

Al-Marsad's Position Paper on the Israeli Government's Decision to Relieve Illegal Jewish Settlers in the Occupied Syrian Golan from Paying Tax

Abstract: On 10th February 2010 the Israeli Knesset, considered a private bill that would grant tax benefits to illegal Jewish settlers of the Occupied Syrian Golan if it is enacted. Under the bill 33 illegal Jewish settlements within the Golan would be added to a list of towns and settlements in Israel and the Occupied Palestinian Territories which receive 13% tax reductions. Meanwhile, the indigenous Syrian population of the Occupied Golan will continue to have to pay full taxes resulting in further evidence of Israeli policies favouring illegal Jewish settlers and ignoring the rights of the indigenous Syrian population. Of the 120 Knesset members, 67 voted in favour of the bill, 13 voted against and the rest either abstained or were absent. The bill is in the preliminary stages and must pass three more readings before it becomes law. However, with the combination of majority support, passiveness of a number of the Knesset members and a tradition of constant Israeli policies of colonial occupation, settlement construction and expansion, annexation and the exclusion of the indigenous Syrian population of the Golan, and the grave breaches of their rights, there is a strong possibility that this bill will succeed. Al-Marsad calls for the rejection of this bill stating that the only outcome of enacting this bill would be to facilitate negative impacts upon peace, human rights and international humanitarian law, and to encourage the continuation of illegal settlement development and expansion. In addition, Al-Marsad calls upon the international community, European Union and high contracting parties to the Geneva Convention IV, 1949 to actively apply political and economic pressure upon Israel to abandon their illegal policies and strategies.

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Introduction

1. The objective of Al-Marsad as a human rights organisation based in the Occupied Syrian Golan is to monitor and document Israeli violations in the Golan and to defend the rights of the Syrian indigenous population which remain in this occupied area. Al-Marsad has consistently advocated for all state and non-state actors to abide by their obligations under international human rights and humanitarian law. In honour of this Al-Marsad condemns the Israeli government's recent decision to relieve illegal Jewish settlers from paying tax.
2. On 10th February 2010 the Israeli Knesset, considered a bill that would grant tax benefits to illegal Jewish settlers of the Golan if it is enacted. The private bill was initiated by Eli Aflalo of the opposition Kadima party. His basis for submitting the bill was that "the Golan is an inseparable part of Israel and there is no reason that Golan residents should not receive the same tax benefits that other residents of the periphery receive."¹ Under the bill 33 illegal Jewish settlements within the Occupied Golan would be added to a list of towns and settlements inside Israel and the Occupied Palestinian Territories which receive 13% tax reductions. It is predicted that if this bill were to be passed it would cost Israel "the Occupying Power" 35 million shekels per year.
3. The bill has received a mixed reception within the Knesset. Of the 120 Knesset members, 67 voted in favour of the bill, 13 voted against and the rest either abstained or were absent. One of those who voted against the bill, Kadima leader Tzipi Livni, stated that the introduction of the bill was "poorly" timed due to the recent verbal clash with Syria, and this law could further raise tensions between Israel and Syria.²
4. The bill is in the preliminary stages and must pass three more readings before it becomes law. However, with the combination of majority

¹ Zvi Zrahiya, "After Syria Tension, MKs Vote in Favour of Tax Breaks for Golan Residents", *Haaretz*, 10 February 2010. Available at <http://www.haaretz.com/hasen/pages/1148860.html> (Last visited 11 February 2010).

² Zvi Zrahiya, "After Syria Tension, MKs Vote in Favour of Tax Breaks for Golan Residents", *Haaretz*, 10 February 2010. Available at <http://www.haaretz.com/hasen/pages/1148860.html> (Last visited 11 February 2010).

support; passiveness of a number of the Knesset members and a tradition of constant Israeli policies of colonial occupation; settlement construction and expansion; annexation and the exclusion of the indigenous Syrian population of the Golan; and the grave breaches of their rights, there is a strong possibility that this bill will succeed. It is the view of Al-Marsad that this bill should not be given the chance to become law. This bill is seen as part of a major policy by the Israelis to keep control over the Golan, to invest in and expand settlements and to exclude the indigenous population which provides a real obstacle to peace. If the bill were to be passed it would strengthen the occupation regime of colonialism and the illegal settlements, meanwhile violating the basic rights of the indigenous Syrian population. This bill discriminates against the indigenous Syrian people and legitimises the illegal Jewish settlements that have become far too common within the Golan landscape.

5. Before Israel occupied the Syrian Golan in 1967, the region had a population of 153,000 Syrian nationals. During the ‘Six Day War’ of 1967, Israel captured 70% of the Golan which contained 2 cities, 139 villages and 61 farms.³ During the occupation 130,000 of the Syrian Golan population were forcibly transferred⁴ and all but 5 Golan villages were destroyed. Following forcible transfers the number of indigenous Syrian people remaining in the Golan today stands at 20,000 and is spread over the 5 remaining villages.⁵ At present it is believed that by calculating those who were originally displaced and their descendants, 433,000 Syrian nationals remain displaced.⁶

6. It should be noted that the indigenous Syrian population are often referred to as “Druze” by the Israeli authorities. Al-Marsad opposes Israeli

³ Sakr Abu Fakhr, “Voices of the Golan” (2000) 29(4) *Journal of Palestine Studies* 5, at 5.

⁴ Internal Displacement Monitoring Centre, *Syria: Forty Years On, People Displaced From the Golan Remain in Waiting* (2007), available at [http://www.internal-displacement.org/8025708F004BE3B1/%28httpInfoFiles%29/11354A1A3BE82407C12573850037B6C6/\\$file/Syria_IDPs_Overview_Oct07.pdf](http://www.internal-displacement.org/8025708F004BE3B1/%28httpInfoFiles%29/11354A1A3BE82407C12573850037B6C6/$file/Syria_IDPs_Overview_Oct07.pdf) (Last visited 2 February 2010).

⁵ Sakr Abu Fakhr, “Voices from the Golan” (2000) 29(4) *Journal of Palestine Studies* 5.

⁶ Internal Displacement Monitoring Centre, *Syria: Forty Years On, People Displaced From the Golan Remain in Waiting* (2008), available at [http://www.internal-displacement.org/8025708F004BE3B1/%28httpInfoFiles%29/849034F5D9701005C12575A60052E7D5/\\$file/GO_08_israel-syria.pdf](http://www.internal-displacement.org/8025708F004BE3B1/%28httpInfoFiles%29/849034F5D9701005C12575A60052E7D5/$file/GO_08_israel-syria.pdf) (Last visited 2 February 2010).

authorities referring to the remaining indigenous Syrian population as a religious minority and ignoring their national Syrian identity.

7. It is estimated that the indigenous Syrian population have only retained control over 6% of the Occupied Syrian Golan following its occupation by Israel; the rest has been expropriated for military use or for settlements.⁷ Since 1967 a number of communities of Israeli-Jewish settlers have been developed and expanded. It is estimated that between 17,000 and 20,000 Jewish settlers have been illegally relocated to the Occupied Syrian Golan. In order to accommodate them an estimated 33 illegal settlements have been built within the Golan region.⁸

Illegality of the Jewish Settlements – International Humanitarian Law

8. The annexation of the Occupied Syrian Golan began with the commencement of Israel's occupation of the region in 1967. This annexation was made official in 1981 when the Knesset passed the 'Golan Heights Law'.⁹ The 'Golan Heights Law' terminated military rule in the Occupied Syrian Golan replacing it with Israeli domestic laws and administration. Israel has used this control to facilitate the continued creation and expansion of illegal Jewish settlements. Furthermore, under Israeli policies 433,000 of the indigenous Syrian population are currently experiencing permanent displacement. Following these developments the United Nations Security Council Resolution 497 reminded us that Israel is subject to the Hague Regulations, 1907 and the Geneva Convention IV: Relative to the Protection of the Civilians in a Time of War, 1949 and that these laws apply to their occupation of the Occupied Syrian Golan.¹⁰ Under these international humanitarian laws, the creation of Jewish settlements within any territory occupied by Israel and displacement of indigenous Syrian nationals is illegal and amount to war crime.

9. Article 46 of the Hague Regulations, 1907 sets out that "family honour and rights, the lives of persons, and private property, as well as religious

⁷ <http://www.jawlan.org/english/golanheights.htm> (Last visited 11 February 2010).

⁸ United Nations Security Council, *Report of the Secretary General on the Middle East* (2006) S/2006/956, 11 December 2006, at para 39.

⁹ 5742/1981, 14 December 1981.

¹⁰ United Nations Security Council Resolution 497, *The Golan Heights Law*, 17 December 1981 at para 3.

convictions and practice, must be respected. ***Private property cannot be confiscated.***” The protection that is awarded in Article 46 is reinforced by Article 55 of the Hague Regulations, 1907. This Article states “the occupying States shall be regarded only as an administration and usufructuary of public buildings, real estate, forests and agricultural estates belonging to the hostile State, and situated in the occupied country. It must safeguard the capital of these properties, and ***administer them in accordance with the rules of usufruct.***” The rules of usufruct are set out in Article 46 and as the statistics concerning displacement of indigenous Syrian population from the Golan and the introduction and consistent building of Jewish settlements within the region show, these international humanitarian laws have been clearly violated.

10. There are a number of provisions within the Geneva Convention IV that clearly establish the illegality of Jewish settlements being developed within the Occupied Syrian Golan. Article 49(1) establishes that “individual or mass forcible transfers, as well as deportations of protected persons from occupied territory of the Occupying Power or to that of any other country, occupied or not, are ***prohibited, regardless of their motive.***” Yet States, as the Occupying Power are entitled under customary international law to “...undertake total or partial evacuation of a given area if the security of the population or imperative military reasons so demand. Such evacuations may not involve the displacement of protected persons outside the bounds of the occupied territory except when for material reasons it is impossible to avoid such displacement.”¹¹ However, Article 49(2) continues “***persons thus evacuated shall be transferred back to their homes as soon as hostilities in the area in question have ceased.***”

11. Article 49(6) of the Geneva Convention IV unambiguously sets out that the Jewish settlements that have been developed throughout Israel’s occupied territories are illegal. This article states that “the Occupying Power shall not deport or transfer parts of its own civilian population into the territory it occupies.” Consequently, the residency of 17,000 to

¹¹ Article 49(2), Geneva Convention IV: Relative to the Protection of Civilian Persons in the Time of War, 1949.
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20,000 Jewish settlers and the development and expansion of 33 Jewish settlements within the Golan are illegal and should be removed.

12. Furthermore, Article 47 of the Geneva Convention IV states “protected persons who are in occupied territory shall not be deprived, in any case or in any manner whatsoever, of the benefits of the present Convention by any government of the said territory, nor by any agreement concluded between the authorities of the occupied territories and the Occupying Power, nor by any annexation by the latter of the whole or part of the occupied territory.” This article demands that Israel fulfils its obligations under the Geneva Convention IV. These obligations include refraining from permanently displacing nationals of the occupied territory and returning their property to them as soon as possible. In other words, it prohibits the creation of Jewish settlements within the Occupied Syrian Golan.

13. Taking into account the obligations set out in international humanitarian law, with 433,000 now displaced from the Occupied Syrian Golan and with the introduction and increase of illegal Jewish settlements within the region, it is clear that Israel have interpreted and taken advantage of the laws which facilitate their plans and discarded those which do not suit their agenda. Consequently, the establishment and continuing growth of illegal Jewish settlements within the Occupied Syrian Golan amount to a grave violation of customary international humanitarian law as set out in the Hague Regulations, 1907 and Geneva Convention IV, 1949.

Illegality of Jewish Settlements – International Human Rights Law

14. On a number of occasions Israel has attempted to claim that the protection of the human rights instruments that it is committed to does not extend to its occupied territories. The Committee on the Rights of the Child only last month emphasised that international human rights law, including the Convention on the Rights of the Child, is applicable in all territories where the State party exercises jurisdiction.¹² Reports by the

¹² “Committee on Rights of Child Examines Report of Israel Under Optional Protocol on Children and Armed Conflict”, 19th January 2010. Available at

United Nations Human Rights Council (formally Human Rights Committee)¹³ and United Nations Economic and Social Council¹⁴ which have investigated Israel's violations of human rights and humanitarian law within the occupied Arab territories confirm that Israel's international law obligations extend to its occupied territories, including the Occupied Syrian Golan, and should be adhered to through the actions and policies of the Israeli authorities.

15. It is not only international humanitarian law which sets out the illegality of the Jewish settlements within the Occupied Syrian Golan, such actions by the Israeli authorities have amounted to grave violations of international human rights law. Israel is subject to every major human rights instrument including the Universal Declaration of Human Rights (UDHR); United Nations Charter (UNC); International Covenant on Civil and Political Rights (ICCPR); International Covenant on Economic, Social and Cultural Rights; Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW); Convention on the Elimination of All Forms of Racial Discrimination (CERD); and Convention on the Rights of the Child (CRC). In theory, Israel has shown its commitment to the protection of human rights through integrating human rights into its domestic laws under the Basic Law: Human Dignity and Liberty, 1992.

16. The creation of the illegal Jewish settlements within the Occupied Syrian Golan has caused the indigenous Syrian people to lose land which is rightfully theirs; to lose their income due the expropriation of their lands; and to be subjected to forced displacement due to the permanent loss of their land and home. As an exploration of the Hague Regulations, 1907 and Geneva Convention IV, 1949 has highlighted such violations of international humanitarian and human rights law is and will continue to be unjustified.

http://www.unog.ch/unog/website/news_media.nsf/%28httpNewsByYear_en%29/A8925209BC166878C12576B00042E06A?OpenDocument (Last visited 12 February 2010).

¹³ See United Nations Human Rights Council, "Human Rights in Palestine and Other Occupied Arab Territories: Report of the United Nations Fact Finding Mission on the Gaza Conflict", A/HRC/12/48, 15 September 2009.

¹⁴ See United Nations Economic and Social Council, "Question of the Violation of Human Rights in the Occupied Arab Territories, Including Palestine", E/CN.4/2005/29/Add.1, 3 March 2005.

17. The human rights which are violated by the existence of illegal Jewish settlements in the Occupied Syrian Golan include sovereignty over their natural resources;¹⁵ the right to freedom from discrimination;¹⁶ the right to family;¹⁷ the right to privacy;¹⁸ the right to property;¹⁹ the right to an adequate standard of living;²⁰ freedom of movement²¹ and the right to self-determination.²²

Condemnation of Illegal Jewish Settlements by the International Community

18. Due to Israel clearly violating international humanitarian and human rights law the international community have voiced their objection to the creation of illegal Jewish settlements on a number of occasions. They have also called for the dismantling of such illegal settlements and for the land to be returned to the indigenous Syrian people of the Occupied Syrian Golan.

19. The United Nations Security Council Resolution 446 “determines that the policy and practices of Israel in establishing settlements in the Palestinian and other Arab territories occupied since 1967 have no legal validity and constitute a serious obstruction to achieving a comprehensive, just and lasting peace in the Middle East.”²³

20. The United Nations Security Council Resolution 452 “states that the policy of Israel in establishing settlements in the occupied Arab territories has no legal validity and constitutes a violation of the Fourth Geneva Convention Relative to the Protection of Civilian Persons in Time of War of 12 August 1949.”²⁴

¹⁵ Article 1(2) of the ICCPR; Article 1(2) of the ICESCR.

¹⁶ Articles 1, 2, 7 and 23 of the UDHR; Articles 2,3,14,23,24 and 27 of the ICCPR; Articles 2, 3, 7 and 13 of the ICESCR; Articles 2, 7, 10, 11, 12, 13, 14, 15 and 16 of the CEDAW; Articles 2, 28 and 30 of the CRC.

¹⁷ Article 16 of the UDHR; Article 23 of the ICCPR; Article 10 of the ICESCR; Articles 9 and 16 of the CEDAW; Articles 1-7 of the CERD; and Articles 9, 10, 20, 21 and 22 of the CRC.

¹⁸ Article 12 of the UDHR; Article 17 of the ICCPR; and Article 16 of the CRC.

¹⁹ Article 17 of the UDHR; and Article 16 of the CEDAW.

²⁰ Article 25 of the UDHR; Article 11 of the ICESCR; Article 14 of the CEDAW and Article 27 of the CRC.

²¹ Article 13 of the UDHR; and Article 12 of the ICCPR.

²² Article 1 of the UNC; Article 15 of the UDHR; and Article 1 of the ICCPR.

²³ 22 March 1979.

²⁴ 20 July 1979.

21. The United Nations Security Council Resolution 465 “deplores the decision of the Government of Israel to officially support Jewish settlement in the Palestinian and other Arab territories since 1967, [and is] deeply concerned over the practices of the Israeli authorities in implementing that settlement policy in the occupied Arab territories, including Jerusalem, and its consequences for the local Arab and Palestinian population. Calls upon all States not to provide Israel with any assistance to be used specifically in connection with settlements in the occupied territories.”²⁵
22. The United Nations Security Council Resolution 471 “calls once again upon all states not to provide Israel with any assistance to be used specifically in connection with settlements in the occupied territories.”²⁶
23. The United Nations Security Council Resolution 497 “reaffirms that the acquisition of territory by force is inadmissible... the Israeli decision to impose its laws, jurisdiction and administration in the Occupied Syrian Golan is null and void.” Furthermore, it demanded that “Israel, the Occupying Power, should rescind its forthwith its decision.”²⁷
24. The United Nations General Assembly Resolution 61/120 Relating to the Occupied Syrian Golan in addition to reiterating the demands of previous resolutions called “upon Israel, to desist from changing the physical character, demographic composition, institutional structure and legal status of the Occupied Syrian Golan an in particular to desist from the establishment of settlements.”²⁸
25. The United Nations General Assembly Resolution 63/99 Relating to Occupied Syrian Golan “calls upon Israel to desist from changing the physical character, demographic composition, institutional structure and

²⁵ 1 March 1980.

²⁶ 5 June 1980.

²⁷ 17 December 1981.

²⁸ 15 January 2007.

legal status of the Occupied Syrian Golan, and in particular, to desist from the establishment of settlements.”²⁹

26. In addition, over the years the United States has made a number of declarations condemning the creation and expansion of illegal Jewish settlements. Following the 1993 Oslo Accords, Israel made a commitment to the United States that it would not build new Jewish settlements or expand existing ones, except to meet “natural growth.” At face value this may seem like progress, however, Israel has taken full advantage of the vagueness of the term “natural growth” and the fact that this agreement only applies to the Occupied Palestinian Territories and has continued to expand and build new illegal settlements. Towards the end of 2009 Binyamin Netanyahu, the Israeli Prime Minister, declared a ten-month suspension of settlement construction. Yet this deal is just as feeble as its predecessors as the ban is limited to the West Bank excluding east Jerusalem, meaning that Israel is free to expand elsewhere, including the Golan.³⁰ Given that before he was elected Prime Minister, Binyamin Netanyahu declared “unequivocally” that Israel would continue its control over the Occupied Syrian Golan it would not be surprising if Israel continued to expand their illegal settlements within the region.³¹ Therefore, while Israel is giving the impression that it is making concessions with regard to illegal settlement expansion, it is instead continuing to manipulate laws and agreements to suit its own agendas.

27. The reality is that with the continuing existence and constant expansion of the illegal settlements within the Occupied Syrian Golan, plus the fact that 433,000 of the indigenous Syrian population remain displaced, Israel continues to defy the laws set out in human rights and humanitarian instruments and the will of the international community. This would be understandable if Israel were justified in doing so, however, as this position paper illustrates Israel’s actions are illegal to the core.

²⁹ 18 December 2008.

³⁰ <http://english.aljazeera.net/news/middleeast/2009/12/2009122892629537718.html> (Last visited 11 February 2010).

³¹ Statement made during Binyamin Netanyahu’s visit to the Occupied Syrian Golan on 23 December 2009. See <http://en.netanyahu.org.il/news/144/243/Netanyahu-Likud-will-keep-Golan-Heights/> (Last visited 12 February 2010).

Consequently, they should be stopped, illegal settlements should be removed and the indigenous Syrian people should be given their land and lives back.

Israel's New Tax Bill – An Act of Discrimination

28. Everyone within Israel and its occupied territories is obligated to pay taxes to the Israeli authorities. This new bill that is currently making its way through the legislative stages in the Knesset calls for the 33 illegal Jewish settlements within the Occupied Golan to receive 13% tax reductions. The 20,000 indigenous Syrian population of the Occupied Golan is excluded from this privilege. Consequently, this bill provides yet another example of Israel's attempt to strengthen the existence and expansion of illegal settlements, and the discriminatory policies against Arabs in the Golan, Occupied Palestinian Territories and Israel, including indigenous Syrian nationals.

29. Discrimination has become a constant battle in the daily lives of the indigenous Syrian population; they are constantly excluded and made feel like second-class citizens due to Israeli policies. For example, only the select few are able to cross the ceasefire line to Syria; they face greater water charges than Israelis; they are subjected to intense scrutiny every time they attempt to travel; they are denied planning permission based on discriminatory reasons; and their land is routinely expropriated by the Israeli authorities. This new bill only serves to provide another example of the unjust and illegal policies adopted by Israeli authorities.

30. Discrimination of any kind is prohibited under international humanitarian and human rights laws. From a humanitarian perspective Article 27 of the Geneva Convention IV, 1947 establishes that “...without prejudice to the provisions relating to their state of health, age and sex, ***all protected persons shall be treated with the same consideration*** by the Party to the conflict in whose power they are, without any adverse distinction based, in particular, on race, religion or political opinion...” Under this article since both the illegal Jewish settlers and indigenous Syrian population pay taxes to the Israeli authorities any change to the tax law should apply to both illegal Jewish

settlers and the indigenous Syrian population. Therefore, to legislate that only the illegal Jewish settlers a 13% tax reduction and that the indigenous Syrian population have to continue to pay full taxes is illegal. To enact such a policy is discrimination against the indigenous Syrian population and constitutes a grave violation of human rights and humanitarian law.

31. In relation to human rights, the right to freedom from discrimination is evident throughout the UDHR,³² ICCPR,³³ ICESCR,³⁴ CEDAW,³⁵ CERD³⁶ and CRC.³⁷ For example, under CERD Article 2(1)(c) obliges each State Party to “take effective measures to review governmental, national and local policies, and to amend, rescind or nullify any laws and regulations which have the effect of creating or perpetuating racial discrimination wherever it exists.” Consequently, Israel is prohibited from creating new laws which are discriminatory. Yet by attempting to introduce this new bill Israel is in violation of its obligations under international human rights law and is acting illegally.

32. Arguably, the indigenous Syrian population are more entitled to a tax reduction than those who are to receive it if this bill is enacted, as the illegal Jewish settlers are occupying land which was illegally expropriated from indigenous Syrian people causing them to lose everything without compensation.

Conclusion

33. Even though this new bill is in the preliminary stages, with it needing to pass through three more stages before it becomes law, urgent action is required on a national and international level to ensure that this does not happen. At present the bill is supported by the majority of the Knesset and if active opposition is not expressed it is likely that Eli Aflalo will succeed in implementing his illegal and discriminatory policy.

³² Articles 1, 2, 7 and 23 of the UDHR.

³³ Articles 2, 3, 14, 23, 24, and 27 of the ICCPR.

³⁴ Articles 2, 3, 7 and 13 of the ICESCR.

³⁵ Articles 2, 7, 10, 11, 12, 13, 14, 15 and 16 of the CEDAW.

³⁶ Articles 1-7 of the CERD.

³⁷ Articles 2, 28 and 30 of the CRC.

34. The international community, European Union and the high contracting parties to the Geneva Convention IV, 1949 need to actively voice their opposition to all Israeli policies relating to its illegal practices. They need to make it clear to the Israeli authorities that this bill, if enacted, will cause Israel to be in further violation of international humanitarian and human rights laws and such violations will not be tolerated.
35. In addition, with this bill managing to get passed the preliminary stage so easily highlights the fact that the Israeli authorities have managed to get away with violating the rights of the indigenous Syrian population and others for so long that they are starting to believe that they are invincible and can defy international law and violate human rights without consequences. It is the duty of the international community, European Union and high contracting parties to the Geneva Convention VI, 1949 to show Israel that this is not the case and to commit to showing Israel that their illegal actions will no longer be ignored. Therefore, it is not only the rejection of this bill that these State parties should be campaigning for, but also for Israel to stop settlement expansion and to return the land to its rightful owners.
36. In its quest to stop Israel's illegal actions within the Occupied Syrian Golan Al-Marsad is calling on the international community, European Union and contracting State parties to abide by their commitments enshrined in the Hague Regulations 1907 and the Geneva Convention IV, 1949. In order to do so political pressure should be applied through setting up meetings with the relevant officials, drafting reports and if necessary taking legal action to highlight to Israel that illegal laws, policies and acts which violate human rights and humanitarian law will no longer be tolerated. Furthermore, state and non-state actors should apply economic pressure in the form of boycotting settlement products and companies which are engaged in investment within the illegal Jewish settlements.