

# SOMO



## **Fuelling the flames in Gaza**

Exploring the legal consequences for states and corporations involved in supplying jet fuel to the Israeli military

# Executive summary

This briefing examines some of the corporate and state actors involved in the supply of jet fuel to the Israeli military and considers the legal implications of their involvement. The aim of this briefing is to inform efforts to prevent corporate involvement in war crimes and other crimes under international law being perpetrated in Gaza.

The briefing also aims to support efforts towards genocide prevention by third states, companies and civil society actors.

The United States (U.S.) is a primary supplier of military provisions, including military jet fuel (known as 'JP-8'), to Israel. U.S. company Valero has been a long-time and key supplier of JP-8 to Israel under contracts with the U.S. government. The JP-8 supplied by Valero is shipped from Corpus Christi port in Texas (U.S.) to Ashkelon (Israel) by vessels belonging to Overseas Shipholding Group. This shipping company is contracted directly by the Israeli government.

Israel may also import jet fuel for use by the military from some European states. However, the European Union (EU) and member states are not adequately transparent about their military exports to Israel.

In addition to importing military jet fuel, Israel produces it in domestic refineries, which are owned by companies. The country imports crude oil, the raw material used to make jet fuel.

Since 7 October 2023, many credible actors have reported on war crimes committed by the Israeli Air Force, including indiscriminate attacks which have left thousands of civilians dead and many more injured. The Air Force needs jet fuel to operate and carry out aerial operations. Based on the data gathered by SOMO, it is unlikely that Israel can carry out all of its military aerial operations

over Gaza based solely on domestically produced fuel. The country has received regular shipments from the US for years and at least six shipments of JP-8 since October 2023.

The companies supplying jet fuel may be considered to be providing material support to the military. Moreover, given the widespread reporting on the impact of air strikes on Gaza, and the credible reports of air strikes constituting war crimes, these companies have knowledge of the foreseeable harmful effects of their material support through the supply of jet fuel to Israel. The briefing notes the risk that the companies identified as involved in the jet fuel supply chain may face legal liability over their involvement in war crimes.

In line with international law and standards, companies should cease to provide supplies to Israel that can be used to enable, facilitate or exacerbate war crimes or other crimes under international law. The briefing argues that states should act to stop the transfer of such supplies to Israel and that an embargo on jet fuel and crude oil is an important means of achieving this.

The briefing concludes by underlining the legal obligation of states in light of the determination of the International Court of Justice, in the case concerning the Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip, that there is a plausible risk of Israel committing genocide against the Palestinians in the Gaza Strip. An embargo on the sale or transfer of jet fuel and crude oil to Israel, given the prominent use of air strikes on Gaza, may also, therefore, be considered relevant to the requirement to “employ all means reasonably available to them” to prevent genocide in Gaza “so far as possible”.

# Introduction

The ongoing Israeli military campaign in the Gaza Strip continues to cause death, injury, starvation, disease, and displacement among civilians, as well as the destruction of homes and critical infrastructure. The Israeli Air Force (IAF) carried out [10,000](#) airstrikes across Gaza between October and December 2023 alone. Those airstrikes included Israeli fighter jets dropping approximately [five hundred](#) 2,000-pound bombs on the Gaza Strip, an area the size of [Las Vegas](#) or one-quarter the size of [London](#). These bombs, which are dropped on densely populated areas, can kill or wound people over [1,000 feet](#) away from the point of impact. More than 36,000 Palestinians have been killed in the ongoing military campaign so far, the majority of whom are women and children.

The International Court of Justice has determined that it is plausible that Israel's acts could amount to genocide against the Palestinians in the Gaza Strip and has issued provisional measures aimed at preventing a genocide. Nevertheless, foreign states and companies continue to provide Israel and the Israel Defense Forces with the means to carry out offensive operations, including airstrikes, on the area.

This briefing examines some of the corporate and state actors involved in the supply of jet fuel to the Israeli military, and considers the international legal implications of their involvement. The briefing considers the jet fuel supply chain to Israel in light of the provisional measures ordered by the International Court of Justice, and is intended to inform and support efforts towards genocide prevention by third states, companies, and civil society actors. The briefing concludes with recommendations to third states and companies on how they can ensure their policies and conduct complies with international law.

Prior to publication of this report, SOMO contacted Ashdod Refinery Limited, Bazan Group, Israel Petrochemical Enterprises Limited, Overseas Shipholding Group, Paz Aviation Services, Paz Oil, and Valero, sharing our findings and giving the companies a right of reply. SOMO received a response from Paz Oil with a correction<sup>1</sup>, which is reflected in this briefing.

# What is jet fuel?

The Israeli army carries out military attacks across the Gaza Strip from the air, sea, and land, using F15, F16 and F35 fighter jets, drones, helicopters, tanks, and gun boats.<sup>2</sup> Fuel is an essential commodity for the Israel Defense Force's operations in the Gaza Strip. The following types of jet fuel are commonly used by military forces:

## Jet A1



Kerosene-based jet fuel that is **compatible** with most civil and military aircraft. It is the most common aviation fuel for commercial flights.

## JP-8



A military **equivalent** of Jet A-1 with corrosion inhibitor and anti-icing additive. It is a major military jet fuel **used** by NATO air forces. Turning Jet A-1 to JP-8 **can** be done at a refinery level, using additives.

## JP-5



JP-5 is another military jet fuel with a high flash point. It is **mostly used** by navies.

Almost all jet fuels, including JP-5, JP-8 and Jet A-1, are **based on crude oil** processed in refineries.

# Jet fuel supply from the United States

The United States ([U.S.](#)) has been Israel's primary supplier of military provisions. Through the U.S.'s [Foreign Military Sales](#) (FMS) system, Israel can buy military supplies, including JP-8, from U.S. companies, using U.S. funding and subject to approval by the U.S. Government. The U.S. Department of State [describes](#) its military assistance to Israel as having "helped transform the Israel Defence Forces into one of the world's most capable, effective militaries [...]."

[Amnesty International](#) documented the U.S. government's supply of JP-8 to the Israeli government under the FMS system more than a decade ago. In 2014, it [called](#) upon the U.S. to immediately halt jet fuel shipments and to impose a comprehensive arms embargo on all parties to the 2014 Gaza conflict, including Israel, citing serious allegations of war crimes and other grave violations of international law.

However, export of jet fuel, including JP-8, from the U.S. to Israel has persisted. In 2020, the U.S. announced a proposal to sell JP-8 fuel to Israel, stating: "The proposed sale of the JP-8 aviation fuel will enable Israel to maintain operational aircraft."<sup>3</sup>

Several U.S. companies, as well as government entities, are involved in the supply of jet fuel to Israel. The U.S. government website [USAspending.com](https://www.usaspending.com) provides data on military spending, including the names of companies that receive orders. The website shows [24 orders](#) concerning JP-8 fuel from Valero Energy Corporation (Valero) in the period 2020–2024. The contracts were awarded by the U.S. Department of Defense (DoD).

Valero is a U.S. company and [one of the top 100 suppliers](#) of jet and diesel fuel to the U.S. military. It owns 15 petroleum refineries located in the U.S., Canada and the United Kingdom with a combined throughput capacity of approximately 3.2 million barrels per day. In 2023, [Valero](#) generated a revenue of U.S. \$144 billion. The company owns four refineries in the U.S. state of Texas, all of which produce, among other things, jet fuel. According to information on [USAspending.com](https://www.usaspending.com), over 2022 and 2023, Valero was awarded U.S. \$ 0.5 billion to deliver 149 million gallons of aviation turbine fuel (JP-8) as part of FMS programme, under which Valero commits to deliver JP-8 to locations inside the U.S., on instruction of the U.S. Defense Department. Many or all of these deliveries are destined for export to other countries.

Some of the contract information for JP-8 fuel from Valero, recorded on [USAspending.com](https://www.usaspending.com), includes the names of oil tankers which are subsequently used to export the fuel. The Overseas Santorini,<sup>4</sup> Overseas Mykonos,<sup>5</sup> and Overseas Sun Coast,<sup>6</sup> all owned by U.S. company [Overseas Shipholding Group](#), are named in the documents. Overseas Shipholding Group is part of the U.S. government [Tanker Security Program](#) (see box). The Government of Israel has directly [contracted](#) Overseas Shipholding Group to deliver fuel, but this arrangement is linked to the company's participation in the TSP. Overseas Shipholding Group views its business with Israel as crucial to being able to remain in the TSP. According to its [annual report](#):

“The two vessels [Overseas Santorini and Overseas Sun Coast] participating in the TSP derive a substantial percentage of their revenues from transporting cargoes reserved for U.S. Flag vessels [...]. Among the currently available government–impelled cargoes is a contract the Company has with the Government of Israel (GOI) to deliver fuel through December 31, 2024, which the GOI funds with grants from the U.S. government. The Company also seeks other government–impelled cargoes to supplement the GOI business; however, there is no assurance the Company will be able to secure such cargoes. If OSG is unable to retain the GOI business or is unable to obtain significant other charters for these vessels, the Company may no longer be able to participate in the TSP.”

## US government Tanker Security Programme

The U.S. government [Tanker Security Program \(TSP\)](#)<sup>7</sup> was established in 2023 to ensure that U.S. flagged tank vessels considered useful to the U.S. military are available to the U.S. Department of Defense in the event of war or national emergency. Vessels in the TSP are required to meet national defense and other security requirements and maintain a US presence in international commercial shipping. Under the programme, participants receive an annual stipend designed to reduce vessel expenses to a level that will allow them to compete for international business. As of 1 January 2024, Overseas Santorini and Overseas Sun Coast are among nine tankers participating in the TSP.

### Deliveries of jet fuel to Israel

A report by [Data Desk](#) for the non-governmental organisation Oil Change International, has identified three voyages, between late September 2023 and early March 2024, by Overseas Santorini and Overseas Sun Coast, which involved delivering JP-8 fuel loaded from Valero's Bill Greehey refinery in Corpus Christi, Texas (U.S.) to the port of Ashkelon, Israel. Using data from Sinoimex Global Trade Monitor, Automatic Identification System (AIS) data on ship positions and other sources, Data Desk reported the following voyages:

- 21 September 2023: Overseas Santorini departed from Corpus Christi to Ashkelon, with a cargo of JP-8.
- 4 December 2023: JP-8 exported from Corpus Christi to Ashkelon, using the Overseas Santorini.
- 9 February 2024: a shipment of JP-8 fuel left Corpus Christi on the Overseas Sun Coast, headed for Ashkelon.

Using U.S. foreign trade information as well as vessel tracking data gathered by Global Fishing Watch, a non-profit organisation that uses satellite imagery and associated technology to monitor global fishing, SOMO has identified three additional journeys of these vessels between the U.S. and Israel since early March 2024.<sup>8</sup>

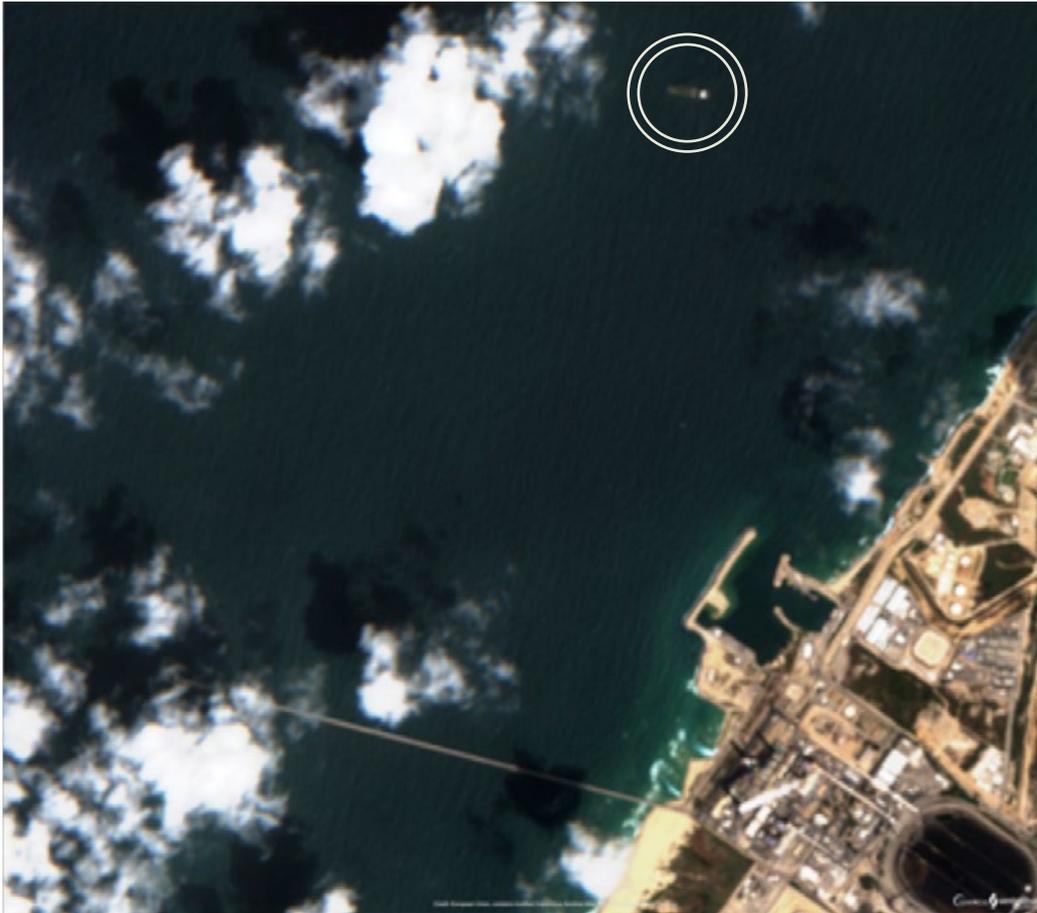


Image 1. Satellite image of Overseas Santorini, close to the port of Ashkelon, 9 April 2024

[Overseas Santorini](#) departed from Corpus Christi, Texas, on [14 March 2024](#). Based on contract information on [USASpending.com](#), the ship was loaded with JP-8 from Valero. Foreign trade data published by [U.S. Customs and Border Protection](#) show the next foreign port of Overseas Santorini as [Ashkelon](#). Based on Global Fishing Watch data, the ship first visited the port of Algeciras (Spain) on 1 April. Its signal, which can be tracked by AIS, appears to have been turned off on 6 April, west of the island of Crete in the Mediterranean.<sup>9</sup> On 11 April, the Overseas Santorini's transponder reappeared below Cyprus and the ship stopped at the port of Limassol (Cyprus). By this point, the vessel's draft, which is depth of the vessel below the waterline, had decreased.<sup>10</sup> Based on the U.S. Customs and Border data and the identifiable voyage of the ship, the assumption is the Overseas Santorini had offloaded its cargo of jet fuel in Israel. The vessel then headed back to Corpus Christi.

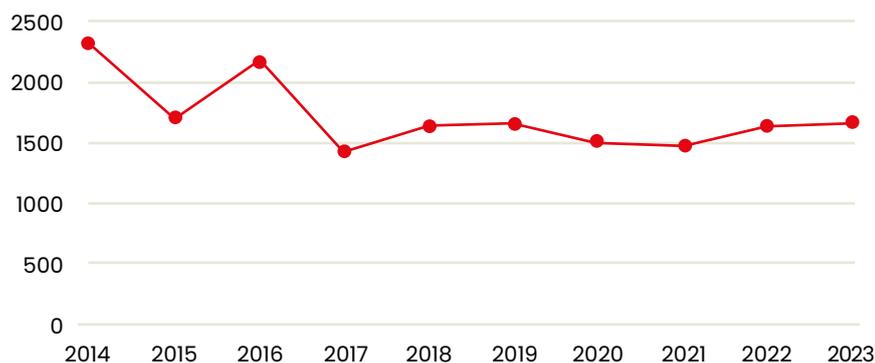
[Overseas Sun Coast](#) departed from Corpus Christi on 25 April 2024. According to [U.S. Customs and Border Protection](#) data, it was loaded at the Valero refining dock at the port of Corpus Christi and the next foreign port of the ship was [Ashkelon](#). At the time of writing, available U.S. trade data had not yet confirmed the cargo, but based on the tanker's departure and destination ports, it is assumed that the Overseas Sun Coast is carrying JP-8 fuel.

Most recently, Overseas Santorini departed from Corpus Christi on 12 May 2024. According to vessel movement data tracking accessed by SOMO<sup>11</sup>, the Overseas Santorini was loaded at and departed from Corpus Christi oil dock 11. Valero is one of the users of this dock.<sup>12</sup> According to [U.S. Customs and Border Protection data](#), the next foreign port of the ship is Ashkelon. At the time of writing, information from [Marine Traffic](#), a ship tracking intelligence company, suggested the Overseas Santorini was heading to Algeciras (Spain) and is estimated to arrive on 28 May 2024. While U.S. trade data have yet to publish data on the Overseas Santorini’s cargo, based on the previous voyages, and available information on the point of departure and destination, it is likely this tanker is also heading to Israel to deliver JP-8.

All of the abovementioned shipments of jet fuel recorded by Data Desk and SOMO appear to have been loaded from the Valero refineries in Texas onto ships at [Corpus Christi port](#). **Corpus Christi** is the largest strategic military port in the U.S. It is [owned and operated](#) by the Port of Corpus Christi Authority of Nueces County, Texas. The Authority is an independent government subdivision of the State of Texas. Valero is one of the top customers of the port, [generating](#) revenue of U.S. \$12 million for the Port of Corpus Christi Authority in 2023.

The U.S. government also exports jet fuel to Israel outside of the FMS system. As can be seen in Figure 1 below, the [U.S. Energy Information Administration](#) has recorded continuous exports of kerosene-type jet fuel to Israel. This shows that Israel has had a consistent level of jet fuel imports from the U.S., importing approx. 1.5 million barrels of kerosene-type jet fuel on average each year, with spikes in 2014 and 2016. It would appear, therefore, that Israel has a level of dependency on the U.S. for jet fuel.<sup>13</sup>

**Figure 1. US export of kerosene-type jet fuel to Israel**  
(Thousand barrels)

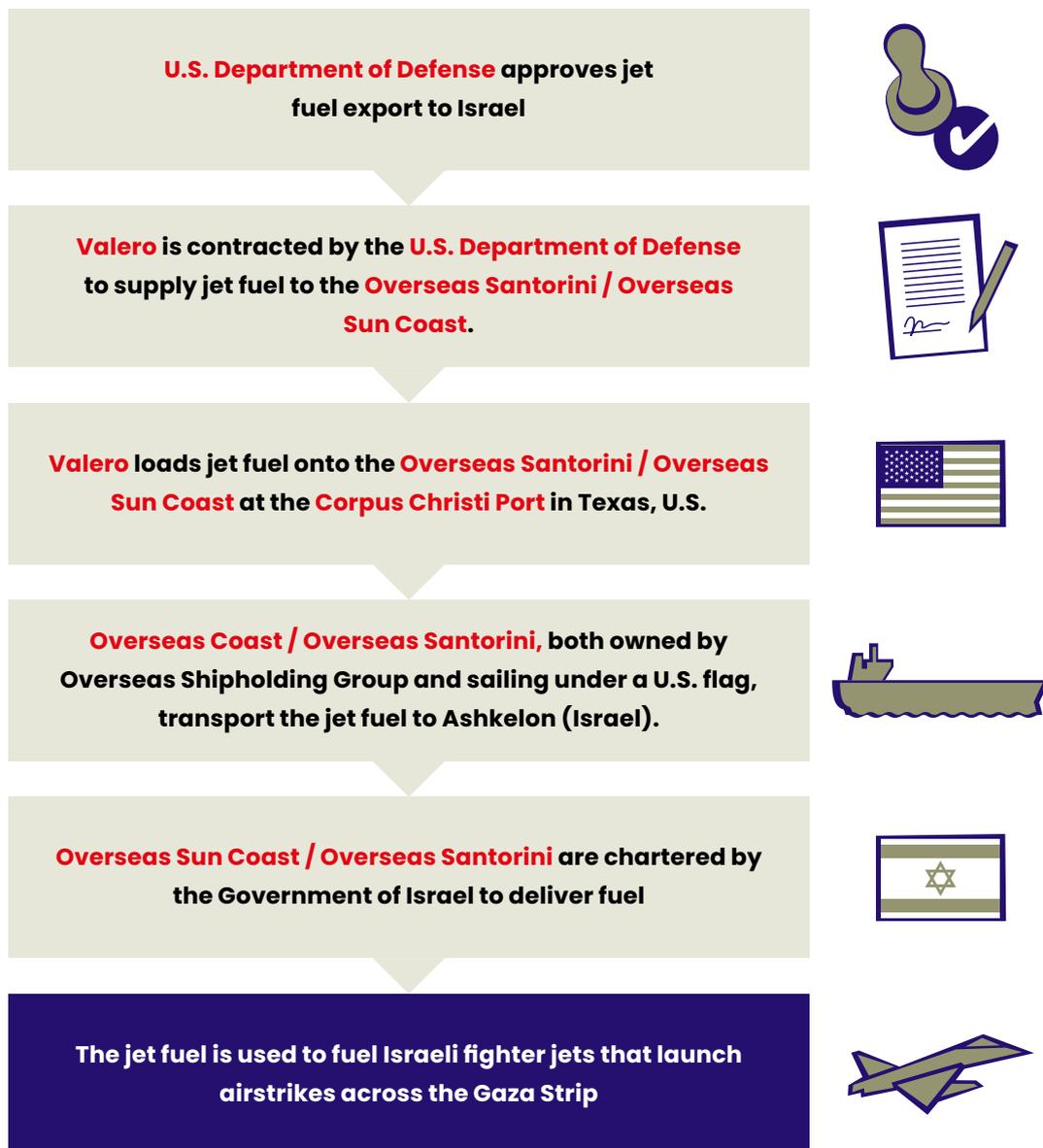


Source: U.S. Exports to Israel of Kerosene-Type Jet Fuel, U.S. Energy Information Administration  
\* includes commercial and military (JP-5 and JP-8) exports

The supply of JP-8 to Israel by Valero and Overseas Shipholding Group, provided under the FMS system, comes on top of the jet fuel supply recorded by the Energy Information Administration. U.S. trade data shows that in 2023, Valero and the Overseas Shipholding Group had six orders, each involving delivery of around 14 million U.S. gallons of JP-8 fuel to Israel, which amounts to approximately 2 million barrels in total.<sup>14</sup>

There are indications that export of jet fuel, and JP-8 specifically, is increasing in 2024. As of 12 May 2024, the Overseas Santorini and Overseas Sun Coast had left the port of Corpus Christi bound for Israel four times already. While U.S. trade data is not available for all of these shipments at the time of writing, the data gathered by Data Desk and SOMO, the established role of both tankers in delivering JP-8 to Israel, and their departure and destination ports, strongly suggests that the voyages were for the purpose of delivering JP-8 to Israel. While ongoing monitoring of deliveries of jet fuel is needed, the available information indicates that the U.S., and the companies involved in the jet fuel supply chain between U.S. and Israel, are on course to deliver a greater supply of fuel to Israel in the context of the ongoing conflict.

**Figure 2. Trajectory of the JP-8 supply from the U.S. to Israel**



# Jet fuel supply from Europe

The European Union (EU) publishes annual, aggregated overviews of its export of military technology and equipment. In this reporting, “ML8” is the category defined in the [Common Military List](#) of the EU as comprising “energetic materials and related substances.” This includes explosives and aircraft fuels specially formulated for military purposes, which are captured as fuels under ML 8. The category explicitly excluded JP-5 and JP-8. It is unclear whether the EU exports of JP-5 and JP-8 are captured elsewhere in EU export data or whether the EU does not export JP-5 and JP-8 at all.

	2014	2015	2016	2017	2018	2019	2020	2021	2021
<b>Belgium</b>	1	4	6	5	3	n/a	1	4	1
<b>Czech Republic</b>	n/a	n/a	n/a	n/a	n/a	3	n/a	1	1
<b>France</b>	1	6	1	5	4	4	5	2	4
<b>Germany</b>	12	5	11	11	10	8	7	1	1
<b>Portugal</b>	1	n/a							
<b>Poland</b>	n/a	n/a	n/a	n/a	n/a	1	2	n/a	n/a
<b>Slovakia</b>	n/a	2	3	2	1	n/a	1	n/a	n/a
<b>UK</b>	n/a	n/a	n/a	1	1	n/a	n/a	n/a	n/a

Table 1: Number of licenses issued by EU countries for export of ML 8 to Israel, 2014-2022

According to the most recent [annual report](#) on EU arms exports, dating from 2022, **Belgium, the Czech Republic, France, and Germany** have issued a total of seven licenses for arms exports under a goods category ML8, which could include military aircraft fuel.

Customs declaration data provide some more recent information, showing that **Greece, the Czech Republic, and Hungary** exported kerosene-type jet fuel to Israel at least four times since 7 October 2023.<sup>15</sup> The data also shows that **Romania** exported kerosene-type jet fuel at least twice, and **Germany** at least once in the same time period.<sup>16</sup> This kerosene-type jet fuel could include jet fuel suitable for dual use and military use.

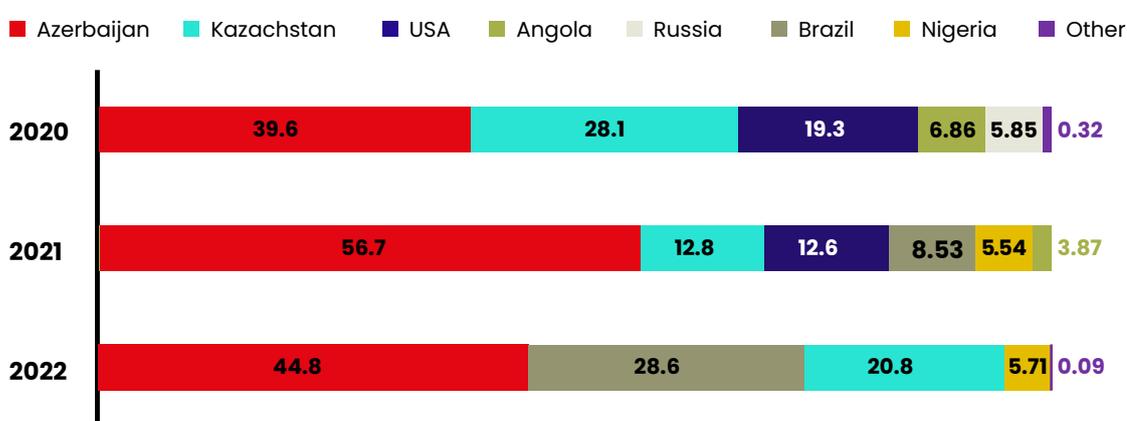
SOMO could not find comprehensive information regarding EU countries and companies that are involved in supplying jet fuel to Israel for military purposes. This is largely due to incomplete and opaque disclosure practices among EU member states.<sup>17</sup>

# Israel's refinery capacity and capabilities

In addition to importing jet fuel, the Israeli military also sources jet fuel from [domestic oil refineries](#). In 2022, Israel produced 1.248 million tonnes of kerosene-type jet fuel domestically, according to [the UN Statistics Division](#).

Israel produces crude some oil domestically, while mostly relying on imported crude oil. [International Energy Agency](#) data shows that Israel produced 7,008 and imported 554,760 terajoules of crude oil in 2022.

**Figure 3. Top countries that supplied crude oil to Israel from 2020 to 2022 in %**



Source: The Observatory of Economic Complexity

[Israel has two oil refineries](#): Haifa Bay refinery, which is owned by [Bazan Limited](#), and Ashdod refinery, which is owned by [Ashdod Refinery Limited](#). According to reporting by Bazan and Ashod, both refineries have the capability to produce jet fuel.<sup>18</sup>

**Bazan Limited**, one of the largest energy companies in Israel, is publicly [listed](#). Its controlling shareholder is [Israel Petrochemical Enterprises Limited](#), which holds approximately 25% of its shares.<sup>19</sup> Bazan Limited's Haifa Bay refinery can process up to 9.8 million tons of crude oil per year. In [2023](#), the refinery produced 723,000 tons of jet fuel. In a marketing [video](#) from December 2023, the company highlights its continuous supply of energy to the Israeli military, proclaiming, "Together we shall win." What Bazan Limited's energy supply to the Israeli military entails requires further investigation.

**Ashdod Refinery Limited** is a publicly [listed](#) company that owns the Ashdod refinery, which has the [capacity](#) to process 4.5 million tons of crude oil per year into products such as jet fuel. In 2023, it [produced](#) 539,000 tons of kerosene-type fuel. The main raw materials, including crude oil, for Ashdod Refinery [come](#) from Azerbaijan (Caspian Sea), North Africa, West Africa and the U.S..

Ashdod Refinery Limited was wholly owned by [Paz Oil Company Limited](#) until it became independent from that company 28 August 2023. Paz Oil is Ashdod Refinery's [biggest customer](#). In 2023, sales to Paz Oil accounted for [53%](#) of Ashdod Refinery's revenues. Paz Oil has [an agreement](#) with Ashdod Refinery for the purchase of petroleum products, including jet fuels. Paz Oil's wholly owned subsidiary, **Paz Aviation Services**, has been [contracted](#) by the Israeli Ministry of Defense since 2016 to refuel Israeli military aircrafts in seven Israeli Air Force bases.<sup>20</sup> The Ministry of Defense has [extended](#) the agreement with Paz Aviation Services until 31 December 2026.

## Legal implications for companies involved in jet fuel supply to Israel

### Legal responsibility of companies and corporate executives for crimes under international law

Several issues are relevant when [assessing](#) the potential legal liability of companies for crimes under international law, such as war crimes. In this context we are concerned with situations where companies have a relationship with the primary actor, and where they may be considered to have aided, abetted, or be otherwise complicit in, crimes committed by Israel.

Key elements of potential legal liability in this context include the extent to which the company carried out actions, such as delivering commodities, that contribute to the commission of the crime, and the extent to which the company had knowledge of the crimes. While other legal considerations also apply, this briefing focuses on these two key elements of legal responsibility of companies.

#### Contribution

Where a company or its executives provide physical or material support to the perpetrator that has a [substantial effect](#) on the commission of crimes under international law, the company or individual can be held liable for complicity in those crimes. It is not necessary, for establishing liability, that the crime would not have occurred in absence of the relevant corporate contribution. What matters is that the perpetrator could commit the crime differently, for example by targeting more people or places or change the place, means or timing of an attack.

Corporate executives have been convicted for complicity in war crimes after providing material assistance to state actors who then used this in the commission of their crimes. One example is the 2005 case of Frans van Anraat, a Dutch businessman who sold chemicals to the Iraqi government under Saddam Hussein. The chemicals were used in the mustard gas massacres of Kurdish minorities. The District Court in the Hague [found](#) that the businessman 'consciously and solely acting in pursuit of gain,

has made an essential contribution to the chemical warfare programme of Iraq which enabled, or at least facilitated, a great number of attacks with mustard gas on defenseless civilians', and convicted him for complicity in war crimes.

Another example is a case [pending](#) in France where Lafarge (now part of Holcim group) and its subsidiary Lafarge Cement Syria are accused of complicity in crimes against humanity in Syria between 2012 and 2014. The company allegedly bought raw material, including oil, from ISIS and paid bribes to ISIS and other armed groups in exchange for permits. In January 2024, the French Supreme Court [confirmed](#) charges of complicity against Lafarge for crimes against humanity perpetrated by ISIS and the other armed groups, based on the alleged payment of at least 13 million euros to the groups over several years.

## **Knowledge**

To establish corporate responsibility for crimes under international law committed by a state actor the corporation (or executives) must know that their conduct could contribute to the crime. It is not necessary for the company or executives to have intended the commission of the crime. For criminal liability, it is enough for the corporate executives to have knowledge of the [reasonably foreseeable harmful effects](#) of their conduct. In other words, they knew or should have known that their conduct had a reasonable likelihood of contributing to the crime or crimes under international law. This distinction is important as it sets a threshold for liability that is based on foreseeability rather than intent to commit a crime.

As the International Commission of Jurists notes in reference to potential criminal liability of companies, knowledge can be inferred from all relevant circumstances, including both direct and circumstantial evidence.<sup>21</sup>

After the Second World War, businessman Bruno Tesch was [convicted](#) for providing Zyklon B, a pesticide, to the Nazi Auschwitz concentration camp. There was evidence of him advising the Nazi government on the killing of camp inmates while also providing ever increasing amounts of Zyklon B to the camps. The amount of Zyklon B supplied was more than could have reasonably been used legitimately as a pesticide. From this, the court inferred Tesch's knowledge about the use of the gas he provided and in 1946 convicted him for his contribution to war crimes.

In 2017, the Dutch Appeals Court in Den Bosch [convicted](#) businessman Guus Kouwenhoven for complicity in war crimes in Liberia and Guinea, over his delivery of weapons to the Charles Taylor regime in 2000 and 2003. The court decided that "Business people such as [Kouwenhoven], who act (internationally) and do not shy away from doing so in collaboration with regimes such as that of Charles Taylor, must be aware that they can become involved in serious (international) crimes (against humanity)."

## Legal responsibility of companies and executives: the jet fuel case

Many credible sources have documented crimes under international law being committed by Israel in the context of its ongoing military campaign in Gaza. These include indiscriminate attacks leading to massive loss of civilian life and targeting of civilian infrastructure amongst other acts which constitute war crimes. Multiple sources, including [Amnesty International](#), [Human Rights Watch](#), and UN human rights experts have documented indiscriminate attacks by air which have resulted in catastrophic civilian casualties. Whether or not companies and executives involved in supplying jet fuel to Israel may incur legal liability for war crimes being perpetrated in Gaza, depends on whether their conduct has a substantial effect on the commission of crimes by the Israeli armed forces and whether the company or its senior executives know or should have known that their conduct has a reasonable likelihood of contributing to the crimes.

Below we consider these elements of potential corporate legal liability for war crimes, in relation to the jet fuel supply chain documented in this briefing. This analysis is not intended to be a comprehensive legal assessment, but to indicate where companies need to consider the legal risks they face in their business dealings with Israel in the context of the war on Gaza.

### **Contribution: substantial effect on commission of war crimes**

The role of the Air Force is critical to the overall military activity of the Israeli army and the prosecution of the current war in Gaza. The [Israeli Air Force section](#) of the Israeli army website explains that “it is often due to the IAF’s [Israeli Air Force’s] aerial superiority and advancement that its squadrons are able to conduct a large portion of the IDF’s [Israel Defence Forces’] operational activities [...]” Prior to Israel’s ground operation in Gaza on 27 October, Israeli air force chief Major General Tomer Bar on 15 October [spoke about](#) the role of the air force in the overall offensive: “We are preparing the arena for as effective an operation as possible. Removing as many threats as possible from the ground and air. [...]. We will do what is necessary, aggressively, so that if it is decided to manoeuvre, we will allow the best ground entry that will give the troops operational freedom of action.”

As noted earlier, the Israeli Air Force carried out [10,000](#) airstrikes across the densely populated Gaza Strip between October and December 2023 alone. This is, on any measure, a significant military undertaking for an Air Force, and the bombing has continued into 2024.

Jet fuel is an essential input for the Israeli Air Force operations over the Gaza Strip. [Fighter](#) jets cannot fly without this supply. While Israel has the capacity to make jet fuel, based on the long history of importing such fuel from the U.S. and possibly

Europe, it is unlikely Israel could meet its military jet fuel demand in the current context through domestic production alone.

A corporate actor involved in supplying the Israeli army with jet fuel could, therefore, be said to enable and/or exacerbate war crimes committed by the army if its provision of fuel allows the perpetrator to carry out attacks more frequently, intensively, or on a larger scale than would have been possible without such support. Having a consistent supply of fuel, over and above what can be produced domestically, is likely to allow the Israeli Air Force to carry out more air strikes than would be the case without such imports. Indeed, as noted earlier, it appears Israel is consistently dependent on jet fuel imports from the U.S., and may well require, and be receiving, additional supplies in the current context. Consequently, by enabling a steady and reliable provision of fuel, companies involved may be responsible for exacerbating the severity and reach of the crimes being committed by Israel's deployment of its Air Force.

If the material support provided makes it easier to commit a crime, even if the crime could still occur without it, a company may also be facilitating the crime. As noted earlier, the sale of JP-8 aviation fuel is considered by the U.S. Department of Defence to "enable Israel to maintain operational aircraft."<sup>22</sup> By extension, companies supplying JP-8 to Israel are helping to ensure that aircrafts are operational, and could therefore be said to facilitate the logistical execution of crimes committed using those aircrafts.

Based on the available information, Overseas Shipholding Group, as the owner of the Overseas Santorini and Overseas Sun Coast, is delivering a consistent and regular supply of JP-8 fuel from the U.S. to Israel. It does so as part of a direct contractual relationship with the Israeli government. The supply provided by Overseas Shipholding Group could be said to make a substantial contribution to war crimes being committed by the Israeli army in the Gaza Strip as it almost certainly allows the Air Force to intensify and expand its ariel bombing of civilians and civilian infrastructure across the Gaza Strip.

Valero Energy Corporation has been a long-time and key supplier of JP-8 to Israel. While Valero's fuel sales are done via contracts with the U.S. government, it is nonetheless a public company that acts commercially. As such its business may be said to make a substantial contribution to war crimes committed by the Israeli military in Gaza.

More than half of Ashdod Refinery Limited sales, including jet fuel, are to Paz Oil. Paz Oil's wholly owned subsidiary, Paz Aviation Services, is contracted by the Israeli Ministry of Defense to refuel their planes at seven different bases. Depending on the amount of jet fuel supplied to Paz Oil and how much of that jet fuel ends up in Israeli war planes, it can be argued that the Ashdod Refinery Limited facilitates or exacerbates war crimes committed by the Israeli army, and the Israeli Air Force in particular.

## Knowledge

For corporations or executives involved in the jet fuel supply to Israel to face legal liability for the material contribution they make, it is necessary that they know or should have known that their conduct has a reasonable likelihood of contributing to crimes committed by the Israeli army.

Since October 2023, UN bodies and Palestinian, Israeli and international human rights groups have reported on crimes under international law – including, war crimes – committed by the Israeli army. This documentation of apparent war crimes includes airstrikes on [hospitals](#) and [civilian homes](#) documented by Human Rights Watch in October–November 2023, and airstrikes on civilians in their [homes/streets](#), and in supposed ‘[safe zones](#)’, documented by Amnesty International over the course of December 2023–April 2024. International media outlets have repeatedly reported credible allegations of atrocities by the Israeli military and its air force, in particular.

In addition to the evidence and allegation of war crimes as a result of air strikes, many authoritative entities have also put the international community on notice of the gravity of the overall context of crimes under international law in Gaza, and the role of the transfer of military and other supplies that can enable such crimes as well as grave abuses of human rights.

Since November 2023, [Human Right Watch](#) has been calling for a suspension of military assistance and arms sales to Israel, “so long as its forces commit widespread, serious abuses amounting to war crimes against Palestinian civilians with impunity.”

In a resolution passed on 5 April 2024, the UN Human Rights Council called for an [arms embargo](#) on Israel, so as to “cease the sale, transfer and diversion of arms, munitions and other military equipment to Israel, the occupying Power...to prevent further violations of international humanitarian law and violations and abuses of human rights.”

On 27 April, the UN Special Rapporteur on the situation of human rights in the occupied Palestinian Territory has [emphasized](#) that “States must do everything in their power to prevent [the ethnic cleansing of the Palestinian people]. At this point Israel has reneged on its international obligations to a degree that warrants an imperative implementation of immediate and unconditional sanctions, which should entail, first and foremost, an arms and oil embargo.”

On 20 May 2024 the [Chief prosecutor of the International Criminal Court](#) (ICC) filed applications for arrest warrants against Israeli Prime Minister Benjamin Netanyahu and Minister of Defence Yoav Gallant, for war crimes and crimes against humanity, including intentionally directing attacks against a civilian population, perpetrated against Palestinians in the Gaza Strip from at least since 7 October 2023.

On 24 May 2024, the International Court of Justice, in the case concerning Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), ordered Israel to “Immediately halt its military offensive, and any other action in the Rafah Governorate, which may inflict on the Palestinian group in Gaza conditions of life that could bring about its physical destruction in whole or in part”.

Based on the available information, it can reasonably be assumed that all corporations mentioned in this report and their executives know or reasonably should have known since October 2023 about the allegations and evidence of crimes under international law being perpetrated by the Israeli army, and specifically the allegations of war crimes involving the Air Force, in Gaza.

The extensive publicly available information, from a wide range of credible sources, means that all companies involved in supplying military jet fuel to the Israeli government or army have knowledge of the ‘[foreseeable harmful effects](#)’ of their conduct, which in this case is material support through the supply of jet fuel to Israel.

Overseas Shipholding Group and Paz Aviation Services are directly contracted to delivery jet fuel to Israel, establishing a clear connection between their conduct and the war crimes and other under international law that have been widely and credibly reported in relation to air strikes.

While Valero’s contractual relationship is with the U.S. authorities, it is, in our view, not credible that Valero is unaware that its JP-8 supply is being delivered to Israel. In any event, SOMO put the company on notice of this in a communication to the company in April. They would also have been made aware by [protest](#) at the Valero’s headquarters in April, against Valero’s involvement in JP-8 supply to Israel.

Similarly, we do not consider it is credible that Ashdod Refinery is unaware that fuel it sells to Paz is likely to be part of the supply chain via Paz Aviation Services, particularly given Ashdod Refinery and Paz Oil were, until August 2023, part of the same corporate entity.

Having knowledge of the consistent allegations of crimes being committed by Israel in Gaza, and being aware of the use of jet fuel in carrying out airstrikes, companies<sup>23</sup> and executives risk being held liable for complicity or aiding and abetting the commission of war crimes and potentially other crimes under international law, where their jet fuel supply ‘[substantially contributed](#)’ to the commission of the crimes.

In light of the extensive evidence that Israel’s airstrikes on Gaza amount to war crimes, and given that jet fuel is necessary to the functioning of military aircrafts, there is not only a significant legal risk for companies that supply jet fuel to Israel, but a clear rationale for states to prevent companies doing so. The case for embargo is taken up in the next section.

# Legal obligations on states: the case for embargo

In addition to the evidence of war crimes committed by the Israeli army using its Air Force and military jets, states must also act in light of the plausible risk of genocide in Gaza.

On 26 January 2024, the International Court of Justice determined, in the case concerning *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip* (South Africa v. Israel), that there is a plausible risk of Israel committing genocide against the Palestinians in the Gaza Strip.

Under the Genocide Convention, states have a [legal obligation](#) to prevent genocide, which means they must “employ all means reasonably available to them” to prevent genocide in Gaza “[so far as possible](#)”. In the [Bosnia and Herzegovina v. Serbia and Montenegro case](#) the International Court of Justice established that a key factor in determining what a state is required to undertake is its “capacity to influence effectively the actions of persons likely to commit, or already committing genocide.” It is irrelevant whether the third state’s intervention can *actually* prevent or stop the commission of genocide. On the state lies an obligation of effort, not of result.

The UN Guiding Principles on Business and Human Rights, although not legally binding, provide more specific guidance on the role of a home state – the country in which a corporate entity is domiciled – which should engage “at the [earliest stage possible](#)” with companies to help them identify and prevent the risk of their activities or business relationships being linked to war crimes, crimes against humanity, or acts of genocide, such as are plausibly occurring in Gaza. Under the same Principles, states should also ensure that their “policies, legislation, regulations and enforcement measures are [effective](#) in addressing the risk of business involvement” in atrocity crimes, such as those in Gaza.

Ending the oil supply to Israel would be one of the most effective measures that could be taken in respect of the jet fuel supply chain. Given Israel’s domestic capacity to produce jet fuel using imported crude oil, an embargo aimed at preventing atrocities will only be effective if it stops both the export of both jet fuel and crude oil to Israel. This is an important consideration as calls for embargo are increasing and some states are taking steps bilaterally. For example, Turkey, which has imposed a [commercial trade ban](#) on Israel, still allows for [20% of the crude oil](#) imported by Israel from Azerbaijan, Israel’s biggest supplier, to pass through [its territory](#).

# Recommendations to states and companies

In light of the above, and in order to ensure compliance with international law and normative standards on business and human rights.

**SOMO recommends that states, including regional governments like the EU:**

- Impose an oil and fuel embargo on Israel;
- Prevent vessels carrying oil or fuel destined for Israel from docking in their ports;
- Impound vessels within their territory found to be carrying fuel destined for Israel, and otherwise prevent them from using their territory in any way.

**SOMO calls on all companies active in the oil, fuel, and shipping sectors to:**

- Conduct heightened due diligence throughout their business activities and business relations in order to identify and prevent contributing to human rights violations in Gaza by immediately discontinuing any involvement in oil or jet fuel supply to Israel;
- Immediately suspend commercial relationships with actors known or suspected to be contributing to atrocities in Gaza.

**SOMO encourages UN Special Rapporteurs, the UN Working Group on Business and Human Rights and other international experts to:**

- Investigate the role of oil and jet fuel supply in the commission of crimes under international law in Gaza, and issue recommendations to states and companies with a view to prevent genocide and complicity in atrocity crimes.

# Endnotes

1. Paz Oil informed SOMO that they no longer owned Ashdod Refinery
2. For an overview of Israeli Air Forces aircrafts see <https://www.flightglobal.com/download?ac=98881> p. 21
3. Defense Security Cooperation Agency, Israel – JP-8 Aviation Fuel, Diesel Fuel, and Unleaded Gasoline, 6 July 2020, <https://www.dsca.mil/press-media/major-arms-sales/israel-jp-8-aviation-fuel-diesel-fuel-and-unleaded-gasoline-0>
4. The IMO vessel identification number: 9435909. It is a unique number assigned to propelled, sea-going merchant ships of 100 gross tonnage and above.
5. IMO vessel number 9862944
6. IMO vessel number 9435894
7. The Santorini and Mykonos had previously participated in the U.S. Maritime Security Program.
8. Global Fishing Watch, Vessel Viewer, Overseas Mykonos, Download vessel track, <https://bit.ly/3UC5SSM> (downloaded on 26 April 2024) ; Global Fishing Watch, Vessel Viewer, Overseas Santorini, Download vessel track, <https://bit.ly/3Qpdwxk> (downloaded on 26 April 2024) ; U.S. Customs and Border Protection, CF 1401 – Record of Vessel in Foreign Trade Clearances, <https://www.cbp.gov/document/report/cf-1401-record-vessel-foreign-trade-clearances> (all 2023 and 2024 versions downloaded)
9. Observations regarding vessels switching off their data transponders will be discussed in the next section of this report.
10. LSEG, Vessel movement of Overseas Santorini, accessed 16 May 2024.
11. LSEG, Vessel movement of Overseas Santorini, accessed on 22 May 2024.
12. Magellan Terminals Holdings, L.P., Terminal Rules and Regulations: Corpus Christi Marine Terminal (Avery Point), November 2023.
13. In an email to SOMO dated 28 May 2024, the U.S. Energy Information Administration confirmed that foreign military sales are not included in their export data on kerosene-type jet fuel.
14. U.S. trade data for 2023 and the U.S. Energy Information Administration appear to show different pictures in relation to the volume of JP-8 exported by the U.S. to Israel. SOMO was not able to explain this difference.
15. Export data of HS code starting 27101921, Globalwits, accessed 25 April 2024. <https://www.tariffnumber.com/2024/27101921>
16. Export data of HS code starting 27101921, Globalwits, accessed 25 April 2024. <https://www.tariffnumber.com/2024/27101921>
17. European Network against Arms Trade, <https://enaat.org/european-union>, accessed 1 May 2024.
18. Bazan Limited, Periodic Report 2023, p. 14; Ashdod Refinery Limited, Areas of Activity, accessed 21 May 2024.
19. Tel Aviv Stock Exchange, Oil Refineries Limited, accessed 21 May 2024.
20. <https://docs.datadesk.eco/public/976ce7dcf00743dc/>; <https://www.whoprofits.org/companies/company/3703>
21. Report of the ICJ Expert Legal Panel on Corporate Complicity in International Crimes: Corporate Complicity & Legal Accountability. Volume 2: Criminal Law and International Crimes (2008). <https://icj2.wpenginepowered.com/wp-content/uploads/2009/07/Corporate-complicity-legal-accountability-vol2-publication-2009-eng.pdf>, last accessed on 27 May 2024.
22. Defense Security Cooperation Agency, Israel – JP-8 Aviation Fuel, Diesel Fuel, and Unleaded Gasoline, 6 July 2020, <https://www.dsca.mil/press-media/major-arms-sales/israel-jp-8-aviation-fuel-diesel-fuel-and-unleaded-gasoline-0>
23. Where national legislation provides for criminal liability of legal entities for their involvement in international crimes.

# OMOS

## Colophon

### **Fuelling the flames in Gaza**

Exploring the legal consequences for states and corporations involved in supplying jet fuel to the Israeli military  
May 2024

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