Additional measures have been imposed for the inspection of aid trucks at the Nitzana crossing on the border between Egypt and Israel, severely hampering the entry of trucks, restricting or blocking life-saving humanitarian items.⁴⁸

53. Statements from Israeli officials show intent to instrumentalize the provision of basic necessities in order to hold the population of Gaza hostage to political and military objectives.⁴⁹ Since December 2023, more than 90 per cent of the population in Gaza has been facing acute food insecurity, the most severe situation being reported in northern Gaza. This is the result of the combination of the destruction and prevention of local food production, including agriculture, fishing and baking, the siege, preventing the import of adequate food supplies, and the danger posed to humanitarian workers distributing the limited food supplies available. As of March 2024, the situation was continuing to deteriorate, with 1.1 million people facing catastrophic levels of food insecurity.⁵⁰

54. On 26 January the International Court of Justice, in the *South Africa v. Israel* case, ordered that Israel must “enable the provision of urgently needed basic services and humanitarian assistance” to Gaza. Attacks on humanitarian convoys continued after the order. On 28 March 2024, the International Court of Justice issued a second order, stating that Israel must “ensure, without delay ... the unhindered provision at scale ... of urgently needed basic services and humanitarian assistance”.⁵¹

55. Siege, hostilities and displacement have had a disproportionate impact on groups in vulnerable situations, including children and newborns, older persons, persons with disabilities, female-headed households and widows, mothers of young children and pregnant and lactating women, and their equal enjoyment of fundamental rights. Children have suffered in multiple ways as a result of the conflict and at least 28 have died due to acute malnutrition and dehydration. Children are also particularly vulnerable to the spread of

⁴³ See <https://www.unrwa.org/newsroom/official-statements/gaza-strip-unrwa-finally-receives-fuel-much-more-needed-humanitarian>; and <https://gisha.org/en/graph/1-timeline-of-restrictions-on-entry-of-fuel-into-gaza/>.

⁴⁴ See <https://reliefweb.int/map/occupied-palestinian-territory/gaza-strip-critical-water-and-wastewater-infrastructure-17-october-2023>; and <https://www.unrwa.org/newsroom/official-statements/matter-life-and-death-water-runs-out-2-million-people-gaza>.

⁴⁵ See <https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-8>.

⁴⁶ See <https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-5>; and <https://gisha.org/en/fourth-turbine-temporarily-activated/>.

⁴⁷ See <https://www.who.int/news/item/21-10-2023-joint-statement-by-undp--unfpa--unicef--wfp-and-who-on-humanitarian-supplies-crossing-into-gaza>.

⁴⁸ See <https://x.com/MfaEgypt/status/1718282096202895585> (in Arabic).

⁴⁹ See

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

⁵⁰ See

https://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_Gaza_Strip_Acute_Food_Insecurity_Feb_July2024_Special_Brief.pdf.

⁵¹ See <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>; and <https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf>.

infectious diseases.⁵² Women and girls have experienced gendered harms in relation to sexual and reproductive health, including lack of access to prenatal and post-partum care, as well as their ability to manage menstruation hygienically and with dignity. Pre-existing structural discrimination has also exacerbated controlling behaviours of male family members, impacting the agency of women and girls.

D. Evacuations and transfer of the civilian population

56. The Commission documented and analysed more than 80 evacuation orders issued by the Israeli security forces between 7 October and 30 December 2023. Although the Israeli security forces did not explicitly use the term “safe zones” in relation to the evacuation areas, using the term “humanitarian aid zones” instead, it advised civilians to move there “for their safety”,⁵³ thereby effectively stating that those areas constituted safe zones, with corresponding legal protection.

57. The Commission analysed the dissemination of information regarding evacuations, the feasibility of safe evacuation, the voluntariness of evacuation, safety concerns and the possibility of return, considering the extensive damage to structures within Gaza and the challenges posed by the continuing conflict. The Commission also documented and analysed statements by Israeli officials and public figures demonstrating an intent to forcibly transfer Palestinians.

58. The Commission finds that evacuation orders were at times unclear and confusing, and that the time frame provided for the civilian population to evacuate safely was unstated or insufficient, particularly in relation to large-scale evacuations.

59. The Commission also finds that there was chaos along evacuation routes, including multiple Israeli security forces checkpoints, danger of death or injury, lack of transportation and inadequate attention to persons in vulnerable situations. The Commission documented harassment and specific attacks on evacuees, including the forcing of Palestinians of all ages and genders to strip at gunpoint during evacuation processes and to walk for prolonged periods without clothes. Such practices indicate that the Israeli security forces have intentionally inflicted hardship on the civilian population during evacuation processes. Some evacuation processes were also hindered by Hamas threats and attacks against people wanting to leave.⁵⁴

60. As evacuations were under way, the Israeli security forces continued attacking designated safe zones, including Khan Yunis and Rafah. Those attacks resulted in casualties, including deaths of civilians who were not taking direct part in the hostilities. At the same time, the massive casualties and destruction by Israeli security forces in areas that were evacuated created conditions whereby whole residential areas have been razed and families have no homes to return to.

61. The Commission documented statements by Israeli officials dehumanizing the Palestinians in Gaza, portraying all Palestinians in Gaza as Hamas militants or Hamas supporters, discussing a second Nakbah, proposing the transfer of the civilian population outside Gaza and re-establishing Israeli settlements.⁵⁵ The Commission notes that, despite a warning reportedly issued by the legal adviser to the Government of Israel to Israeli ministers on 14 November 2023,⁵⁶ no action was taken by authorities. The Commission is aware that statements do not necessarily indicate policy but considers that statements that include incitement to violence, discrimination and hatred may have a causal connection to the commission of violations of international law, including war crimes.

⁵² See <https://www.unicef.org/press-releases/intensifying-conflict-malnutrition-and-disease-gaza-strip-creates-deadly-cycle>.

⁵³ See <https://x.com/AvichayAdraee/status/1712846493747495223?s=20> (in Arabic).

⁵⁴ See <https://twitter.com/AvichayAdraee/status/1713478861827026955?s=20> (in Arabic); and <https://www.youtube.com/watch?v=HaTmx9LPBJE> (in Arabic).

⁵⁵ See <https://twitter.com/ArielKallner/status/1710769363119141268> (in Hebrew); and https://www.instagram.com/reel/CzhsEN7o-b4/?utm_source=ig_web_button_share_sheet.

⁵⁶ See https://www.mako.co.il/news-politics/2023_q4/Article-438a607a63acb81026.htm (in Hebrew).

E. Occupied West Bank, including East Jerusalem

62. Between 7 October and 31 December 2023, 308 Palestinians, including 80 boys, were killed in the West Bank, including East Jerusalem, 300 by Israeli forces and 8 by settlers. The fatalities in the West Bank within that time period exceeded all recorded annual fatality tolls since the Office for the Coordination of Humanitarian Affairs began collecting data on casualties in 2005. From 7 October 2023 to 30 April 2024, 457 Palestinians, including 112 boys, were killed by Israeli forces and 10 by settlers, including two boys, throughout the West Bank, including East Jerusalem.⁵⁷ The Commission observed an increase in large-scale militarized search and arrest operations in Janin, Nablus and Tulkarm in the West Bank.

63. The Commission identified a surge of settler attacks on Palestinian communities immediately after 7 October. Several developments may have contributed to the increase, including the enlistment of thousands of settlers as reserves in the Israeli security forces, the arming and mobilizing of settlers for regular military service in specialized battalions based in the West Bank, the establishment and arming of additional quasi-military militias in settlements and the easing of gun-licence registration regulations by the Minister of National Security, Itamar Ben Gvir. In its resolution 55/32, the Human Rights Council mandated the Commission to investigate settler violence in the Occupied Palestinian Territory and to report thereon to it in June 2025.

64. The Commission found that, on 24 November 2023, members of a Palestinian armed group killed and desecrated the bodies of two persons they suspected of collaborating with the Israeli security forces in Tulkarm in the West Bank. The bodies of the two victims were executed by hanging in front of cheering crowds, who filmed their execution. One victim was stripped and placed in a dumpster, likely after the public hanging.

F. Sexual and gender-based violence

65. The Commission documented many incidents in which the Israeli security forces systematically targeted and subjected Palestinians to sexual and gender-based violence online and in person since 7 October, including through forced public nudity, forced public stripping, sexualized torture and abuse and sexual humiliation and harassment. The incidents took place during ground operations, in conjunction with evacuations and arrests. Based on testimonies, verified video footage and photographs, the Commission finds that sexual violence has been perpetrated throughout the Occupied Palestinian Territory during evacuation processes, prior to or during arrest, at civilian homes and at a shelter for women and girls. Sexual acts were carried out by force, including under threats, intimidation and other forms of duress, in inherently coercive circumstances as a result of the armed conflict and the presence of armed Israeli soldiers.

66. The Israeli security forces have imposed the practice of forced public stripping and nudity in many locations, in humiliating circumstances, including when victims were blindfolded, kneeling and/or with their hands tied behind their backs in their underwear; being interrogated or subjected to verbal or physical abuse while fully or partially undressed; coerced into physical movements while naked; and being filmed or photographed by the Israeli security forces in humiliating circumstances and having their pictures disseminated. Palestinians were also made to watch members of their families and communities strip in public and walk completely or partially undressed while being subjected to sexual harassment.

67. Although both female and male victims were subjected to various forms of sexual violence, men and boys were targeted in particular ways. Only males were repeatedly filmed and photographed by soldiers while being subjected to forced public stripping and nudity, sexual torture and inhuman or cruel treatment. Palestinian women were also targeted and subjected to psychological violence and sexual harassment online, as well as the shaming and doxing of female detainees, and to gendered and sexualized graffiti, including at a women's shelter in Gaza that was directly targeted. Israeli soldiers also filmed themselves ransacking

⁵⁷ See <https://www.ochaopt.org/data/casualties>.

homes, including drawers filled with lingerie, to mock and humiliate Palestinian women, referring to Arab women as “sluts”. The Commission concludes, based on the circumstances and context of such acts, that gender-based violence directed at Palestinian women was intended to humiliate and degrade the Palestinian population as a whole.

68. The Commission notes the existence of aggravating factors in the commission of such gender-based crimes. First, the specific social and normative context in which the acts have been committed includes strong cultural and religious sensitivities linked to privacy, nudity and the significance of the veil, where stigma and social exclusion can have deep repercussions at the individual and community level, in particular for women and girls. Second, humiliating digital content disseminated online, reaching a global audience, is extremely difficult to remove from the Internet.

69. Based on the way in which such acts were committed, including the filming, photographing and posting of material online, in conjunction with the fact that many cases using similar methods were observed in multiple locations, the Commission concludes that forced public stripping and nudity and other types of abuse by Israeli military personnel were either ordered or condoned. The acts were intended to humiliate and degrade the victims and the Palestinian community at large by perpetuating gender stereotypes that create a sense of shame, subordination, emasculation and inferiority. It is evident that such violence is both a part of, and has been enabled by, the broader targeting and ill-treatment of Palestinians.

G. Impact on children

70. As at 30 April, the Gaza Ministry of Health confirmed that more than 7,300 Gazan children had been killed, that thousands remain unidentified and that 12,332 have been wounded.⁵⁸ In addition, thousands of children are missing, many of them likely buried under the rubble of destroyed buildings. Rescue efforts have been hampered by air strikes and ground incursions, the shortage of rescue equipment, the scarcity of fuel for vehicles and equipment and limited or no communication capabilities.⁵⁹

71. Attacks on residential buildings have resulted in significant life-altering physical, emotional and cognitive challenges for affected children, many of whom were pulled from the rubble with serious injuries. The Commission documented several cases of children who had been injured from air strikes or shelling, including the case of a 3-year-old boy who lost both legs as a result of an attack on a United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) school in November 2023. Both his parents and his younger brother had been killed in October 2023. About 1,000 children had had one or more limbs amputated by the end of November 2023,⁶⁰ with some operations performed without anaesthesia. Attacks also severely affected infrastructure essential for children’s well-being, including hospitals, schools and basic services, resulting in an increased number of deaths and lack of adequate treatment for the injured. The health, educational and social effects on children will be lifelong and will affect future generations. The Commission is concerned about the long-term psychological impact on children who, increasingly, suffer from symptoms of post-traumatic stress.

72. Attacks by Israeli security forces on densely populated residential areas and refugee camps have resulted in thousands of children losing one or both parents and being separated from their families in the chaos of the hostilities. As of February 2024, at least 17,000 children

⁵⁸ See <https://t.me/MOHMediaGaza/5405>, <https://t.me/MOHMediaGaza/5401>.

⁵⁹ See <https://www.unicef.org/sop/media/3461/file/UNICEF%20in%20the%20State%20of%20Palestine%20Escalation%20Humanitarian%20Situation%20Report%20No.15.pdf>. See also <https://news.un.org/en/story/2024/05/1149256>.

⁶⁰ See <https://www.ungeneva.org/en/news-media/bi-weekly-briefing/2023/12/press-briefing-united-nations-information-service>.

were unaccompanied or separated from their parents.⁶¹ According to the Gaza Ministry of Health, at least 15,173 children in Gaza have lost one or both parents since 7 October.⁶²

V. Legal analysis

73. With regard to the Commission's investigation into the attack of 7 October, the Commission found that members of the Hamas military wing and the military wings of other Palestinian armed groups and Palestinian civilians had committed war crimes, as well as violations and abuses of international humanitarian law and international human rights law.

74. The Commission found that the war crimes of intentionally directing attacks against civilians and murder or wilful killing had been committed by the shooting and killing of residents of kibbutzim and other civilian locations, including women, children and older persons, and by indiscriminately firing projectiles towards populated areas in Israel. The Commission also found that the war crimes of torture and cruel, inhuman or degrading treatment and of destroying or seizing the property of an adversary had been committed.

75. The Commission found that the desecration of corpses by burning, mutilation and decapitation constituted the war crime of outrages upon personal dignity. The Commission also identified the sexual desecration of both female and male corpses, including the exhibition of undressed bodies.

76. The Commission found that the war crime of taking hostages had been committed, in most cases, together with outrages of personal dignity and inhuman treatment, including sexual and gender-based violence, such as assault, harassment and intimidation against women abducted in Israel and taken to Gaza.

77. The Commission found that acts of sexual violence had been committed on 7 October in Israel, including at the Nova festival, on route 232, at the Nahal Oz military base and at kibbutzim Kfar Azza, Nir Oz and Re'im.

78. The Commission found that members of the military wings of Hamas and Palestinian Islamic Jihad had violated the principle of distinction when they attacked, killed and injured the civilian population and intentionally launched rockets and mortars from Gaza into Israel.

79. The Commission also found that Israeli security forces had violated the principles of distinction, proportionality and precaution when they fired shells at a house where Israeli civilian hostages were being held in Be'eri and directed helicopter fire at a civilian hostage from Nir Oz.

80. In relation to the Commission's investigation into Israeli attacks and operations in Gaza and the Occupied Palestinian Territory, the Commission found that Israeli authorities and members of the Israeli security forces had committed war crimes, crimes against humanity and violations of international humanitarian law and international human rights law.

81. The Commission found that the war crimes of starvation as a method of warfare; murder or wilful killing; intentionally directing attacks against civilians and civilian objects; forcible transfer; sexual violence; outrages upon personal dignity; and sexual and gender-based violence amounting to torture or inhuman and cruel treatment had been committed.

82. The Commission found that through several actions, including siege, Israel had inflicted collective punishment on the Palestinian population in Gaza, in direct violation of international humanitarian law.

83. The Commission found it foreseeable that civilians would be present in the areas targeted by the Israeli security forces; nonetheless, the Israeli security forces intentionally proceeded to direct its attacks against the civilian population and civilian objects, including

⁶¹ See <https://www.unicef.ch/en/current/statements/2024-02-02/gaza-17-000-children-separated-their-parents>.

⁶² See <https://t.me/MOHMediaGaza/5413>.

places of worship, with such knowledge, in direct violation of the principles of distinction, proportionality and precaution and special protections for women and children under international humanitarian law.

84. The Commission found that the chapeau elements of crimes against humanity had been fulfilled, namely widespread or systematic attacks directed against the civilian population in Gaza. The Commission found that the crimes against humanity of extermination; murder; gender persecution targeting Palestinian men and boys; forcible transfer; and torture and cruel, inhuman or degrading treatment had been committed.

85. The Commission found that the siege and forcible transfer of the population, compounded by widespread destruction caused by attacks and military operations, had resulted in violations of international human rights law, including the rights to family life, adequate food, housing, education, health, social security and water and sanitation, affecting children and persons in vulnerable situations in particular. The age- and gender-specific harms had resulted in violations of the Convention on the Rights of the Child and rights to non-discrimination under the Convention on the Elimination of All Forms of Discrimination against Women.

VI. Conclusions

86. **The attack of 7 October 2023 marked a clear turning point for both Israelis and Palestinians, presenting a watershed moment that could change the direction of the conflict, with a real risk of further solidifying and expanding the occupation. Amid months of losses and despair, retribution and atrocities, the only tangible result has been a compounding of the immense suffering of both Israelis and Palestinians, with civilians, yet again, bearing the brunt of decisions made by those in power. Children and women make up a large part of the civilian population, the latter marginalized from decision-making.**

87. **For Israel, the attack of 7 October was unprecedented in scale in its history: in one single day hundreds of people were killed and abducted, invoking painful trauma of past persecution, not only for Israeli Jews but for Jewish people everywhere. Palestinians with Israeli citizenship were also deeply affected by the attack of 7 October.**

88. **For Palestinians, the Israeli military operation and attacks in Gaza represent the longest, largest and bloodiest conflict since 1948. It has caused immense damage and loss of life and triggered traumatic memories of the Nakbah and other Israeli incursions.**

89. **The Commission affirms that both the 7 October attack and the subsequent Israeli military operation in Gaza should not be seen in isolation. The only way to stop the recurring cycles of violence, including aggression and retribution by both sides, is to ensure strict adherence to international law, including: ending the unlawful Israeli occupation of Palestinian territory; ending discrimination, oppression and the denial of the right to self-determination of the Palestinian people; and guaranteeing peace and security both for Israelis and for Palestinians.**

90. **In relation to the attack of 7 October, the Commission concludes, on reasonable grounds, that members of the military wings of Hamas and of other Palestinian armed groups, as well as Palestinian civilians who were directly participating in the hostilities, deliberately killed, injured, mistreated, took hostages and committed sexual and gender-based violence against civilians, including Israeli citizens and foreign nationals, and members of the Israeli security forces, including soldiers considered hors de combat, in many locations in southern Israel. These actions constitute war crimes and violations and abuses of international humanitarian law and international human rights law.**

91. **The Commission concludes that civilians were intentionally targeted, that the attack was premeditated and planned over a significant period, reflecting a high degree of organization and coordination, and implemented in several locations at or about the same time. The attack was led and coordinated by Hamas and implemented by the**

military wings of Hamas and six other Palestinian factions, with the participation of some Palestinian civilians.

92. Members of the military wing of Hamas and other Palestinian armed groups abducted people, primarily Israelis, as hostages to Gaza, without regard to age or gender, in order to use them in negotiations with Israeli authorities. Some abductees were shot at and in some cases killed. Many abductions were carried out with significant physical, mental and sexual violence and degrading and humiliating treatment, including, in some cases, the parading of the abductees.

93. Israeli children were subjected to physical and emotional mistreatment in the attack of 7 October. In addition to those who were killed and injured, many children lost one or both parents. Many children witnessed the killing of their parents and siblings and were also filmed for propaganda purposes by Palestinian armed groups, which subsequently published videos depicting young Israeli children in vulnerable situations. The Commission finds it particularly egregious that children were targeted for abduction and that a number of them were abducted alone.

94. The Commission concludes that members of the military wing of Hamas and Palestinian armed groups targeted women, including by means of wilful killings, abductions and physical, mental and sexual abuse. Those crimes were deliberate and, in several cases, enforced using violence, intentionally causing great suffering and serious injury to the victims. The Commission notes that women, in particular, were subjected to gender-based violence during the course of their execution or abduction. Women and women's bodies were used as victory trophies by male perpetrators and the abduction, violence and humiliation of women were put on public display, either on the streets of Gaza or online.

95. The Commission identified patterns indicative of sexual violence in several locations and concludes that Israeli women were disproportionately subjected to such crimes. The attack of 7 October enabled perpetrators to commit sexual and gender-based violence, which was not isolated but perpetrated in similar ways in several locations and by multiple perpetrators. The Commission did not find credible evidence, however, that militants had received orders to commit sexual violence and was thus unable to reach a conclusion on the issue. However, inflammatory language and disbelief around sexual violence, observed on the part of both parties, risk silencing and discrediting survivors, further exacerbating trauma and stigmatization.

96. The Commission notes that Israeli authorities failed to protect civilians in southern Israel on almost every front, including failing to swiftly deploy sufficient security forces to protect civilians and to evacuate them from civilian locations on 7 October. In several locations, the Israeli security forces applied the "Hannibal Directive", killing at least 14 Israeli civilians. Israeli authorities also failed to ensure that forensic evidence was systematically collected by concerned authorities and first responders, particularly in relation to allegations of sexual violence, thus undermining the possibility of future judicial proceedings, accountability and justice.

97. In relation to Israeli military operations in Gaza from 7 October, the Commission concludes that Israel has committed war crimes, crimes against humanity and violations of international humanitarian law and international human rights law.

98. The Commission concludes that the massive number of civilian casualties and the widespread destruction of civilian objects and crucial civilian infrastructure are the inevitable results of the Israeli strategy to use force during the hostilities, undertaken with the intent to cause maximum damage, disregarding the principles of distinction, proportionality and precaution and thus in violation of international humanitarian law and international human rights law. The intentional use by Israeli security forces of heavy weapons with large destructive capacity in densely populated areas constitutes an intentional and direct attack on the civilian population, which has affected women and children in particular. This conclusion is confirmed by the substantial and increasing numbers of casualties, over past months, with no change in Israeli policies or military strategies.

99. Israeli security forces have killed and maimed tens of thousands of children, resulting in the permanent physical impairment of thousands of children and long-term emotional trauma for all children. Israel has the obligation under international law to ensure that the needs of all children, particularly the large number of orphans and children separated from their families, are prioritized and addressed. It has a duty to avoid the separation of families and to facilitate their reunification, noting the specific impact that family separation has on mothers and children.

100. The Commission concludes that evacuation orders issued by the Israeli security forces were at times insufficient, unclear and conflicting and did not provide adequate time or support for safe evacuations. Moreover, areas evacuated were attacked with no regard for those who could not or would not evacuate, and evacuees were targeted along evacuation routes and in designated safe zones. Civilians who choose not to evacuate do not lose their protected status under international law. Moreover, statements by Israeli officials demonstrated an intent to forcibly transfer the population.

101. Israeli authorities have consistently presented their military objectives as the total destruction of Hamas, the release of Israeli hostages and the prevention of future threats to the State of Israel emanating from Gaza, yet their actions and their consequences indicate other motivations, including vengeance and collective punishment. Statements made by Israeli officials reflect a policy and practice of inflicting widespread destruction, including the killing of large numbers of civilians and forcible transfer. The Commission found that statements made by Israeli officials, in particular statements aimed at systematically dehumanizing Palestinians, particularly Palestinian men and boys, and calling for collective punishment, amounted to incitement and may constitute other serious international crimes.

102. The Commission concludes that Israel has used starvation as a method of war, a measure that will affect the health of the entire population of Gaza for decades to come, with particularly negative consequences for children. This is a war crime. At the time of the writing of the present report, a number of children have already died due to acute malnutrition and dehydration. Throughout the siege on Gaza, Israel has weaponized the withholding of life-sustaining necessities, specifically by cutting off supplies of water, food, electricity, fuel and other essential supplies, including humanitarian assistance. These actions constitute collective punishment and reprisals against the civilian population, both of which are clear violations of international humanitarian law.

103. The frequency, prevalence and severity of sexual and gender-based crimes perpetrated against Palestinians since 7 October throughout the Occupied Palestinian Territory indicate that specific forms of sexual and gender-based violence are part of the operating procedures of the Israeli security forces. Palestinian men and boys experienced specific persecutory acts intended to punish them in retaliation for crimes committed on 7 October. The way in which such acts were committed, including their filming and photographing, in conjunction with similar cases documented in several locations, leads the Commission to conclude that forced public stripping and nudity and other related types of abuse were either ordered or condoned by Israeli authorities.

104. Sexual and gender-based violence constitutes a major element in the ill-treatment of Palestinians, intended to humiliate the community at large. It is intrinsically linked to the wider context of inequality and prolonged occupation that has provided the conditions and the rationale for gender-based crimes in order to further accentuate the subordination of the occupied people. The Commission notes that such crimes must be addressed by tackling the root causes, that is, by dismantling the historically oppressive structures and the institutionalized system of discrimination against Palestinians that lie at the core of the occupation.

105. The situation in the West Bank has continued to deteriorate, with Palestinian fatalities recorded since 7 October exceeding those during any other period since 2005. The rise in fatalities is linked to several highly militarized operations of the Israeli security forces and a surge in violent settler attacks on Palestinian communities, often assisted or condoned by the Israeli security forces.

106. The Commission is aware of reports and the allegations of Israeli security forces indicating that the military wing of Hamas and other non-State armed groups in Gaza operate from within civilian areas. The Commission reiterates that all parties to the conflict, including the Israeli security forces and the military wings of Hamas and other non-State armed groups, must adhere to international humanitarian law and avoid increasing the risk posed to civilians by using civilian objects for military purposes.

107. The Commission concludes that the individuals who bear the most responsibility for the international crimes, violations and abuses that it has investigated include senior members of the political and military leadership of Hamas and other Palestinian armed groups and the Palestinian Joint Operations Room and senior members of the political and military leadership of the Government of Israel, including members of the Israeli War Cabinet and the Ministerial Committee on National Security, other ministers of the Government and leaders of the Israeli security forces. The Commission will continue its investigations focusing on individual criminal and command responsibility.

VII. Recommendations

108. The Commission recommends that the Government of Israel:

(a) Immediately end attacks resulting in the killing and maiming of civilians in Gaza, end the siege on Gaza, implement a ceasefire, ensure that individuals whose property has been unlawfully destroyed receive reparations, and ensure that the necessities crucial for the health and well-being of the civilian population immediately reach those in need;

(b) Ensure that the rules of engagement for military and security personnel strictly adhere to international standards, investigate, prosecute and punish those who commit violations of international humanitarian law and international human rights law, and publish the rules of engagement and reports of investigations into violations;

(c) Ensure that age- and gender-specific harm is assessed and preventive measures based on gender-based and child-centric risk assessments are applied to prevent harm to the civilian population during the planning and execution of military operations;

(d) Cease the practices of forced public stripping and nudity, intimate body searches, removing of women's veils and abuse and harassment of Palestinians of all ages and genders, both online and in person, bring those responsible for such acts to justice, and address discriminatory structures and beliefs that enable those violations in order to prevent their recurrence;

(e) Ensure that all displaced or evacuated Palestinians are allowed to return safely to their homes and are assisted in doing so, and ensure the reconstruction of Gaza, in line with its legal obligations;

(f) Ensure that all Palestinians who have been arrested and/or detained are treated humanely, report on the state of their health and well-being; allow visits by the International Committee of the Red Cross (ICRC), contact with families and medical attention, and ensure their treatment in compliance with international humanitarian law and international human rights law;

(g) Comply fully and immediately with the orders of the International Court of Justice issued on 26 January and 28 March on provisional measures to ensure the unhindered provision of all basic services and humanitarian assistance to Gaza, and ensure that the military does not commit acts violating the rights of the Palestinians in Gaza, in compliance with its obligations under the Genocide Convention;

(h) Ensure impartial and fair investigations, aligned with principles of international human rights law, of crimes committed on 7 October and, where applicable, prosecute those persons arrested in Israel in open trials;

(i) Allow the Commission access to the Occupied Palestinian Territory, including East Jerusalem, in particular Gaza, and Israel to enable full, impartial and independent investigations, in compliance with the order of the International Court of Justice on provisional measures issued on 24 May 2024;

(j) Address the mental health needs of survivors and community members who were displaced in the Occupied Palestinian Territory and Israel following the attack of 7 October, with particular attention to children, women, older persons, foreigners and released hostages.

109. The Commission recommends that the Government of the State of Palestine and the de facto authorities in Gaza:

(a) Ensure the immediate and unconditional release of all hostages held in Gaza, ensure their protection, including from sexual and gender-based violence; report on the state of their health and well-being, allow ICRC visits, contact with families and medical attention, and ensure their treatment in compliance with international humanitarian law and international human rights law;

(b) Stop all indiscriminate firing of rockets, mortars and other munitions towards civilian populations;

(c) Thoroughly and impartially investigate and prosecute violations of international law, including those committed on and since 7 October, by members of the military wings of Hamas and other Palestinian non-State armed groups in southern Israel and in the Occupied Palestinian Territory, and investigate and prosecute violations against those suspected of aiding Israel;

(d) Take urgent measures to investigate and prosecute individuals responsible for all forms of sexual violence, and refrain from discrediting survivors and witnesses of sexual violence;

(e) Avoid the use of civilian objects or property for military purposes, in line with all obligations under international humanitarian law, and implement a clear separation of military activities from civilian areas.

110. The Commission recommends that the Security Council:

(a) Demand, in the light of the continuing threat to international peace and security posed by the conflict and the gravity of the crimes, that the Government of Israel, under Chapter VII of the Charter of the United Nations, immediately implement a ceasefire, end the siege on Gaza, ensure the delivery of humanitarian aid and cease the targeting of civilians and civilian infrastructure, and also demand the unconditional release of hostages;

(b) Reaffirm the right of the Palestinian people to self-determination.

111. The Commission recommends that the Secretary-General list Israel in the annexes of the next annual report on children and armed conflict, in accordance with Security Council resolution 1379 (2001) and subsequent resolutions, and institutionalize the country task force on monitoring and reporting in the Occupied Palestinian Territory.⁶³

112. The Commission recommends that all Member States:

(a) Ensure compliance by all States parties with all treaty obligations, including common article 1 of the four Geneva Conventions, the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment and the Genocide Convention;

(b) Conduct investigations under domestic and universal jurisdiction on core international crimes committed during the current armed conflict.

⁶³ A/78/198, para. 83.

113. **The Commission recommends that all States parties to the Rome Statute of the International Criminal Court support and cooperate fully with the Office of the Prosecutor of the International Criminal Court in its investigation into the situation in the State of Palestine.**
